

Responsibility Legislative Concepts

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1 A bill to be entitled
2 An act relating to local government fiscal
3 responsibility; amending s. 125.0104(6), F.S.;
4 providing dates for certain referenda; providing
5 voting requirements for certain referenda; amending s.
6 125.0108(5), F.S.; providing dates for certain
7 referenda; providing voting requirements for certain
8 referenda; amending s. 200.065(5), F.S.; providing the
9 maximum millage local governments may levy under
10 certain circumstances; amending s. 200.091, F.S.;
11 providing referenda to increase a millage must conform
12 to the voting requirements in as set forth in s.
13 200.105; amending s. 200.101, F.S.; providing
14 referenda to exceed certain millage limits must
15 conform to the voting requirements in as set forth in
16 s. 200.105; creating s. 200.105, F.S.; providing dates
17 for certain referenda; amending s. 212.055, F.S.;
18 providing dates for referenda to adopt or amend local
19 government discretionary sales surtaxes; providing
20 voting requirements for referenda to adopt or amend
21 local government discretionary sales surtaxes;
22 creating s. 218.90, F.S.; providing a short title;
23 creating s. 218.901, F.S.; specifying purpose of newly
24 created Part IX of chapter 218; creating s. 218.905,
25 F.S.; providing definitions; creating s. 218.91, F.S.;

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26 | restricting local governments from enacting, extending
 27 | or increasing taxes otherwise authorized under
 28 | provisions listed in s. 218.91; creating s. 218.92,
 29 | F.S.; requiring local governments must to receive
 30 | voter approval for the issuance of any new tax-
 31 | supported debt with a term of more than five years;
 32 | providing dates and voting requirements for such
 33 | referenda; amending s. 336.021(4), F.S.; providing
 34 | dates for certain referenda; providing voting
 35 | requirements for certain referenda; amending 336.025,
 36 | F.S.; providing dates for certain referenda; providing
 37 | voting requirements for certain referenda; amending
 38 | 1011.73, F.S.; providing dates for certain referenda;
 39 | providing voting requirements for certain referenda;
 40 | providing this act creates Part IX of Chapter 218;
 41 | providing an effective date.

42 |

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

44 |

45 | Section 1. Subsection (6) of section 125.0104, Florida
 46 | Statutes, is amended to read:

47 | 125.0104 Tourist development tax; procedure for levying;
 48 | authorized uses; referendum; enforcement.—

49 | (6) REFERENDUM.—

50 | (a) No ordinance enacted by any county levying the tax

51 authorized by paragraphs (3) (b) and (c) shall take effect until
 52 the ordinance levying and imposing the tax has been approved in
 53 a referendum election by ~~a majority of~~ the electors voting in
 54 such election in the county or by ~~a majority of~~ the electors
 55 voting in the subcounty special tax district affected by the
 56 tax. A referendum to adopt or amend the taxes authorized by
 57 paragraphs (3) (b), (c) or (d) may not be held during a special
 58 election. A referendum under this section shall be held only at
 59 a general election, as defined in s. 97.021, and requires the
 60 approval of sixty percent of the voters voting on the ballot
 61 question for passage.

62 (b) The governing board of the county levying the tax
 63 shall arrange to place a question on the ballot at an ~~the next~~
 64 ~~regular or special~~ election to be held within the county,
 65 substantially as follows:

- 66FOR the Tourist Development Tax
- 67AGAINST the Tourist Development Tax.

68 (c) If ~~a majority of~~ the electors voting on the question
 69 approve the levy, the ordinance shall be deemed to be in effect.

70 (d) In any case where a referendum levying and imposing
 71 the tax has been approved pursuant to this section and 15
 72 percent of the electors in the county or 15 percent of the
 73 electors in the subcounty special district in which the tax is
 74 levied file a petition with the board of county commissioners
 75 for a referendum to repeal the tax, the board of county

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76 commissioners shall cause an election to be held for the repeal
 77 of the tax which election shall be subject only to the
 78 outstanding bonds for which the tax has been pledged. However,
 79 the repeal of the tax shall not be effective with respect to any
 80 portion of taxes initially levied in November 1989, which has
 81 been pledged or is being used to support bonds under paragraph
 82 (3)(d) or paragraph (3)(1) until the retirement of those bonds.

83 Section 2. Subsection (5) of section 125.0108, Florida
 84 Statutes, is amended to read:

85 125.0108 Areas of critical state concern; tourist impact
 86 tax.—

87 (5) The tourist impact tax authorized by this section
 88 shall take effect only upon express approval ~~by a majority vote~~
 89 of those qualified electors in the area or areas of critical
 90 state concern in the county seeking to levy such tax, voting in
 91 a referendum to be held by the governing board of such county ~~in~~
 92 ~~conjunction with a general or special election, in accordance~~
 93 ~~with the provisions of law relating to elections currently in~~
 94 ~~force.~~ However, if the area or areas of critical state concern
 95 are greater than 50 percent of the land area of the county and
 96 the tax is to be imposed throughout the entire county, the tax
 97 shall take effect only upon express approval of a ~~majority of~~
 98 the qualified electors of the county voting in such a
 99 referendum. A referendum to adopt or amend the tourist impact
 100 tax authorized by this section shall be held only at a general

101 election, as defined in s. 97.021, and requires the approval of
 102 sixty percent of the voters voting on the ballot question for
 103 passage.

