1	A bill to be entitled		
2	An act relating to local tax referenda; amending s.		
3	166.211, F.S.; providing that a municipality may		
4	increase the millage rate of ad valorem taxes levied		
5	on real and tangible personal property only by a vote		
6	of a specified percentage of the municipality's		
7	governing body approving the increase; amending s.		
8	212.055, F.S.; revising the voter approval threshold		
9	required to pass a referendum to adopt or amend local		
10	government discretionary sales surtaxes when the		
11	referendum is held at any date other than a general		
12	election; conforming provisions to changes made by the		
13	act; providing an effective date.		
14			
15	Be It Enacted by the Legislature of the State of Florida:		
16			
17	Section 1. Present subsection (2) of section 166.211,		
18	Florida Statutes, is redesignated as subsection (3), and a new		
19	subsection (2) is added to that section, to read:		
20	166.211 Ad valorem taxes		
21	(2) A municipality may increase the millage rate of ad		
22	valorem taxes levied on real and tangible personal property		
23	within the municipality only by a vote of at least 60 percent of		
24	the governing body of the municipality which approves the		
25	increase.		

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Section 2. Paragraphs (a) and (c) of subsection (1), paragraph (a) of subsection (2), paragraph (a) of subsection (3), subsections (4) and (5), paragraph (a) of subsection (6), paragraph (a) of subsection (7), paragraph (b) of subsection (8), and paragraph (a) of subsection (9) of section 212.055, Florida Statutes, are amended, and subsection (10) is added to that section, to read:

33 212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.-It is the legislative intent 34 35 that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a 36 37 subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties 38 39 authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the 40 procedure which must be followed to secure voter approval, if 41 42 required; the purpose for which the proceeds may be expended; 43 and such other requirements as the Legislature may provide. 44 Taxable transactions and administrative procedures shall be as 45 provided in s. 212.054.

46 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
47 SURTAX.-

(a) Each charter county that has adopted a charter, each
county the government of which is consolidated with that of one
or more municipalities, and each county that is within or under

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an interlocal agreement with a regional transportation or transit authority created under chapter 343 or chapter 349 may levy a discretionary sales surtax, subject to approval by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

(c) The proposal to adopt a discretionary sales surtax as provided in this subsection and to create a trust fund within the county accounts shall be placed on the ballot in accordance with law <u>and must be approved in a referendum as set forth in</u> <u>subsection (10)</u> at a time to be set at the discretion of the governing body.

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(2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.-

64 (a)1. The governing authority in each county may levy a 65 discretionary sales surtax of 0.5 percent or 1 percent. The levy 66 of the surtax shall be pursuant to an ordinance enacted by a 67 majority of the members of the county governing authority and 68 approved by a majority of the electors of the county, as set 69 forth in subsection (10), voting in a referendum on the surtax. 70 If the governing bodies of the municipalities representing a 71 majority of the county's population adopt uniform resolutions 72 establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the 73 74 ballot and shall take effect if approved by a majority of the electors of the county, as set forth in <u>subsection (10)</u>, voting 75

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76 in the referendum on the surtax.

2. If the surtax was levied pursuant to a referendum held before July 1, 1993, the surtax may not be levied beyond the time established in the ordinance, or, if the ordinance did not limit the period of the levy, the surtax may not be levied for more than 15 years. The levy of such surtax may be extended only by approval of a majority of the electors of the county, as set forth in subsection (10), voting in a referendum on the surtax.

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95

(3) SMALL COUNTY SURTAX.-

The governing authority in each county that has a 85 (a) population of 50,000 or less on April 1, 1992, may levy a 86 87 discretionary sales surtax of 0.5 percent or 1 percent. The levy 88 of the surtax shall be pursuant to an ordinance enacted by an 89 extraordinary vote of the members of the county governing 90 authority if the surtax revenues are expended for operating purposes. If the surtax revenues are expended for the purpose of 91 92 servicing bond indebtedness, the surtax shall be approved by a 93 majority of the electors of the county, as set forth in 94 subsection (10), voting in a referendum on the surtax.

