A bill to be entitled An act relating to local government fiscal responsibility; amending ss. 125.0104, 125.0108, and 125.901, F.S.; revising voting requirements for referenda related to the tourist development taxes, tourist impact taxes, and children's services and independent special district property taxes, respectively; amending s. 200.065, F.S.; providing the maximum millage rate local governments may levy under certain circumstances; providing exceptions; amending ss. 200,091 and 200.101, F.S.; revising dates and voting requirements for referenda related to increases in county ad valorem tax millages and increases in municipal ad valorem tax millages, respectively; creating s. 200.105, F.S.; providing dates and approval thresholds for certain referenda; amending sa 212.055, F.S.; revising voting requirements for referenda to adopt or amend local government discretionary sales surtaxes; creating part IX of ch. 218, consisting of ss. 218.90, 218.901, 218.905, 218.91, and 218.92, F.S.; providing a short title; specifying purpose to promote the fiscal responsibility of local governments; providing definitions related to debt; prohibiting certain local governments from enacting, extending, or increasing

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taxes otherwise authorized under specified conditions; requiring local governments to receive voter approval for the issuance of any new tax-supported debt with certain terms; providing dates and voting requirements for such referenda; authorizing referenda at times other than at general election if an emergency exists; providing exceptions for refunding or refinancing certain debt; amending s. 336.021, F.S.; providing voting requirements for certain referenda related to the ninth-cent fuel tax; amending s. 336.025, F.S.; revising voting requirements for certain referenda related to local option fuel taxes; amending s. 1011.73, F.S.; revising dates and voting requirements for referenda related to certain school voted property taxes; providing an effective date.

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

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

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

(6) REFERENDUM.—

 (a) A referendum under this section shall be held only at a general election, as defined in s. 97.021, and requires the

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approval of 60 percent of the voters voting on the ballot question for passage of the question.

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(b) (a) No ordinance enacted by any county levying the tax authorized by paragraphs (3) (b) and (c) shall take effect until the ordinance levying and imposing the tax has been approved in a referendum election by a majority of the electors voting in such election in the county or by a majority of the electors voting in the subcounty special tax district affected by the tax.

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

.....FOR the Tourist Development Tax

.... AGAINST the Tourist Development Tax.

 $\underline{\text{(d)}}$ If a majority of the electors voting on the question approve the levy, the ordinance shall be deemed to be in effect.

(e)(d) In any case where a referendum levying and imposing the tax has been approved pursuant to this section and 15 percent of the electors in the county or 15 percent of the electors in the subcounty special district in which the tax is levied file a petition with the board of county commissioners for a referendum to repeal the tax, the board of county commissioners shall cause an election to be held for the repeal

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of the tax which election shall be subject only to the outstanding bonds for which the tax has been pledged. However, the repeal of the tax shall not be effective with respect to any portion of taxes initially levied in November 1989, which has been pledged or is being used to support bonds under paragraph (3) (d) or paragraph (3) (l) until the retirement of those bonds.

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

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

The tourist impact tax authorized by this section (5) shall take effect only upon express approval by a majority vote of those qualified electors in the area or areas of critical state concern in the county seeking to levy such tax, voting in a referendum to be held by the governing board of such county in conjunction with a general or special election, in accordance with the provisions of law relating to elections currently in force. However, if the area or areas of critical state concern are greater than 50 percent of the land area of the county and the tax is to be imposed throughout the entire county, the tax shall take effect only upon express approval of a majority of the qualified electors of the county voting in such a referendum. A referendum to adopt or amend the tourist impact tax authorized by this section shall be held only at a general election, as defined in s. 97.021, and requires the approval of

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101 60 percent of the voters voting on the ballot question for passage of the question.

