

# CHAPTER 97-83

## Senate Bill No. 392

An act relating to discretionary sales surtaxes; amending s. 212.055, F.S.; correcting an obsolete reference; postponing the expiration date for the indigent care surtax; deleting a requirement relating to expenditure of county funds for health services by counties that adopt a surtax; requiring an extraordinary vote of a county commission to extend a surtax; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (4) of section 212.055, Florida Statutes, 1996 Supplement, is amended to read:

212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.

### (4) INDIGENT CARE SURTAX.—

(a) The governing body in each county the government of which is not consolidated with that of one or more municipalities, which has a population of at least 800,000 residents and is not authorized to levy a surtax under subsection (5) or subsection (6), may levy, pursuant to an ordinance either approved by an extraordinary vote of the governing body or conditioned to take effect only upon approval by a majority vote of the electors of the county voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent. ~~Any county that levies the surtax authorized by this subsection shall continue to expend county funds for the medically poor and related health services in an amount equal to the amount that it expended for the medically poor and related health services in the fiscal year preceding the adoption of the authorizing ordinance.~~

(b) If the ordinance is conditioned on a referendum, a statement that includes a brief and general description of the purposes to be funded by the surtax and that conforms to the requirements of s. 101.161 shall be placed on the ballot by the governing body of the county. The following questions shall be placed on the ballot:

FOR THE . . .CENTS TAX  
AGAINST THE . . .CENTS TAX

(c) Notwithstanding s. 212.054(5), the sales surtax may take effect on the first day of any month, as fixed by the ordinance adopted pursuant to paragraph (a), but may not take effect until at least 60 days after the date of adoption of the ordinance adopted pursuant to paragraph (a) or, if the surtax is made subject to a referendum, at least 60 days after the date of approval by the electors of the ordinance adopted pursuant to paragraph (a).

(d) The ordinance adopted by the governing body providing for the imposition of the surtax shall set forth a plan for providing health care services to qualified residents, as defined in paragraph (e). Such plan and subsequent amendments to it shall fund a broad range of health care services for both indigent persons and the medically poor, including, but not limited to, primary care and preventive care as well as hospital care. It shall emphasize a continuity of care in the most cost-effective setting, taking into consideration both a high quality of care and geographic access. Where consistent with these objectives, it shall include, without limitation, services rendered by physicians, clinics, community hospitals, mental health centers, and alternative delivery sites, as well as at least one regional referral hospital where appropriate. It shall provide that agreements negotiated between the county and providers will include reimbursement methodologies that take into account the cost of services rendered to eligible patients, recognize hospitals that render a disproportionate share of indigent care, provide other incentives to promote the delivery of charity care, and require cost containment including, but not limited to, case management. It must also provide that any hospitals that are owned and operated by government entities on May 21, 1991, must, as a condition of receiving funds under this subsection, afford public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System (FHURS) manual referenced in s. 408.07 ~~rules of the Health Care Cost Containment Board~~. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service delivery and funding.

(e) For the purpose of this subsection, the term "qualified resident" means residents of the authorizing county who are:

1. Qualified as indigent persons as certified by the authorizing county;
2. Certified by the authorizing county as meeting the definition of the medically poor, defined as persons having insufficient income, resources, and assets to provide the needed medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not being eligible for any other state or federal program, or having medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all cases, the authorizing county is intended to serve as the payor of last resort; or
3. Participating in innovative, cost-effective programs approved by the authorizing county.

(f) Moneys collected pursuant to this subsection remain the property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the clerk of the circuit court as ex officio custodian of the funds of the authorizing county. The clerk of the circuit court shall:

1. Maintain the moneys in an indigent health care trust fund;
2. Invest any funds held on deposit in the trust fund pursuant to general law; and
3. Disburse the funds, including any interest earned, to any provider of health care services, as provided in paragraphs (d) and (e), upon directive from the authorizing county.

(g) Notwithstanding any other provision of this section, a county shall not levy local option sales surtaxes authorized in this subsection and subsections (2) and (3) in excess of a combined rate of 1 percent.

(h) This subsection expires October 1, ~~2005~~ 1998.

Section 2. Any county which levied the tax prior to October 1, 1998, must adopt an ordinance, by an extraordinary vote, to extend the surtax to October 1, 2005, and to specifically authorize the provision of section 212.055(4)(a), Florida Statutes, relating to the amount of the tax to be levied.

Section 3. This act shall take effect upon becoming a law.

Approved by the Governor May 23, 1997.

Filed in Office Secretary of State May 23, 1997.