104 Section 3. Subsection (5) of section 200.065, Florida
 105 Statutes, is amended to read:

106 200.065 Method of fixing millage.—

107 (5) In each fiscal year:

108 (a) The maximum millage rate a county, municipality,
 109 special district dependent to a county or municipality,
 110 municipal service taxing unit, independent special district, or
 111 school district may levy is the rolled-back rate as that term is
 112 defined in subsection (1), unless the provisions of sub-
 113 paragraph 1. are met.

114 1. The county, municipality, special district dependent to
 115 a county or municipality, municipal service taxing unit,
 116 independent special district, or school district does not have
 117 any excess unencumbered balances as of the beginning of the
 118 fiscal year for which the millage rate is being considered, or,
 119 if such balances are expected, then the budget for the fiscal
 120 year for which the millage is being considered must approve
 121 expenditures to eliminate such unencumbered excess balances.
 122 Notwithstanding any restriction on the use of such funds for
 123 specific purposes, expenditures of excess unencumbered fund
 124 balances may be for any public purpose, with the exception of
 125 funds subject to restrictions imposed by the federal government

126 | or revenues that were approved by referendum of the electors in
 127 | the affected jurisdiction.

128 | 2. For purposes of this section:

129 | a. The term "non-fee revenue" means any monies, except as
 130 | otherwise provided in this section, which are derived from any
 131 | taxes levied by a local government, revenue shared by another
 132 | government with a local government, or revenues, the use of
 133 | which may be for any public purpose, derived from other sources.

134 | b. The term "excess unencumbered fund balances" means any
 135 | non-fee revenue, in any general or special account or fund of a
 136 | county, municipality, special district dependent to a county or
 137 | municipality, municipal service taxing unit, independent special
 138 | district, or school district, or non-fee revenue held by an
 139 | independent trustee on behalf of a a county, municipality,
 140 | special district dependent to a county or municipality,
 141 | municipal service taxing unit, independent special district, or
 142 | school district, which are not encumbered by appropriations or
 143 | contractual obligations and are in excess of 10 percent of total
 144 | annual revenues to the account or fund. The term does not
 145 | include monies subject to restrictions imposed by the federal
 146 | government or revenues that were approved by referendum of the
 147 | electors in the affected jurisdiction.

148 | 3. The maximum millage rate limitation in this paragraph
 149 | does not apply to nonvoted required school operating millages
 150 | identified in s. 200.001(3) (a), millages approved by a vote of

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151 the electors pursuant to s. 9(b), Art. VII of the State
 152 Constitution, millages approved by a vote of the electors
 153 pursuant to s. 12, Art. VII of the State Constitution, or
 154 millages approved by the voters as authorized under s.
 155 1011.71(9).

156 (b) ~~(a)~~ If the maximum millage rate under (a) is not
 157 applicable, then tThe maximum millage rate that a county,
 158 municipality, special district dependent to a county or
 159 municipality, municipal service taxing unit, or independent
 160 special district may levy is a rolled-back rate based on the
 161 amount of taxes which would have been levied in the prior year
 162 if the maximum millage rate had been applied, adjusted for
 163 change in per capita Florida personal income, unless a higher
 164 rate was adopted, in which case the maximum is the adopted rate.
 165 The maximum millage rate applicable to a county authorized to
 166 levy a county public hospital surtax under s. 212.055 and which
 167 did so in fiscal year 2007 shall exclude the revenues required
 168 to be contributed to the county public general hospital in the
 169 current fiscal year for the purposes of making the maximum
 170 millage rate calculation, but shall be added back to the maximum
 171 millage rate allowed after the roll back has been applied, the
 172 total of which shall be considered the maximum millage rate for
 173 such a county for purposes of this subsection. The revenue
 174 required to be contributed to the county public general hospital
 175 for the upcoming fiscal year shall be calculated as 11.873

176 | percent times the millage rate levied for countywide purposes in
 177 | fiscal year 2007 times 95 percent of the preliminary tax roll
 178 | for the upcoming fiscal year. A higher rate may be adopted only
 179 | under the following conditions:

180 | 1. A rate of not more than 110 percent of the rolled-back
 181 | rate based on the previous year's maximum millage rate, adjusted
 182 | for change in per capita Florida personal income, may be adopted
 183 | if approved by a two-thirds vote of the membership of the
 184 | governing body of the county, municipality, or independent
 185 | district; or

186 | 2. A rate in excess of 110 percent may be adopted if
 187 | approved by a unanimous vote of the membership of the governing
 188 | body of the county, municipality, or independent district or by
 189 | a three-fourths vote of the membership of the governing body if
 190 | the governing body has nine or more members, or if the rate is
 191 | approved by a referendum.

192 | (c) ~~(b)~~ The millage rate of a county or municipality,
 193 | municipal service taxing unit of that county, and any special
 194 | district dependent to that county or municipality may exceed the
 195 | maximum millage rate calculated pursuant to this subsection if
 196 | the total county ad valorem taxes levied or total municipal ad
 197 | valorem taxes levied do not exceed the maximum total county ad
 198 | valorem taxes levied or maximum total municipal ad valorem taxes
 199 | levied respectively. Voted millage and taxes levied by a
 200 | municipality or independent special district that has levied ad

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201 | valorem taxes for less than 5 years are not subject to this
 202 | limitation. The millage rate of a county authorized to levy a
 203 | county public hospital surtax under s. 212.055 may exceed the
 204 | maximum millage rate calculated pursuant to this subsection to
 205 | the extent necessary to account for the revenues required to be
 206 | contributed to the county public hospital. Total taxes levied
 207 | may exceed the maximum calculated pursuant to subsection (6) as
 208 | a result of an increase in taxable value above that certified in
 209 | subsection (1) if such increase is less than the percentage
 210 | amounts contained in subsection (6) or if the administrative
 211 | adjustment cannot be made because the value adjustment board is
 212 | still in session at the time the tax roll is extended;
 213 | otherwise, millage rates subject to this subsection may be
 214 | reduced so that total taxes levied do not exceed the maximum.