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Section 3. Subsection (1) of section 125.901, Florida Statutes, is amended to read:

125.901 Children's services; independent special district; council; powers, duties, and functions; public records exemption.—

Each county may by ordinance create an independent (1) special district, as defined in ss. 189.012 and 200.001(8)(e), to provide funding for children's services throughout the county in accordance with this section. The boundaries of such district shall be coterminous with the boundaries of the county. The county governing body shall obtain approval, by a majority vote of those electors voting on the question, to annually levy ad valorem taxes which shall not exceed the maximum millage rate authorized by this section. A referendum under this section shall be held only at a general election, as defined in s. 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question. Any district created pursuant to the provisions of this subsection shall be required to levy and fix millage subject to the provisions of s. 200.065. Once such millage is approved by the electorate, the district shall not be required to seek approval of the electorate in future years to levy the previously approved millage.

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The governing body of the district shall be a council on children's services, which may also be known as a juvenile welfare board or similar name as established in the ordinance by the county governing body. Such council shall consist of 10 members, including: the superintendent of schools; a local school board member; the district administrator from the appropriate district of the Department of Children and Families, or his or her designee who is a member of the Senior Management Service or of the Selected Exempt Service; one member of the county governing body; and the judge assigned to juvenile cases who shall sit as a voting member of the board, except that said judge shall not vote or participate in the setting of ad valorem taxes under this section. If there is more than one judge assigned to juvenile cases in a county, the chief judge shall designate one of said juvenile judges to serve on the board. The remaining five members shall be appointed by the Governor, and shall, to the extent possible, represent the demographic diversity of the population of the county. After soliciting recommendations from the public, the county governing body shall submit to the Governor the names of at least three persons for each vacancy occurring among the five members appointed by the Governor, and the Governor shall appoint members to the council from the candidates nominated by the county governing body. The Governor shall make a selection within a 45-day period or request a new list of candidates. All members appointed by the

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Governor shall have been residents of the county for the previous 24-month period. Such members shall be appointed for 4-year terms, except that the length of the terms of the initial appointees shall be adjusted to stagger the terms. The Governor may remove a member for cause or upon the written petition of the county governing body. If any of the members of the council required to be appointed by the Governor under the provisions of this subsection shall resign, die, or be removed from office, the vacancy thereby created shall, as soon as practicable, be filled by appointment by the Governor, using the same method as the original appointment, and such appointment to fill a vacancy shall be for the unexpired term of the person who resigns, dies, or is removed from office.

(b) However, any county as defined in s. 125.011(1) may instead have a governing body consisting of 33 members, including: the superintendent of schools; two representatives of public postsecondary education institutions located in the county; the county manager or the equivalent county officer; the district administrator from the appropriate district of the Department of Children and Families, or the administrator's designee who is a member of the Senior Management Service or the Selected Exempt Service; the director of the county health department or the director's designee; the state attorney for the county or the state attorney's designee; the chief judge assigned to juvenile cases, or another juvenile judge who is the

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chief judge's designee and who shall sit as a voting member of the board, except that the judge may not vote or participate in setting ad valorem taxes under this section; an individual who is selected by the board of the local United Way or its equivalent; a member of a locally recognized faith-based coalition, selected by that coalition; a member of the local chamber of commerce, selected by that chamber or, if more than one chamber exists within the county, a person selected by a coalition of the local chambers; a member of the early learning coalition, selected by that coalition; a representative of a labor organization or union active in the county; a member of a local alliance or coalition engaged in cross-system planning for health and social service delivery in the county, selected by that alliance or coalition; a member of the local Parent-Teachers Association/Parent-Teacher-Student Association, selected by that association; a youth representative selected by the local school system's student government; a local school board member appointed by the chair of the school board; the mayor of the county or the mayor's designee; one member of the county governing body, appointed by the chair of that body; a member of the state Legislature who represents residents of the county, selected by the chair of the local legislative delegation; an elected official representing the residents of a municipality in the county, selected by the county municipal league; and 4 members-at-large, appointed to the council by the

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majority of sitting council members. The remaining 7 members shall be appointed by the Governor in accordance with procedures set forth in paragraph (a), except that the Governor may remove a member for cause or upon the written petition of the council. Appointments by the Governor must, to the extent reasonably possible, represent the geographic and demographic diversity of the population of the county. Members who are appointed to the council by reason of their position are not subject to the length of terms and limits on consecutive terms as provided in this section. The remaining appointed members of the governing body shall be appointed to serve 2-year terms, except that those members appointed by the Governor shall be appointed to serve 4year terms, and the youth representative and the legislative delegate shall be appointed to serve 1-year terms. A member may be reappointed; however, a member may not serve for more than three consecutive terms. A member is eligible to be appointed again after a 2-year hiatus from the council.