(4) INDIGENT CARE AND TRAUMA CENTER SURTAX.-

96 (a)1. The governing body in each county the government of 97 which is not consolidated with that of one or more 98 municipalities, which has a population of at least 800,000 99 residents and is not authorized to levy a surtax under 100 subsection (5), may levy, pursuant to an ordinance either

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101 approved by an extraordinary vote of the governing body or 102 conditioned to take effect only upon approval by a majority vote 103 of the electors of the county, as set forth in subsection (10), 104 voting in a referendum, a discretionary sales surtax at a rate 105 that may not exceed 0.5 percent.

106 2. If the ordinance is conditioned on a referendum, a 107 statement that includes a brief and general description of the 108 purposes to be funded by the surtax and that conforms to the 109 requirements of s. 101.161 shall be placed on the ballot by the 110 governing body of the county. The following questions shall be 111 placed on the ballot:

The ordinance adopted by the governing body providing 116 3. 117 for the imposition of the surtax shall set forth a plan for 118 providing health care services to qualified residents, as 119 defined in subparagraph 4. Such plan and subsequent amendments to it shall fund a broad range of health care services for both 120 121 indigent persons and the medically poor, including, but not 122 limited to, primary care and preventive care as well as hospital care. The plan must also address the services to be provided by 123 124 the Level I trauma center. It shall emphasize a continuity of 125 care in the most cost-effective setting, taking into

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126 consideration both a high quality of care and geographic access. 127 Where consistent with these objectives, it shall include, 128 without limitation, services rendered by physicians, clinics, 129 community hospitals, mental health centers, and alternative 130 delivery sites, as well as at least one regional referral 131 hospital where appropriate. It shall provide that agreements 132 negotiated between the county and providers, including hospitals 133 with a Level I trauma center, will include reimbursement 134 methodologies that take into account the cost of services 135 rendered to eligible patients, recognize hospitals that render a 136 disproportionate share of indigent care, provide other 137 incentives to promote the delivery of charity care, promote the 138 advancement of technology in medical services, recognize the 139 level of responsiveness to medical needs in trauma cases, and 140 require cost containment, including, but not limited to, case management. It must also provide that any hospitals that are 141 142 owned and operated by government entities on May 21, 1991, must, 143 as a condition of receiving funds under this subsection, afford 144 public access equal to that provided under s. 286.011 as to meetings of the governing board, the subject of which is 145 146 budgeting resources for the rendition of charity care as that term is defined in the Florida Hospital Uniform Reporting System 147 (FHURS) manual referenced in s. 408.07. The plan shall also 148 include innovative health care programs that provide cost-149 150 effective alternatives to traditional methods of service

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151 delivery and funding.

4. For the purpose of this paragraph, the term "qualifiedresident" means residents of the authorizing county who are:

a. Qualified as indigent persons as certified by theauthorizing county;

156 Certified by the authorizing county as meeting the b. 157 definition of the medically poor, defined as persons having 158 insufficient income, resources, and assets to provide the needed 159 medical care without using resources required to meet basic needs for shelter, food, clothing, and personal expenses; or not 160 being eligible for any other state or federal program, or having 161 162 medical needs that are not covered by any such program; or having insufficient third-party insurance coverage. In all 163 164 cases, the authorizing county is intended to serve as the payor 165 of last resort; or

166 c. Participating in innovative, cost-effective programs167 approved by the authorizing county.

5. Moneys collected pursuant to this paragraph 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:

173 a. Maintain the moneys in an indigent health care trust174 fund;

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b. Invest any funds held on deposit in the trust fund

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176 pursuant to general law;

177 Disburse the funds, including any interest earned, to с. 178 any provider of health care services, as provided in 179 subparagraphs 3. and 4., upon directive from the authorizing 180 county. However, if a county has a population of at least 181 800,000 residents and has levied the surtax authorized in this 182 paragraph, notwithstanding any directive from the authorizing 183 county, on October 1 of each calendar year, the clerk of the court shall issue a check in the amount of \$6.5 million to a 184 185 hospital in its jurisdiction that has a Level I trauma center or shall issue a check in the amount of \$3.5 million to a hospital 186 187 in its jurisdiction that has a Level I trauma center if that 188 county enacts and implements a hospital lien law in accordance 189 with chapter 98-499, Laws of Florida. The issuance of the checks 190 on October 1 of each year is provided in recognition of the 191 Level I trauma center status and shall be in addition to the 192 base contract amount received during fiscal year 1999-2000 and 193 any additional amount negotiated to the base contract. If the 194 hospital receiving funds for its Level I trauma center status 195 requests such funds to be used to generate federal matching 196 funds under Medicaid, the clerk of the court shall instead issue 197 a check to the Agency for Health Care Administration to 198 accomplish that purpose to the extent that it is allowed through the General Appropriations Act; and 199

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d. Prepare on a biennial basis an audit of the trust fund

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201 specified in sub-subparagraph a. Commencing February 1, 2004, 202 such audit shall be delivered to the governing body and to the 203 chair of the legislative delegation of each authorizing county.