215 |
 216 | Any unit of government operating under a home rule charter
 217 | adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State
 218 | Constitution of 1885, as preserved by s. 6(e), Art. VIII of the
 219 | State Constitution of 1968, which is granted the authority in
 220 | the State Constitution to exercise all the powers conferred now
 221 | or hereafter by general law upon municipalities and which
 222 | exercises such powers in the unincorporated area shall be
 223 | recognized as a municipality under this subsection. For a
 224 | downtown development authority established before the effective
 225 | date of the 1968 State Constitution which has a millage that

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226 must be approved by a municipality, the governing body of that
 227 municipality shall be considered the governing body of the
 228 downtown development authority for purposes of this subsection.

229 Section 4. Section 200.091, Florida Statutes, is amended
 230 to read:

231 200.091 Referendum to increase millage.—The millage
 232 authorized to be levied in s. 200.071 for county purposes,
 233 including dependent districts therein, may be increased for
 234 periods not exceeding 2 years, provided such levy has been
 235 approved by a majority vote, as set forth in s. 200.105, of the
 236 qualified electors in the county or district voting in an
 237 election called for such purpose. Such an election may be called
 238 by the governing body of any such county or district on its own
 239 motion and shall be called upon submission of a petition
 240 specifying the amount of millage sought to be levied and the
 241 purpose for which the proceeds will be expended and containing
 242 the signatures of at least 10 percent of the persons qualified
 243 to vote in such election, signed within 60 days prior to the
 244 date the petition is filed.

245 Section 5. Section 200.101, Florida Statutes, is amended
 246 to read:

247 200.101 Referendum for millage in excess of limits.—The
 248 qualified electors of a municipality may ~~by majority vote,~~ as
 249 set forth in s. 200.105, to ~~of those voting approve an increase~~
 250 of millage above those limits imposed by s. 200.081 in a

251 referendum called for such purpose by the governing body of the
 252 municipality, but the period of such increase may not exceed 2
 253 years. Such referendum also may be initiated by submission of a
 254 petition to the governing body of the municipality containing
 255 the signatures of 10 percent of those persons eligible to vote
 256 in such referendum, which signatures were affixed to the
 257 petition within 60 days prior to its submission.

258 Section 6. Section 200.105, Florida Statutes, is created
 259 to read:

260 200.105 DATES FOR REFERENDA.-- A referendum under this
 261 chapter or pursuant to s. 12, Art. VII of the State
 262 Constitution, shall be held only at a general election, as
 263 defined in s. 97.021, and requires the approval of sixty percent
 264 of the voters voting on the ballot question for passage.

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

272 212.055 Discretionary sales surtaxes; legislative intent;
 273 authorization and use of proceeds.—It is the legislative intent
 274 that any authorization for imposition of a discretionary sales
 275 surtax shall be published in the Florida Statutes as a

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276 subsection of this section, irrespective of the duration of the
 277 levy. Each enactment shall specify the types of counties
 278 authorized to levy; the rate or rates which may be imposed; the
 279 maximum length of time the surtax may be imposed, if any; the
 280 procedure which must be followed to secure voter approval, if
 281 required; the purpose for which the proceeds may be expended;
 282 and such other requirements as the Legislature may provide.
 283 Taxable transactions and administrative procedures shall be as
 284 provided in s. 212.054.

285 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
 286 SURTAX.—

287 (a) Each charter county that has adopted a charter, each
 288 county the government of which is consolidated with that of one
 289 or more municipalities, and each county that is within or under
 290 an interlocal agreement with a regional transportation or
 291 transit authority created under chapter 343 or chapter 349 may
 292 levy a discretionary sales surtax, ~~subject to approval by a~~
 293 ~~majority vote of the electorate of the county or by a charter~~
 294 ~~amendment approved by a majority vote of the electorate of the~~
 295 ~~county.~~

296 (c) The proposal to adopt a discretionary sales surtax as
 297 provided in this subsection and to create a trust fund within
 298 the county accounts shall be placed on the ballot in accordance
 299 with law and must be approved in a referendum as set forth in
 300 subsection (10) ~~at a time to be set at the discretion of the~~

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301 ~~governing body.~~

302 (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.—

303 (a)1. The governing authority in each county may levy a
 304 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 305 of the surtax shall be pursuant to ordinance enacted by a
 306 majority of the members of the county governing authority and
 307 approved by ~~a majority of~~ the electors of the county, as set
 308 forth in subsection (10), voting in a referendum on the surtax.

309 If the governing bodies of the municipalities representing a
 310 majority of the county's population adopt uniform resolutions
 311 establishing the rate of the surtax and calling for a referendum
 312 on the surtax, the levy of the surtax shall be placed on the
 313 ballot and shall take effect if approved by ~~a majority of~~ the
 314 electors of the county, as set forth in subsection (10), voting
 315 in the referendum on the surtax.

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

323 (3) SMALL COUNTY SURTAX.—

324 (a) The governing authority in each county that has a
 325 population of 50,000 or fewer ~~less~~ on April 1, 1992, may levy a

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326 discretionary sales surtax of 0.5 percent or 1 percent. The levy
 327 of the surtax shall be pursuant to ordinance enacted by an
 328 extraordinary vote of the members of the county governing
 329 authority if the surtax revenues are expended for operating
 330 purposes. If the surtax revenues are expended for the purpose of
 331 servicing bond indebtedness, the surtax shall be approved by a
 332 ~~majority of the electors of the county,~~ as set forth in
 333 subsection (10), voting in a referendum on the surtax.