(c) This subsection does not prohibit a county from exercising such power as is provided by general or special law to provide children's services or to create a special district to provide such services.

Section 4. Subsection (5) of section 200.065, Florida Statutes, is amended to read:

200.065 Method of fixing millage.-

(5) In each fiscal year:

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226 (a) A county, municipality, dependent special district as 227 defined in s. 189.012, municipal service taxing unit or 228 independent_special district may not levy a millage rate in 229 excess of the rolled-back rate as defined in subsection (1) 230 unless the county, municipality, dependent special district, 231 municipal service taxing unit, or independent special district 232 has no excess unencumbered fund balances as of the beginning of the fiscal year for which the millage rate is being considered, 233 234 or, if excess unencumbered fund balances are expected, the 235 budget for the fiscal year for which the millage is being 236 considered <u>must</u> approve expenditures to eliminate the excess unencumbered fund balances. Notwithstanding any restriction on 237 the use of funds within those balances, expenditures of excess 238 unencumbered fund balances may be for any public purpose, with 239 240 the exception of funds subject to restrictions imposed by the 241 federal government or revenues that were approved by referendum 242 of the electors in the affected jurisdiction. 243 1. For purposes of this subsection, the term "excess unencumbered fund balances" means any non-fee revenues, in any 244 245 special revenue fund of a county, municipality, dependent special district, municipal service taxing unit or independent 246 247 special district, which are not otherwise committed by ordinance or resolution of the governing board to either a contingency 248 249 reserve or to the future funding of specific projects or

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services, are not encumbered by appropriations or contractual

revenues to the account or fund. The term does not include monies subject to restrictions imposed by the federal government or revenues that were approved by referendum of the electors in the affected jurisdiction. The term "non-fee revenues" means any monies, except as otherwise provided in this subsection, that are derived from any taxes levied by a local government, revenue shared by another government with a local government, or revenues, the use of which may be for any public purpose, derived from other sources. The term "special revenue fund" means a governmental fund type other than the general fund to account for proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

2. The maximum millage rate limitation in this paragraph does not apply to any millage approved by a vote of the electors pursuant to s. 9(b), Art. VII of the State Constitution, or millage approved by a vote of the electors pursuant to s. 12, Art. VII of the State Constitution.

(b) (a) If the maximum millage rate under paragraph (a) is not applicable, then the maximum millage rate that a county, municipality, special district dependent to a county or municipality, municipal service taxing unit, or independent special district may levy is a rolled-back rate based on the amount of taxes which would have been levied in the prior year

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if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, unless a higher rate was adopted, in which case the maximum is the adopted rate. The maximum millage rate applicable to a county authorized to levy a county public hospital surtax under s. 212.055 and which did so in fiscal year 2007 shall exclude the revenues required to be contributed to the county public general hospital in the current fiscal year for the purposes of making the maximum millage rate calculation, but shall be added back to the maximum millage rate allowed after the roll back has been applied, the total of which shall be considered the maximum millage rate for such a county for purposes of this subsection. The revenue required to be contributed to the county public general hospital for the upcoming fiscal year shall be calculated as 11.873 percent times the millage rate levied for countywide purposes in fiscal year 2007 times 95 percent of the preliminary tax roll for the upcoming fiscal year. A higher rate may be adopted only under the following conditions:

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

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approved by a unanimous vote of the membership of the governing body of the county, municipality, or independent district or by a three-fourths vote of the membership of the governing body if the governing body has nine or more members, or if the rate is approved by a referendum.