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

208 Notwithstanding any other provision of this section, (b) 209 the governing body in each county the government of which is not consolidated with that of one or more municipalities and which 210 has a population of less than 800,000 residents, may levy, by 211 212 ordinance subject to approval by a majority of the electors of the county, as set forth in subsection (10), voting in a 213 214 referendum, a discretionary sales surtax at a rate that may not 215 exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to 216 217 chapter 395.

218 1. A statement that includes a brief and general 219 description of the purposes to be funded by the surtax and that 220 conforms to the requirements of s. 101.161 shall be placed on 221 the ballot by the governing body of the county. The following 222 shall be placed on the ballot:

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226 227 The ordinance adopted by the governing body of the 2. 228 county providing for the imposition of the surtax shall set 229 forth a plan for providing trauma services to trauma victims 230 presenting in the trauma service area in which such county is 231 located. 232 3. Moneys collected pursuant to this paragraph remain the 233 property of the state and shall be distributed by the Department of Revenue on a regular and periodic basis to the clerk of the 234 circuit court as ex officio custodian of the funds of the 235 236 authorizing county. The clerk of the circuit court shall: 237 Maintain the moneys in a trauma services trust fund. a. 238 Invest any funds held on deposit in the trust fund b. 239 pursuant to general law.

240 с. Disburse the funds, including any interest earned on 241 such funds, to the trauma center in its trauma service area, as 242 provided in the plan set forth pursuant to subparagraph 2., upon 243 directive from the authorizing county. If the trauma center 244 receiving funds requests such funds be used to generate federal 245 matching funds under Medicaid, the custodian of the funds shall 246 instead issue a check to the Agency for Health Care 247 Administration to accomplish that purpose to the extent that the agency is allowed through the General Appropriations Act. 248

249 d. Prepare on a biennial basis an audit of the trauma250 services trust fund specified in sub-subparagraph a., to be

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251 delivered to the authorizing county.

4. A discretionary sales surtax imposed pursuant to this paragraph shall expire 4 years after the effective date of the surtax, unless reenacted by ordinance subject to approval by a majority of the electors of the county, as set forth in subsection (10), voting in a subsequent referendum.

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

261 (5) COUNTY PUBLIC HOSPITAL SURTAX. - Any county as defined 262 in s. 125.011(1) may levy the surtax authorized in this 263 subsection pursuant to an ordinance either approved by 264 extraordinary vote of the county commission or conditioned to 265 take effect only upon approval by a majority vote of the 266 electors of the county, as set forth in subsection (10), voting 267 in a referendum. In a county as defined in s. 125.011(1), for 268 the purposes of this subsection, "county public general 269 hospital" means a general hospital as defined in s. 395.002 270 which is owned, operated, maintained, or governed by the county 271 or its agency, authority, or public health trust.

272

(a) The rate shall be 0.5 percent.

(b) If the ordinance is conditioned on a referendum, the proposal to adopt the county public hospital surtax shall be placed on the ballot in accordance with <u>subsection (10)</u> law at a

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276 time to be set at the discretion of the governing body. The 277 referendum question on the ballot shall include a brief general 278 description of the health care services to be funded by the 279 surtax.

280

(c) Proceeds from the surtax shall be:

281 1. Deposited by the county in a special fund, set aside 282 from other county funds, to be used only for the operation, 283 maintenance, and administration of the county public general 284 hospital; and

285 2. Remitted promptly by the county to the agency,
authority, or public health trust created by law which
administers or operates the county public general hospital.