334 (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.—

335 (a)1. The governing body in each county the government of
 336 which is not consolidated with that of one or more
 337 municipalities, which has a population of at least 800,000
 338 residents and is not authorized to levy a surtax under
 339 subsection (5), may levy, pursuant to an ordinance either
 340 approved by an extraordinary vote of the governing body or
 341 conditioned to take effect only upon approval by a ~~majority vote~~
 342 ~~of the electors of the county,~~ as set forth in subsection (10),
 343 voting in a referendum, a discretionary sales surtax at a rate
 344 that may not exceed 0.5 percent.

345 2. If the ordinance is conditioned on a referendum, a
 346 statement that includes a brief and general description of the
 347 purposes to be funded by the surtax and that conforms to the
 348 requirements of s. 101.161 shall be placed on the ballot by the
 349 governing body of the county. The following questions shall be
 350 placed on the ballot:

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351 FOR THE. . . .CENTS TAX
 352 AGAINST THE. . . .CENTS TAX
 353 3. The ordinance adopted by the governing body providing
 354 for the imposition of the surtax shall set forth a plan for
 355 providing health care services to qualified residents, as
 356 defined in subparagraph 4. Such plan and subsequent amendments
 357 to it shall fund a broad range of health care services for both
 358 indigent persons and the medically poor, including, but not
 359 limited to, primary care and preventive care as well as hospital
 360 care. The plan must also address the services to be provided by
 361 the Level I trauma center. It shall emphasize a continuity of
 362 care in the most cost-effective setting, taking into
 363 consideration both a high quality of care and geographic access.
 364 Where consistent with these objectives, it shall include,
 365 without limitation, services rendered by physicians, clinics,
 366 community hospitals, mental health centers, and alternative
 367 delivery sites, as well as at least one regional referral
 368 hospital where appropriate. It shall provide that agreements
 369 negotiated between the county and providers, including hospitals
 370 with a Level I trauma center, will include reimbursement
 371 methodologies that take into account the cost of services
 372 rendered to eligible patients, recognize hospitals that render a
 373 disproportionate share of indigent care, provide other
 374 incentives to promote the delivery of charity care, promote the
 375 advancement of technology in medical services, recognize the

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376 | level of responsiveness to medical needs in trauma cases, and
 377 | require cost containment including, but not limited to, case
 378 | management. It must also provide that any hospitals that are
 379 | owned and operated by government entities on May 21, 1991, must,
 380 | as a condition of receiving funds under this subsection, afford
 381 | public access equal to that provided under s. 286.011 as to
 382 | meetings of the governing board, the subject of which is
 383 | budgeting resources for the rendition of charity care as that
 384 | term is defined in the Florida Hospital Uniform Reporting System
 385 | (FHURS) manual referenced in s. 408.07. The plan shall also
 386 | include innovative health care programs that provide cost-
 387 | effective alternatives to traditional methods of service
 388 | delivery and funding.

389 | 4. For the purpose of this paragraph, the term "qualified
 390 | resident" means residents of the authorizing county who are:

391 | a. Qualified as indigent persons as certified by the
 392 | authorizing county;

393 | b. Certified by the authorizing county as meeting the
 394 | definition of the medically poor, defined as persons having
 395 | insufficient income, resources, and assets to provide the needed
 396 | medical care without using resources required to meet basic
 397 | needs for shelter, food, clothing, and personal expenses; or not
 398 | being eligible for any other state or federal program, or having
 399 | medical needs that are not covered by any such program; or
 400 | having insufficient third-party insurance coverage. In all

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401 cases, the authorizing county is intended to serve as the payor
 402 of last resort; or

403 c. Participating in innovative, cost-effective programs
 404 approved by the authorizing county.

405 5. Moneys collected pursuant to this paragraph remain the
 406 property of the state and shall be distributed by the Department
 407 of Revenue on a regular and periodic basis to the clerk of the
 408 circuit court as ex officio custodian of the funds of the
 409 authorizing county. The clerk of the circuit court shall:

410 a. Maintain the moneys in an indigent health care trust
 411 fund;

412 b. Invest any funds held on deposit in the trust fund
 413 pursuant to general law;

414 c. Disburse the funds, including any interest earned, to
 415 any provider of health care services, as provided in
 416 subparagraphs 3. and 4., upon directive from the authorizing
 417 county. However, if a county has a population of at least
 418 800,000 residents and has levied the surtax authorized in this
 419 paragraph, notwithstanding any directive from the authorizing
 420 county, on October 1 of each calendar year, the clerk of the
 421 court shall issue a check in the amount of \$6.5 million to a
 422 hospital in its jurisdiction that has a Level I trauma center or
 423 shall issue a check in the amount of \$3.5 million to a hospital
 424 in its jurisdiction that has a Level I trauma center if that
 425 county enacts and implements a hospital lien law in accordance

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426 with chapter 98-499, Laws of Florida. The issuance of the checks
 427 on October 1 of each year is provided in recognition of the
 428 Level I trauma center status and shall be in addition to the
 429 base contract amount received during fiscal year 1999-2000 and
 430 any additional amount negotiated to the base contract. If the
 431 hospital receiving funds for its Level I trauma center status
 432 requests such funds to be used to generate federal matching
 433 funds under Medicaid, the clerk of the court shall instead issue
 434 a check to the Agency for Health Care Administration to
 435 accomplish that purpose to the extent that it is allowed through
 436 the General Appropriations Act; and

437 d. Prepare on a biennial basis an audit of the trust fund
 438 specified in sub-subparagraph a. Commencing February 1, 2004,
 439 such audit shall be delivered to the governing body and to the
 440 chair of the legislative delegation of each authorizing county.