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(c) (b) The millage rate of a county or municipality, municipal service taxing unit of that county, and any special district dependent to that county or municipality may exceed the maximum millage rate calculated pursuant to this subsection if the total county ad valorem taxes levied or total municipal ad valorem taxes levied do not exceed the maximum total county ad valorem taxes levied or maximum total municipal ad valorem taxes levied respectively. Voted millage and taxes levied by a municipality or independent special district that has levied ad valorem taxes for less than 5 years are not subject to this limitation. The millage rate of a county authorized to levy a county public hospital surtax under s. 212.055 may exceed the maximum millage rate calculated pursuant to this subsection to the extent necessary to account for the revenues required to be contributed to the county public hospital. Total taxes levied may exceed the maximum calculated pursuant to subsection (6) as a result of an increase in taxable value above that certified in subsection (1) if such increase is less than the percentage amounts contained in subsection (6) or if the administrative adjustment cannot be made because the value adjustment board is

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326 still in session at the time the tax roll is extended; otherwise, millage rates subject to this subsection may be 327 328 reduced so that total taxes levied do not exceed the maximum. 329 330 Any unit of government operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the State 331 332 Constitution of 1885, as preserved by s. 6(e), Art. VIII of the 333 State Constitution of 1968, which is granted the authority in 334 the State Constitution to exercise all the powers conferred now 335 or hereafter by general law upon municipalities and which 336 exercises such powers in the unincorporated area shall be 337 recognized as a municipality under this subsection. For a 338 downtown development authority established before the effective date of the 1968 State Constitution which has a millage that 339 340 must be approved by a municipality, the governing body of that 341 municipality shall be considered the governing body of the 342 downtown development authority for purposes of this subsection. 343 Section 5. Section 200.091, Florida Statutes, is amended 344 to read: 345 200.091 Referendum to increase millage.-The millage 346 authorized to be levied in s. 200.071 for county purposes, 347 including dependent districts therein, may be increased for 348 periods not exceeding 2 years, provided such levy has been

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approved by a majority vote, as set forth in s. 200.105, of the

qualified electors in the county or district voting in an

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election called for such purpose. Such an election may be called by the governing body of any such county or district on its own motion and shall be called upon submission of a petition specifying the amount of millage sought to be levied and the purpose for which the proceeds will be expended and containing the signatures of at least 10 percent of the persons qualified to vote in such election, signed within 60 days prior to the date the petition is filed.

Section 6. Section 200.101, Florida Statutes, is amended to read:

200.101 Referendum for millage in excess of limits.—The qualified electors of a municipality may by majority vote, as set forth in s. 200.105, to of those voting approve an increase of millage above those limits imposed by s. 200.081 in a referendum called for such purpose by the governing body of the municipality, but the period of such increase may not exceed 2 years. Such referendum also may be initiated by submission of a petition to the governing body of the municipality containing the signatures of 10 percent of those persons eligible to vote in such referendum, which signatures were affixed to the petition within 60 days prior to its submission.

Section 7. Section 200.105, Florida Statutes, is created to read:

200.105 Dates for referenda.—A referendum under this chapter, pursuant to s. 9(b), Art. VII of the State Constitution

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or pursuant to s. 12, Art. VII of the State Constitution, shall be held only at a general election, as defined in s. 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question.

Section 8. 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:

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.

(1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM

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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 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 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 and must be approved in a referendum as set forth in subsection (10) at a time to be set at the discretion of the governing body.
 - (2) LOCAL GOVERNMENT INFRASTRUCTURE SURTAX.-
- (a)1. The governing authority in each county may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by a majority of the members of the county governing authority and approved by a majority of the electors of the county, as set forth in subsection (10), voting in a referendum on the surtax. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions

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establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county, as set forth in subsection (10), voting 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.
 - (3) SMALL COUNTY SURTAX.-
- (a) The governing authority in each county that has a population of 50,000 or fewer less on April 1, 1992, may levy a discretionary sales surtax of 0.5 percent or 1 percent. The levy of the surtax shall be pursuant to ordinance enacted by an extraordinary vote of the members of the county governing authority if the surtax revenues are expended for operating purposes. If the surtax revenues are expended for the purpose of servicing bond indebtedness, the surtax shall be approved by a majority of the electors of the county, as set forth in subsection (10), voting in a referendum on the surtax.
 - (4) INDIGENT CARE AND TRAUMA CENTER SURTAX.-
 - (a)1. The governing body in each county the government of

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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), 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, as set forth in subsection (10), voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.5 percent.