(d) Except as provided in subparagraphs 1. and 2., the county must continue to contribute each year an amount equal to at least 80 percent of that percentage of the total county budget appropriated for the operation, administration, and maintenance of the county public general hospital from the county's general revenues in the fiscal year of the county ending September 30, 1991:

1. Twenty-five percent of such amount must be remitted to a governing board, agency, or authority that is wholly independent from the public health trust, agency, or authority responsible for the county public general hospital, to be used solely for the purpose of funding the plan for indigent health care services provided for in paragraph (e);

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2. However, in the first year of the plan, a total of \$10 million shall be remitted to such governing board, agency, or authority, to be used solely for the purpose of funding the plan for indigent health care services provided for in paragraph (e), and in the second year of the plan, a total of \$15 million shall be so remitted and used.

307 (e) A governing board, agency, or authority shall be 308 chartered by the county commission upon this act becoming law. The governing board, agency, or authority shall adopt and 309 implement a health care plan for indigent health care services. 310 311 The governing board, agency, or authority shall consist of no 312 more than seven and no fewer than five members appointed by the 313 county commission. The members of the governing board, agency, 314 or authority shall be at least 18 years of age and residents of 315 the county. No member may be employed by or affiliated with a 316 health care provider or the public health trust, agency, or 317 authority responsible for the county public general hospital. 318 The following community organizations shall each appoint a 319 representative to a nominating committee: the South Florida 320 Hospital and Healthcare Association, the Miami-Dade County 321 Public Health Trust, the Dade County Medical Association, the 322 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade County. This committee shall nominate between 10 and 14 county 323 citizens for the governing board, agency, or authority. The 324 325 slate shall be presented to the county commission and the county

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326 commission shall confirm the top five to seven nominees, 327 depending on the size of the governing board. Until such time as 328 the governing board, agency, or authority is created, the funds 329 provided for in subparagraph (d)2. shall be placed in a 330 restricted account set aside from other county funds and not 331 disbursed by the county for any other purpose.

332 1. The plan shall divide the county into a minimum of four 333 and maximum of six service areas, with no more than one 334 participant hospital per service area. The county public general 335 hospital shall be designated as the provider for one of the 336 service areas. Services shall be provided through participants' 337 primary acute care facilities.

The plan and subsequent amendments to it shall fund a 338 2. 339 defined range of health care services for both indigent persons 340 and the medically poor, including primary care, preventive care, 341 hospital emergency room care, and hospital care necessary to 342 stabilize the patient. For the purposes of this section, "stabilization" means stabilization as defined in s. 343 344 397.311(45). Where consistent with these objectives, the plan 345 may include services rendered by physicians, clinics, community hospitals, and alternative delivery sites, as well as at least 346 347 one regional referral hospital per service area. The plan shall provide that agreements negotiated between the governing board, 348 agency, or authority and providers shall recognize hospitals 349 350 that render a disproportionate share of indigent care, provide

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351 other incentives to promote the delivery of charity care to draw 352 down federal funds where appropriate, and require cost 353 containment, including, but not limited to, case management. 354 From the funds specified in subparagraphs (d)1. and 2. for 355 indigent health care services, service providers shall receive 356 reimbursement at a Medicaid rate to be determined by the 357 governing board, agency, or authority created pursuant to this 358 paragraph for the initial emergency room visit, and a per-member per-month fee or capitation for those members enrolled in their 359 360 service area, as compensation for the services rendered 361 following the initial emergency visit. Except for provisions of emergency services, upon determination of eligibility, 362 363 enrollment shall be deemed to have occurred at the time services 364 were rendered. The provisions for specific reimbursement of 365 emergency services shall be repealed on July 1, 2001, unless 366 otherwise reenacted by the Legislature. The capitation amount or 367 rate shall be determined before program implementation by an 368 independent actuarial consultant. In no event shall such 369 reimbursement rates exceed the Medicaid rate. The plan must also 370 provide that any hospitals owned and operated by government 371 entities on or after the effective date of this act must, as a 372 condition of receiving funds under this subsection, afford public access equal to that provided under s. 286.011 as to any 373 374 meeting of the governing board, agency, or authority the subject of which is budgeting resources for the retention of charity 375

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376 care, as that term is defined in the rules of the Agency for 377 Health Care Administration. The plan shall also include 378 innovative health care programs that provide cost-effective 379 alternatives to traditional methods of service and delivery 380 funding.

381 3. The plan's benefits shall be made available to all 382 county residents currently eligible to receive health care 383 services as indigents or medically poor as defined in paragraph 384 (4)(d).

4. Eligible residents who participate in the health care plan shall receive coverage for a period of 12 months or the period extending from the time of enrollment to the end of the current fiscal year, per enrollment period, whichever is less.