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

445 (b) Notwithstanding any other provision of this section,
 446 the governing body in each county the government of which is not
 447 consolidated with that of one or more municipalities and which
 448 has a population of fewer ~~less~~ than 800,000 residents, may levy,
 449 by ordinance subject to approval by ~~a majority of~~ the electors
 450 of the county, as set forth in subsection (10), voting in a

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451 referendum, a discretionary sales surtax at a rate that may not
 452 exceed 0.25 percent for the sole purpose of funding trauma
 453 services provided by a trauma center licensed pursuant to
 454 chapter 395.

455 1. A statement that includes a brief and general
 456 description of the purposes to be funded by the surtax and that
 457 conforms to the requirements of s. 101.161 shall be placed on
 458 the ballot by the governing body of the county. The following
 459 shall be placed on the ballot:

460 FOR THE. . . .CENTS TAX

461 AGAINST THE. . . .CENTS TAX

462 2. The ordinance adopted by the governing body of the
 463 county providing for the imposition of the surtax shall set
 464 forth a plan for providing trauma services to trauma victims
 465 presenting in the trauma service area in which such county is
 466 located.

467 3. Moneys collected pursuant to this paragraph remain the
 468 property of the state and shall be distributed by the Department
 469 of Revenue on a regular and periodic basis to the clerk of the
 470 circuit court as ex officio custodian of the funds of the
 471 authorizing county. The clerk of the circuit court shall:

472 a. Maintain the moneys in a trauma services trust fund.

473 b. Invest any funds held on deposit in the trust fund
 474 pursuant to general law.

475 c. Disburse the funds, including any interest earned on

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476 such funds, to the trauma center in its trauma service area, as
 477 provided in the plan set forth pursuant to subparagraph 2., upon
 478 directive from the authorizing county. If the trauma center
 479 receiving funds requests such funds be used to generate federal
 480 matching funds under Medicaid, the custodian of the funds shall
 481 instead issue a check to the Agency for Health Care
 482 Administration to accomplish that purpose to the extent that the
 483 agency is allowed through the General Appropriations Act.

484 d. Prepare on a biennial basis an audit of the trauma
 485 services trust fund specified in sub-subparagraph a., to be
 486 delivered to the authorizing county.

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

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

496 (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined
 497 in s. 125.011(1) may levy the surtax authorized in this
 498 subsection pursuant to an ordinance either approved by
 499 extraordinary vote of the county commission or conditioned to
 500 take effect only upon approval by a ~~majority vote of the~~

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501 electors of the county, as set forth in subsection (10), voting
 502 in a referendum. In a county as defined in s. 125.011(1), for
 503 the purposes of this subsection, "county public general
 504 hospital" means a general hospital as defined in s. 395.002
 505 which is owned, operated, maintained, or governed by the county
 506 or its agency, authority, or public health trust.

507 (a) The rate shall be 0.5 percent.

508 (b) If the ordinance is conditioned on a referendum, the
 509 proposal to adopt the county public hospital surtax shall be
 510 placed on the ballot in accordance with law and must be approved
 511 in a referendum as set forth in subsection (10) ~~at a time to be~~
 512 ~~set at the discretion of the governing body~~. The referendum
 513 question on the ballot shall include a brief general description
 514 of the health care services to be funded by the surtax.

515 (c) Proceeds from the surtax shall be:

516 1. Deposited by the county in a special fund, set aside
 517 from other county funds, to be used only for the operation,
 518 maintenance, and administration of the county public general
 519 hospital; and

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

523 (d) Except as provided in subparagraphs 1. and 2., the
 524 county must continue to contribute each year an amount equal to
 525 at least 80 percent of that percentage of the total county

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526 budget appropriated for the operation, administration, and
 527 maintenance of the county public general hospital from the
 528 county's general revenues in the fiscal year of the county
 529 ending September 30, 1991:

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

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

542 (e) A governing board, agency, or authority shall be
 543 chartered by the county commission upon this act becoming law.
 544 The governing board, agency, or authority shall adopt and
 545 implement a health care plan for indigent health care services.
 546 The governing board, agency, or authority shall consist of no
 547 more than seven and no fewer than five members appointed by the
 548 county commission. The members of the governing board, agency,
 549 or authority shall be at least 18 years of age and residents of
 550 the county. No member may be employed by or affiliated with a

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551 health care provider or the public health trust, agency, or
 552 authority responsible for the county public general hospital.
 553 The following community organizations shall each appoint a
 554 representative to a nominating committee: the South Florida
 555 Hospital and Healthcare Association, the Miami-Dade County
 556 Public Health Trust, the Dade County Medical Association, the
 557 Miami-Dade County Homeless Trust, and the Mayor of Miami-Dade
 558 County. This committee shall nominate between 10 and 14 county
 559 citizens for the governing board, agency, or authority. The
 560 slate shall be presented to the county commission and the county
 561 commission shall confirm the top five to seven nominees,
 562 depending on the size of the governing board. Until such time as
 563 the governing board, agency, or authority is created, the funds
 564 provided for in subparagraph (d)2. shall be placed in a
 565 restricted account set aside from other county funds and not
 566 disbursed by the county for any other purpose.