2. 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:

3. 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 subparagraph 4. 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. The plan must also address the services to be provided by

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the Level I trauma center. 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, including hospitals with a Level I trauma center, 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, promote the advancement of technology in medical services, recognize the level of responsiveness to medical needs in trauma cases, 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. The plan shall also

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include innovative health care programs that provide costeffective alternatives to traditional methods of service delivery and funding.

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- 4. For the purpose of this paragraph, the term "qualified resident" means residents of the authorizing county who are:
- a. Qualified as indigent persons as certified by the authorizing county;
- b. 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
- c. Participating in innovative, cost-effective programs 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:
 - a. Maintain the moneys in an indigent health care trust

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- b. Invest any funds held on deposit in the trust fund pursuant to general law;
- Disburse the funds, including any interest earned, to any provider of health care services, as provided in subparagraphs 3. and 4., upon directive from the authorizing county. However, if a county has a population of at least 800,000 residents and has levied the surtax authorized in this paragraph, notwithstanding any directive from the authorizing 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 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 in its jurisdiction that has a Level I trauma center if that county enacts and implements a hospital lien law in accordance with chapter 98-499, Laws of Florida. The issuance of the checks on October 1 of each year is provided in recognition of the Level I trauma center status and shall be in addition to the base contract amount received during fiscal year 1999-2000 and any additional amount negotiated to the base contract. If the hospital receiving funds for its Level I trauma center status requests such funds to be used to generate federal matching funds under Medicaid, the clerk of the court shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that it is allowed through

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551 the General Appropriations Act; and

- d. Prepare on a biennial basis an audit of the trust fund specified in sub-subparagraph a. Each Commencing February 1, 2004, such audit shall be delivered to the governing body and to the 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.
- (b) Notwithstanding any other provision of this section, the governing body in each county the government of which is not consolidated with that of one or more municipalities and which has a population of <u>fewer less</u> than 800,000 residents, may levy, by ordinance subject to approval by a majority of the electors of the county, as set forth in subsection (10), voting in a referendum, a discretionary sales surtax at a rate that may not exceed 0.25 percent for the sole purpose of funding trauma services provided by a trauma center licensed pursuant to chapter 395.
- 1. 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 shall be placed on the ballot:

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

- 3. 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:
 - a. Maintain the moneys in a trauma services trust fund.
- b. Invest any funds held on deposit in the trust fund pursuant to general law.
- c. Disburse the funds, including any interest earned on such funds, to the trauma center in its trauma service area, as provided in the plan set forth pursuant to subparagraph 2., upon directive from the authorizing county. If the trauma center receiving funds requests such funds be used to generate federal matching funds under Medicaid, the custodian of the funds shall instead issue a check to the Agency for Health Care Administration to accomplish that purpose to the extent that the agency is allowed through the General Appropriations Act.
 - d. Prepare on a biennial basis an audit of the trauma

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services trust fund specified in sub-subparagraph a., to be 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.
- (5) COUNTY PUBLIC HOSPITAL SURTAX.—Any county as defined in s. 125.011(1) may levy the surtax authorized in this subsection pursuant to an ordinance either approved by extraordinary vote of the county commission or 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. In a county as defined in s. 125.011(1), for the purposes of this subsection, "county public general hospital" means a general hospital as defined in s. 395.002 which is owned, operated, maintained, or governed by the county or its agency, authority, or public health trust.
 - (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

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placed on the ballot in accordance with law and must be approved in a referendum as set forth in subsection (10) at a time to be set at the discretion of the governing body. The referendum question on the ballot shall include a brief general description of the health care services to be funded by the surtax.