389 5. At the end of each fiscal year, the governing board, 390 agency, or authority shall prepare an audit that reviews the 391 budget of the plan, delivery of services, and quality of 392 services, and makes recommendations to increase the plan's 393 efficiency. The audit shall take into account participant 394 hospital satisfaction with the plan and assess the amount of 395 poststabilization patient transfers requested, and accepted or 396 denied, by the county public general hospital.

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

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(6) SCHOOL CAPITAL OUTLAY SURTAX.-

(a) The school board in each county may levy, pursuant to
(a) The school board in each county may levy, pursuant to
(a) <u>a</u> resolution conditioned to take effect only upon approval by a
(a) <u>majority vote of</u> the electors of the county, <u>as set forth in</u>
(b) <u>subsection (10)</u>, voting in a referendum, a discretionary sales
(c) surtax at a rate that may not exceed 0.5 percent.

(7) VOTER-APPROVED INDIGENT CARE SURTAX.-

(a)1. The governing body in each county that has a population of fewer than 800,000 residents may levy an indigent care surtax pursuant to an ordinance conditioned to take effect only upon approval by a majority vote of the electors of the county, as set forth in subsection (10), voting in a referendum. The surtax may be levied at a rate not to exceed 0.5 percent, except that if a publicly supported medical school is located in the county, the rate shall not exceed 1 percent.

A16 2. Notwithstanding subparagraph 1., the governing body of A17 any county that has a population of fewer than 50,000 residents may levy an indigent care surtax pursuant to an ordinance conditioned to take effect only upon approval by a majority vote of the electors of the county, as set forth in subsection (10), voting in a referendum. The surtax may be levied at a rate not to exceed 1 percent.

(8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.(b) Upon the adoption of the ordinance, the levy of the
surtax must be placed on the ballot by the governing authority

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of the county enacting the ordinance. The ordinance will take effect if approved by a majority of the electors of the county, as set forth in subsection (10), voting in a referendum held for such purpose. The referendum shall be placed on the ballot of a regularly scheduled election. The ballot for the referendum must conform to the requirements of s. 101.161.

432

(9) PENSION LIABILITY SURTAX.-

433 The governing body of a county may levy a pension (a) liability surtax to fund an underfunded defined benefit 434 435 retirement plan or system, pursuant to an ordinance conditioned 436 to take effect upon approval by a majority vote of the electors of the county, as set forth in subsection (10), voting in a 437 438 referendum, at a rate that may not exceed 0.5 percent. The 439 county may not impose a pension liability surtax unless the 440 underfunded defined benefit retirement plan or system is below 441 80 percent of actuarial funding at the time the ordinance or 442 referendum is passed. The most recent actuarial report submitted 443 to the Department of Management Services pursuant to s. 112.63 444 must be used to establish the level of actuarial funding for 445 purposes of determining eligibility to impose the surtax. The governing body of a county may only impose the surtax if: 446

1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed

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451 may not enroll in a defined benefit retirement plan or system 452 that will receive surtax proceeds.

453 2. The local government and the collective bargaining 454 representative for the members of the underfunded defined 455 benefit retirement plan or system or, if there is no 456 representative, a majority of the members of the plan or system, 457 mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's 458 459 salary for each pay period beginning with the first pay period 460 after the plan or system is closed.

3. The pension board of trustees for the underfunded
defined benefit retirement plan or system, if such board exists,
is prohibited from participating in the collective bargaining
process and engaging in the determination of pension benefits.

465 4. The county currently levies a local government
466 infrastructure surtax pursuant to subsection (2) which is
467 scheduled to terminate and is not subject to renewal.

5. The pension liability surtax does not take effect until
the local government infrastructure surtax described in
subparagraph 4. is terminated.

471 (10) VOTER APPROVAL THRESHOLDS.—A referendum to adopt or
472 amend a local government discretionary sales surtax under this
473 section which is held at any date other than a general election
474 as defined by s. 97.021 requires the approval of at least 60
475 percent of the electors voting on the ballot question. A

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FLORIDA	HOUSE	OF REPR	RESENTA	ΤΙΥΕS
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476	referendum under this section which is held at a general
477	election as defined by s. 97.021 requires the approval of a
478	majority of the electors voting on the ballot question.
479	Section 3. This act shall take effect July 1, 2018.
480	

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