567 1. The plan shall divide the county into a minimum of four
 568 and maximum of six service areas, with no more than one
 569 participant hospital per service area. The county public general
 570 hospital shall be designated as the provider for one of the
 571 service areas. Services shall be provided through participants'
 572 primary acute care facilities.

573 2. The plan and subsequent amendments to it shall fund a
 574 defined range of health care services for both indigent persons
 575 and the medically poor, including primary care, preventive care,

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576 hospital emergency room care, and hospital care necessary to
 577 stabilize the patient. For the purposes of this section,
 578 "stabilization" means stabilization as defined in s.
 579 397.311(44). Where consistent with these objectives, the plan
 580 may include services rendered by physicians, clinics, community
 581 hospitals, and alternative delivery sites, as well as at least
 582 one regional referral hospital per service area. The plan shall
 583 provide that agreements negotiated between the governing board,
 584 agency, or authority and providers shall recognize hospitals
 585 that render a disproportionate share of indigent care, provide
 586 other incentives to promote the delivery of charity care to draw
 587 down federal funds where appropriate, and require cost
 588 containment, including, but not limited to, case management.
 589 From the funds specified in subparagraphs (d)1. and 2. for
 590 indigent health care services, service providers shall receive
 591 reimbursement at a Medicaid rate to be determined by the
 592 governing board, agency, or authority created pursuant to this
 593 paragraph for the initial emergency room visit, and a per-member
 594 per-month fee or capitation for those members enrolled in their
 595 service area, as compensation for the services rendered
 596 following the initial emergency visit. Except for provisions of
 597 emergency services, upon determination of eligibility,
 598 enrollment shall be deemed to have occurred at the time services
 599 were rendered. The provisions for specific reimbursement of
 600 emergency services shall be repealed on July 1, 2001, unless

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601 otherwise reenacted by the Legislature. The capitation amount or
 602 rate shall be determined before program implementation by an
 603 independent actuarial consultant. In no event shall such
 604 reimbursement rates exceed the Medicaid rate. The plan must also
 605 provide that any hospitals owned and operated by government
 606 entities on or after the effective date of this act must, as a
 607 condition of receiving funds under this subsection, afford
 608 public access equal to that provided under s. 286.011 as to any
 609 meeting of the governing board, agency, or authority the subject
 610 of which is budgeting resources for the retention of charity
 611 care, as that term is defined in the rules of the Agency for
 612 Health Care Administration. The plan shall also include
 613 innovative health care programs that provide cost-effective
 614 alternatives to traditional methods of service and delivery
 615 funding.

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

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

624 5. At the end of each fiscal year, the governing board,
 625 agency, or authority shall prepare an audit that reviews the

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626 budget of the plan, delivery of services, and quality of
 627 services, and makes recommendations to increase the plan's
 628 efficiency. The audit shall take into account participant
 629 hospital satisfaction with the plan and assess the amount of
 630 poststabilization patient transfers requested, and accepted or
 631 denied, by the county public general hospital.

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

636 (6) SCHOOL CAPITAL OUTLAY SURTAX.—

637 (a) The school board in each county may levy, pursuant to
 638 resolution conditioned to take effect only upon approval by a
 639 ~~majority vote of the electors of the county,~~ as set forth in
 640 subsection (10), voting in a referendum, a discretionary sales
 641 surtax at a rate that may not exceed 0.5 percent.

642 (7) VOTER-APPROVED INDIGENT CARE SURTAX.—

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

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

658 (8) EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX.—

659 (b) Upon the adoption of the ordinance, the levy of the
 660 surtax must be placed on the ballot by the governing authority
 661 of the county enacting the ordinance. The ordinance will take
 662 effect if approved by ~~a majority of~~ the electors of the county,
 663 as set forth in subsection (10), voting in a referendum held for
 664 such purpose. The referendum shall be placed on the ballot of a
 665 regularly scheduled election. The ballot for the referendum must
 666 conform to the requirements of s. 101.161.

667 (9) PENSION LIABILITY SURTAX.—

668 (a) The governing body of a county may levy a pension
 669 liability surtax to fund an underfunded defined benefit
 670 retirement plan or system, pursuant to an ordinance conditioned
 671 to take effect upon approval by ~~a majority vote of~~ the electors
 672 of the county, as set forth in subsection (10), voting in a
 673 referendum, at a rate that may not exceed 0.5 percent. The
 674 county may not impose a pension liability surtax unless the
 675 underfunded defined benefit retirement plan or system is below

676 80 percent of actuarial funding at the time the ordinance or
 677 referendum is passed. The most recent actuarial report submitted
 678 to the Department of Management Services pursuant to s. 112.63
 679 must be used to establish the level of actuarial funding for
 680 purposes of determining eligibility to impose the surtax. The
 681 governing body of a county may only impose the surtax if:

682 1. An employee, including a police officer or firefighter,
 683 who enters employment on or after the date when the local
 684 government certifies that the defined benefit retirement plan or
 685 system formerly available to such an employee has been closed
 686 may not enroll in a defined benefit retirement plan or system
 687 that will receive surtax proceeds.

688 2. The local government and the collective bargaining
 689 representative for the members of the underfunded defined
 690 benefit retirement plan or system or, if there is no
 691 representative, a majority of the members of the plan or system,
 692 mutually consent to requiring each member to make an employee
 693 retirement contribution of at least 10 percent of each member's
 694 salary for each pay period beginning with the first pay period
 695 after the plan or system is closed.

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

700 4. The county currently levies a local government

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701 infrastructure surtax pursuant to subsection (2) which is
 702 scheduled to terminate and is not subject to renewal.