(c) Proceeds from the surtax shall be:

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

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

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

- 1. The plan shall divide the county into a minimum of four and maximum of six service areas, with no more than one participant hospital per service area. The county public general hospital shall be designated as the provider for one of the service areas. Services shall be provided through participants' primary acute care facilities.
- 2. The plan and subsequent amendments to it shall fund a defined range of health care services for both indigent persons and the medically poor, including primary care, preventive care, hospital emergency room care, and hospital care necessary to stabilize the patient. For the purposes of this section, "stabilization" means stabilization as defined in s. 397.311(44). Where consistent with these objectives, the plan may include services rendered by physicians, clinics, community hospitals, and alternative delivery sites, as well as at least one regional referral hospital per service area. The plan shall provide that agreements negotiated between the governing board, agency, or authority and providers shall recognize hospitals

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

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- of which is budgeting resources for the retention of charity care, as that term is defined in the rules of the Agency for Health Care Administration. The plan shall also include innovative health care programs that provide cost-effective alternatives to traditional methods of service and delivery funding.
- 3. The plan's benefits shall be made available to all county residents currently eligible to receive health care services as indigents or medically poor as defined in paragraph (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.
- 5. At the end of each fiscal year, the governing board, agency, or authority shall prepare an audit that reviews the budget of the plan, delivery of services, and quality of services, and makes recommendations to increase the plan's efficiency. The audit shall take into account participant hospital satisfaction with the plan and assess the amount of poststabilization patient transfers requested, and accepted or 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

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751 combined rate of 1 percent.

- (6) SCHOOL CAPITAL OUTLAY SURTAX.-
- (a) The school board in each county may levy, pursuant to a resolution approved by a four-fifths vote of the school board and 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, a discretionary sales 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.
- 2. Notwithstanding subparagraph 1., the governing body of 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.

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- (b) Upon the adoption of the ordinance, the levy of the surtax must be placed on the ballot by the governing authority 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.
 - (9) PENSION LIABILITY SURTAX.—
- (a) The governing body of a county may levy a pension liability surtax to fund an underfunded defined benefit retirement plan or system, pursuant to an ordinance conditioned to take effect upon approval by a majority vote of the electors of the county, as set forth in subsection (10), voting in a referendum, at a rate that may not exceed 0.5 percent. The county may not impose a pension liability surtax unless the underfunded defined benefit retirement plan or system is below 80 percent of actuarial funding at the time the ordinance or referendum is passed. The most recent actuarial report submitted to the Department of Management Services pursuant to s. 112.63 must be used to establish the level of actuarial funding for purposes of determining eligibility to impose the surtax. The governing body of a county may only impose the surtax if:
- 1. An employee, including a police officer or firefighter, who enters employment on or after the date when the local

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government certifies that the defined benefit retirement plan or system formerly available to such an employee has been closed may not enroll in a defined benefit retirement plan or system that will receive surtax proceeds.

- The local government and the collective bargaining representative for the members of the underfunded defined benefit retirement plan or system or, if there is no representative, a majority of the members of the plan or system, mutually consent to requiring each member to make an employee retirement contribution of at least 10 percent of each member's salary for each pay period beginning with the first pay period after the plan or system is closed.
- 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.
- 4. The county currently levies a local government infrastructure surtax pursuant to subsection (2) which is scheduled to terminate and is not subject to renewal.
- The pension liability surtax does not take effect until the local government infrastructure surtax described in subparagraph 4. is terminated.
- (10) DATES FOR REFERENDA. A referendum to adopt or amend a local government discretionary sales surtax under this section shall be held only at a general election, as defined in s.

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826 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question. 827 828 Section 9. Part IX of chapter 218, Florida Statutes, consisting of sections 218.90, 218.901, 218.905, 218.91, and 829 830 218.92, is created to read: 831 PART IX 832 LOCAL GOVERNMENT FISCAL RESPONSIBILITY ACT 833 218.90 Short title.—This part may be cited as the "Local 834 Government Fiscal Responsibility Act." 835 218.901 Purpose.-The purpose of this part is to promote 836 the fiscal responsibility of local governments in using public funds by providing additional conditions under which local 837 838 governments may increase taxes, enact new taxes, extend expiring 839 taxes, or issue new tax-supported debt. 840 218.905 Definitions.—As used in this part, the following 841 words or terms shall have the following meanings: 842 "Debt" means bonds, loans, promissory notes, lease-(1)purchase agreements, certificates of participation, installment 843 844 sales, leases, or any other financing mechanism or financial 845 arrangement, whether or not a debt for legal purposes, for 846 financing or refinancing the acquisition, construction, 847 improvement, or purchase of capital outlay projects. 848 (2) "Tax-supported debt" means debt secured in whole or in 849 part by state or local tax levies, whether such security is 850 direct or indirect, explicit or implicit, including, but not

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851	limited to, debt for which annual appropriations pledged for
852	payment are from government fund types receiving tax revenues or
853	shared revenues from state tax sources. The term does not
854	include debt that is secured solely by the revenues generated by
855	the project that is financed with the debt.
856	218.91 Local Option Tax Limitation
857	(1) Notwithstanding any other provision of law, a
858	municipality or county that has levied a millage in any of the
859	previous 3 years, other than a millage as authorized in
860	subsection (2), in excess of the rolled-back rate, as defined in
861	s. 200.065(1), may not enact, extend, or increase any tax
862	otherwise authorized under:
863	(a) Section 125.0104, relating to local option tourist
864	development taxes;
865	(b) Section 125.0108, relating to tourist impact tax;
866	(c) Sections 125.0167 and 201.031, relating to
867	discretionary surtaxes on documents;
868	(d) Sections 166.231-166.235, relating to public service
869	taxes;
870	(e) Section 166.271, relating to municipal parking
871	facility space surcharges;
872	(f) Section 202.19, relating to communications services
873	taxes;
874	(g) Chapter 205, relating to local business taxes;
875	(h) Chapter 206, relating to motor fuel and diesel fuel
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876	taxes;
877	(i) Section 212.0305, relating to convention development
878	taxes;
879	(j) Section 212.0306, relating to local option food and
880	beverage taxes; and
881	(k) Section 212.055, relating to local option sales taxes.
882	(2) This section does not apply to any millage approved by
883	a vote of the electors pursuant to s. 9(b), Art. VII or s. 12,
884	Art. VII of the State Constitution.
885	218.92 Voter approval of tax-supported debt
886	(1) Notwithstanding any other provision of law, a county,
887	municipality, dependent special district, municipal service
888	taxing unit, independent special district, or school district
889	must receive voter approval, by referendum, of 60 percent of the
890	voters voting on the ballot question for passage, for the
891	issuance of any new tax-supported debt with a term of more than
892	5 years.
893	(2) Except as provided in subsection (3), a referendum
894	under this section shall be held only at a general election, as
895	defined in s. 97.021.
896	(3) In order to provide funding related to an emergency as
897	defined in s. 252.34, the governing board of a county,
898	municipality, dependent special district, municipal service
899	taxing unit, independent special district, or school district
900	may seek voter approval pursuant to subsection (1) at an

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901	election other than a general election by adopting a resolution
902	by a four-fifths vote of the membership of such board that:
903	(a) Declares that such an emergency exists;
904	(b) Declares that issuance of new tax-supported debt prior
905	to the next general election is necessary as a direct result of
906	the emergency;
907	(c) Sets forth a plan for the use of the tax-supported
908	debt proceeds. The proceeds of new tax-supported debt issued
909	pursuant to this subsection may only be used for purposes
910	directly related to or as a consequence of the emergency.
911	(4) This section does not apply to the refinancing or
912	refunding of debt that does not extend the term or increase the
913	outstanding principle amount of the original debt.
914	Section 10. Paragraph (a) of subsection (4) of section
915	336.021, Florida Statutes, is amended to read:
916	336.021 County transportation system; levy of ninth-cent
917	fuel tax on motor fuel and diesel fuel
918	(4)(a) 1 . A certified copy of the ordinance proposing to
919	levy the tax pursuant to referendum shall be furnished by the
920	county to the department within 10 days after approval of such
921	ordinance.
922	2. The referendum shall be held only at a general election,
923	as defined in s. 97.021, and requires the approval of 60 percent
924	of the voters voting on the ballot question for passage of the

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question.

3. Furthermore, The county levying the tax pursuant to referendum shall notify the department within 10 days after the passage of the referendum of such passage and of the time period during which the tax will be levied. The failure to furnish the certified copy will not invalidate the passage of the ordinance.