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

706 (10) DATES FOR REFERENDA.- A referendum to adopt or amend
 707 a local government discretionary sales surtax under this section
 708 shall be held only at a general election, as defined in s.
 709 97.021, and requires the approval of sixty percent of the voters
 710 voting on the ballot question for passage.

711 Section 8. Section 218.90, Florida Statutes, is created to
 712 read:

713 218.90 Short title.-This part may be cited as the "Local
 714 Government Fiscal Responsibility Act."

715 Section 9. Section 218.901, Florida Statutes, is created
 716 to read:

717 218.901 Purpose.- The purpose of this part is to promote
 718 the fiscal responsibility of local governments in their use of
 719 public funds by providing additional conditions under which
 720 local governments may increase taxes, enact new taxes, extend
 721 expiring taxes, or issue new tax-supported debt.

722 Section 10. Section 218.905, Florida Statutes, is created
 723 to read:

724 218.905 Definitions.-As used in this part, the following
 725 words or terms shall have the following meanings:

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726 (1) "Debt" means bonds, loans, promissory notes, lease-
 727 purchase agreements, certificates of participation, installment
 728 sales, leases, or any other financing mechanism or financial
 729 arrangement, whether or not a debt for legal purposes, for
 730 financing or refinancing the acquisition, construction,
 731 improvement, or purchase of capital outlay projects.

732 (2) "Tax-supported debt" means debt secured in whole or in
 733 part by state or local tax levies, whether such security is
 734 direct or indirect, explicit or implicit, including but not
 735 limited to debt for which annual appropriations pledged for
 736 payment are from government fund types receiving tax revenues or
 737 shared revenues from state tax sources. The term does not
 738 include debt that is secured solely by the revenues generated by
 739 the project that is financed with the debt.

740 Section 11. Section 218.91, Florida Statutes, is created
 741 to read:

742 218.91 Local Option Tax Limitation.—

743 (1) Notwithstanding any other provision of law, a
 744 municipality, county or school district that has levied, in any
 745 of the previous three years, a millage rate other than those
 746 identified in subsection (2) in excess of the rolled-back rate
 747 as that term is defined in s. 200.065(1), may not enact, extend
 748 or increase any tax otherwise authorized under:

749 (a) Section 125.0104, the local option tourist development
 750 act;

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751 (b) Section 125.0108, tourist impact tax;
 752 (c) Sections 125.0167 and 201.031, discretionary surtax on
 753 documents;
 754 (d) Sections 166.231-235, public service tax;
 755 (e) Section 166.271, municipal parking facility space
 756 surcharges;
 757 (f) Section 202.19, communications services tax;
 758 (g) Chapter 205, local business tax;
 759 (h) Chapter 206, motor fuel and diesel fuel taxes;
 760 (i) Section 212.0305, convention development tax;
 761 (j) Section 212.0306, local option food and beverage tax;
 762 (k) Section 212.055, local option sales taxes.
 763 (2) This section does not apply to nonvoted required school
 764 operating millages identified in s. 200.001(3)(a), millages
 765 approved by a vote of the electors pursuant to s. 9(b), Art. VII
 766 of the State Constitution, millages approved by a vote of the
 767 electors pursuant to s. 12, Art. VII of the State Constitution,
 768 or millages approved by the voters as authorized under s.
 769 1011.71(9).
 770 Section 12. Section 218.92, Florida Statutes, is created
 771 to read:
 772 218.92 Voter approval of tax-supported debt.—
 773 (1) Notwithstanding any other provision of law, a county,
 774 municipality, special district dependent to a county or
 775 municipality, municipal service taxing unit, independent special

776 district, or school district must receive voter approval, by
 777 referendum, for the issuance of any new tax-supported debt with
 778 a term of more than five years.

779 (2) A referendum under this section shall be held only at a
 780 general election, as defined in s. 97.021, and requires the
 781 approval of sixty percent of the voters voting on the ballot
 782 question for passage.

783 (3) This section does not apply to refinancing or refunding
 784 of debt that does not extend the term or increase the
 785 outstanding principle amount of the original debt.

786 Section 13. Paragraph (a) of subsection (4) of section
 787 336.021, Florida Statutes, is amended to read:

788 336.021 County transportation system; levy of ninth-cent
 789 fuel tax on motor fuel and diesel fuel.—

790 (4) (a) 1. A certified copy of the ordinance proposing to
 791 levy the tax pursuant to referendum shall be furnished by the
 792 county to the department within 10 days after approval of such
 793 ordinance.

794 2. A referendum under this section shall be held only at a
 795 general election, as defined in s. 97.021, and requires the
 796 approval of sixty percent of the voters voting on the ballot
 797 question for passage.

798 3. ~~Furthermore, t~~ The county levying the tax pursuant to
 799 referendum shall notify the department within 10 days after the
 800 passage of the referendum of such passage and of the time period

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801 during which the tax will be levied. The failure to furnish the
 802 certified copy will not invalidate the passage of the ordinance.

803 Section 14. Paragraph (b) of subsection (1) and paragraph
 804 (b) of subsection (3) of section 336.025, Florida Statutes, is
 805 amended to read:

806 336.025 County transportation system; levy of local option
 807 fuel tax on motor fuel and diesel fuel.—

808 (1)

809 (b) In addition to other taxes allowed by law, there may
 810 be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-
 811 cent, 4-cent, or 5-cent local option fuel tax upon every gallon
 812 of motor fuel sold in a county and taxed under the provisions of
 813 part I of chapter 206. The tax shall be levied by an ordinance
 814 adopted by a majority plus one vote of the membership of the
 815 governing body of the county or by referendum. A referendum
 816 under this subsection shall be held only at a general election,
 817 as defined in s. 97.021, and requires the approval of sixty
 818 percent of the voters voting on the ballot question for passage.