Section 11. Paragraph (b) of subsection (1) and paragraph (b) of subsection (3) of section 336.025, Florida Statutes, are amended to read:

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

(1)

- (b) In addition to other taxes allowed by law, there may be levied as provided in s. 206.41(1)(e) a 1-cent, 2-cent, 3-cent, 4-cent, or 5-cent local option fuel tax upon every gallon of motor fuel sold in a county and taxed under the provisions of part I of chapter 206. The tax shall be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body of the county or by referendum. A referendum under this subsection shall be held only at a general election, as defined in s. 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question.
- 1. All impositions and rate changes of the tax shall be levied before October 1, to be effective January 1 of the following year. However, levies of the tax which were in effect

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on July 1, 2002, and which expire on August 31 of any year may be reimposed at the current authorized rate effective September 1 of the year of expiration.

The county may, prior to levy of the tax, establish by 2. interlocal agreement with one or more municipalities located therein, representing a majority of the population of the incorporated area within the county, a distribution formula for dividing the entire proceeds of the tax among county government and all eligible municipalities within the county. If no interlocal agreement is adopted before the effective date of the tax, tax revenues shall be distributed pursuant to the provisions of subsection (4). If no interlocal agreement exists, a new interlocal agreement may be established prior to June 1 of any year pursuant to this subparagraph. However, any interlocal agreement agreed to under this subparagraph after the initial levy of the tax or change in the tax rate authorized in this section shall under no circumstances materially or adversely affect the rights of holders of outstanding bonds which are backed by taxes authorized by this paragraph, and the amounts distributed to the county government and each municipality shall not be reduced below the amount necessary for the payment of principal and interest and reserves for principal and interest as required under the covenants of any bond resolution outstanding on the date of establishment of the new interlocal agreement.

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3. County and municipal governments shall use moneys received pursuant to this paragraph for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan or for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. For purposes of this paragraph, expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

- (3) The tax authorized pursuant to paragraph (1)(a) shall be levied using either of the following procedures:
- (b) If no interlocal agreement or resolution is adopted pursuant to subparagraph (a)1. or subparagraph (a)2., municipalities representing more than 50 percent of the county population may, prior to June 20, adopt uniform resolutions approving the local option tax, establishing the duration of the levy and the rate authorized in paragraph (1)(a), and setting the date for a countywide referendum on whether to levy the tax provided that the county shall bear the costs thereof. A referendum under this subsection shall be held only at a general

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election, as defined in s. 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question. shall be held in accordance with the provisions of such resolution and applicable state law, provided that the county shall bear the costs thereof. The tax shall be levied and collected countywide on January 1 following 30 days after voter approval.

Section 12. Subsections (1), (2), and (3) of section 1011.73, Florida Statutes, are amended to read:

1011.73 District millage elections.-

- (1) MILLAGE AUTHORIZED NOT TO EXCEED 2 YEARS.—The district school board, pursuant to resolution adopted at a regular meeting, shall direct the county commissioners to call an election at which the electors within the school districts may approve an ad valorem tax millage as authorized in s. 9, Art. VII of the State Constitution. Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 2 years or until changed by another millage election, whichever is the earlier. In the event any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.
- (2) MILLAGE AUTHORIZED NOT TO EXCEED 4 YEARS.—The district school board, pursuant to resolution adopted at a regular

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meeting, shall direct the county commissioners to call an election at which the electors within the school district may approve an ad valorem tax millage as authorized under s. 1011.71(9). Such election may be held at any time, except that not more than one such election shall be held during any 12-month period. Any millage so authorized shall be levied for a period not in excess of 4 years or until changed by another millage election, whichever is earlier. If any such election is invalidated by a court of competent jurisdiction, such invalidated election shall be considered not to have been held.

elections shall be held and conducted in the manner prescribed by law for holding general elections, except as provided in this chapter. A referendum under this part shall be held only at a general election, as defined in s. 97.021, and requires the approval of 60 percent of the voters voting on the ballot question for passage of the question.

Section 13. This act shall take effect October 1, 2018.

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