819 1. All impositions and rate changes of the tax shall be
 820 levied before October 1, to be effective January 1 of the
 821 following year. However, levies of the tax which were in effect
 822 on July 1, 2002, and which expire on August 31 of any year may
 823 be reimposed at the current authorized rate effective September
 824 1 of the year of expiration.

825 2. The county may, prior to levy of the tax, establish by

826 interlocal agreement with one or more municipalities located
 827 therein, representing a majority of the population of the
 828 incorporated area within the county, a distribution formula for
 829 dividing the entire proceeds of the tax among county government
 830 and all eligible municipalities within the county. If no
 831 interlocal agreement is adopted before the effective date of the
 832 tax, tax revenues shall be distributed pursuant to the
 833 provisions of subsection (4). If no interlocal agreement exists,
 834 a new interlocal agreement may be established prior to June 1 of
 835 any year pursuant to this subparagraph. However, any interlocal
 836 agreement agreed to under this subparagraph after the initial
 837 levy of the tax or change in the tax rate authorized in this
 838 section shall under no circumstances materially or adversely
 839 affect the rights of holders of outstanding bonds which are
 840 backed by taxes authorized by this paragraph, and the amounts
 841 distributed to the county government and each municipality shall
 842 not be reduced below the amount necessary for the payment of
 843 principal and interest and reserves for principal and interest
 844 as required under the covenants of any bond resolution
 845 outstanding on the date of establishment of the new interlocal
 846 agreement.

847 3. County and municipal governments shall use moneys
 848 received pursuant to this paragraph for transportation
 849 expenditures needed to meet the requirements of the capital
 850 improvements element of an adopted comprehensive plan or for

851 expenditures needed to meet immediate local transportation
 852 problems and for other transportation-related expenditures that
 853 are critical for building comprehensive roadway networks by
 854 local governments. For purposes of this paragraph, expenditures
 855 for the construction of new roads, the reconstruction or
 856 resurfacing of existing paved roads, or the paving of existing
 857 graded roads shall be deemed to increase capacity and such
 858 projects shall be included in the capital improvements element
 859 of an adopted comprehensive plan. Expenditures for purposes of
 860 this paragraph shall not include routine maintenance of roads.

861 (3) The tax authorized pursuant to paragraph (1)(a) shall
 862 be levied using either of the following procedures:

863 (b) If no interlocal agreement or resolution is adopted
 864 pursuant to subparagraph (a)1. or subparagraph (a)2.,
 865 municipalities representing more than 50 percent of the county
 866 population may, prior to June 20, adopt uniform resolutions
 867 approving the local option tax, establishing the duration of the
 868 levy and the rate authorized in paragraph (1)(a), and setting
 869 the date for a countywide referendum on whether to levy the tax
 870 provided that the county shall bear the costs thereof. A
 871 referendum under this subsection shall be held only at a general
 872 election, as defined in s. 97.021, and requires the approval of
 873 sixty percent of the voters voting on the ballot question for
 874 passage. ~~shall be held in accordance with the provisions of such~~
 875 ~~resolution and applicable state law provided that the county~~

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876 | ~~shall bear the costs thereof.~~ The tax shall be levied and
 877 | collected countywide on January 1 following 30 days after voter
 878 | approval.

879 | Section 15. Subsections (1), (2), and (3) of section
 880 | 1011.73, Florida Statutes, are amended to read:

881 | 1011.73 District millage elections.—

882 | (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district
 883 | school board, pursuant to resolution adopted at a regular
 884 | meeting, shall direct the county commissioners to call an
 885 | election at which the electors within the school districts may
 886 | approve an ad valorem tax millage as authorized in s. 9, Art.
 887 | VII of the State Constitution. ~~Such election may be held at any~~
 888 | ~~time, except that not more than one such election shall be held~~
 889 | ~~during any 12-month period.~~ Any millage so authorized shall be
 890 | levied for a period not in excess of 2 years or until changed by
 891 | another millage election, whichever is the earlier. In the event
 892 | any such election is invalidated by a court of competent
 893 | jurisdiction, such invalidated election shall be considered not
 894 | to have been held.

895 | (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district
 896 | school board, pursuant to resolution adopted at a regular
 897 | meeting, shall direct the county commissioners to call an
 898 | election at which the electors within the school district may
 899 | approve an ad valorem tax millage as authorized under s.
 900 | 1011.71(9). ~~Such election may be held at any time, except that~~

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901 ~~not more than one such election shall be held during any 12-~~
 902 ~~month period.~~ Any millage so authorized shall be levied for a
 903 period not in excess of 4 years or until changed by another
 904 millage election, whichever is earlier. If any such election is
 905 invalidated by a court of competent jurisdiction, such
 906 invalidated election shall be considered not to have been held.

907 (3) HOLDING ELECTIONS.—All school district millage
 908 elections shall be held and conducted in the manner prescribed
 909 by law for holding general elections, except as provided in this
 910 chapter. A referendum under this part shall be held only at a
 911 general election, as defined in s. 97.021, and requires the
 912 approval of sixty percent of the voters voting on the ballot
 913 question for passage.

914 Section 16. This act creates Part IX of Chapter 218,
 915 consisting of sections 218.90, 218.901, 218.905, 218.91, and
 916 218.92, as amended or created by this act.

917 Section 17. This act shall take effect July 1, 2017.