



The Florida Senate

Interim Project Report 2005-208

November 2004

Committee on Government Efficiency Appropriations

Senator Jeffrey H. "Jeff" Atwater, Chair

COUNTY CONTRIBUTIONS TO PUBLIC GENERAL HOSPITALS,

s. 212.055(5)(D)(E); (7), F.S.

SUMMARY

During the 2000 Regular Session, a number of bills were amended onto House Bill 509. The amended bill passed the Legislature and, upon approval by the Governor, became ch. 2000-312, Laws of Florida. One of the bills amended into HB 509, HB 71, relating to the county public hospital surtax, contained a repealer section that, once amended into HB 509, was not limited in its scope. The repealer section states that "[t]he provisions of this act shall be reviewed by the Legislature prior to October 1, 2005, and shall be repealed on that date unless otherwise reenacted by the Legislature." This repealer section creates the current situation where a number of provisions of Florida law will be repealed in 2005 unless reenacted by the Legislature.

Section 212.055(5), F.S., which authorizes counties to levy the County Public Hospital Surtax, was amended by s. 10 of ch. 2000-312, Laws of Florida, and is set to repeal on October 1, 2005, unless otherwise reenacted by the Legislature.

Section 212.055(7), F.S., which authorizes the Voter-Approved Indigent Care Surtax, was created by s. 16 of ch. 2000-312, Laws of Florida, and is set to repeal on October 1, 2005, unless otherwise reenacted by the Legislature.

BACKGROUND

Section 212.055, F.S., authorizes counties to impose seven local discretionary sales surtaxes (taxes) on all transactions occurring in the county subject to the state tax imposed on sales, use, services, rental, and admissions. The sales amount is not subject to the tax if the property or service is delivered within a county that does not impose a surtax. In addition, the tax is not applied to amounts above \$5,000 for any item of tangible personal property or to long distance telephone

service. This \$5,000 cap does not apply to the sale of any other service. The Department of Revenue has the responsibility to administer, collect, and enforce all sales taxes. Collections received by the department are returned monthly to the county imposing the tax. The tax rates, duration levied, method of imposition, and proceed uses are individually specified in s. 212.055, F.S. The maximum combined rate for the Local Government Infrastructure Surtax, the Small County Surtax, the Indigent Care and Trauma Center Surtax, and the County Public Hospital Surtax, is 1 percent. In counties with a publicly supported medical school levying the Voter-Approved Indigent Care Surtax, the combined rate is 1.5 percent. The maximum combined rate for counties authorized to levy the Charter County Transit System Surtax is 2.5 percent. The School Capital Outlay Surtax is capped at 0.5 percent, and is not included in these tax rate caps.

Indigent Care and Trauma Center Surtax

Under s. 212.055(4), F.S., the governing body in each county, the government of which is not consolidated with that of one or more municipalities, which has a population of at least 800,000 residents, and which is not authorized to levy a county public hospital surtax under subsection (5) of s. 212.055, F.S., may levy a discretionary sales surtax at a rate not to exceed 0.5 percent. The surtax may be levied pursuant to the passage of an ordinance either approved by an extraordinary vote of the county commission or by referendum.

The proceeds of the surtax must fund the provision of a broad range of health care services for both indigent persons and the medically poor who are residents of the county, including primary care and preventive care as well as hospital care established under a plan. The plan must also address services to be provided by the Level I trauma center.

The Indigent Care and Trauma Center Surtax was amended by s. 13 of ch. 2000-312, Laws of Florida, and was set to repeal October 1, 2005. Chapter 2003-77, Laws of Florida, removed the October 1, 2005 repeal date and reenacted the Indigent Care and Trauma Center Surtax.

Broward, Hillsborough, Palm Beach and Pinellas counties are the only counties eligible to impose the Indigent Care and Trauma Center Surtax, with Hillsborough being the only county that actually imposes the surtax.

County Public Hospital Surtax

The Florida Legislature enacted ch. 91-81, Laws of Florida, authorizing Miami-Dade County¹, to levy a 0.5 percent surtax on taxable sales to fund the county public general hospital. The surtax required Miami-Dade County to provide a maintenance of effort in which the county must contribute each year 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. The voters of Miami-Dade County approved the 0.5 percent surtax on September 3, 1991, to go into effect January 1, 1992. The referendum specified that the surtax would be used to improve health care services at Jackson Memorial Hospital such as emergency room treatment/trauma care for life threatening injuries; critical care for infants and children; obstetric and gynecological services; treating cancer and heart disease; and treating severe burns, spinal cord injuries, and Alzheimer's disease. In 1991, when the referendum passed, Jackson Memorial Hospital was facing serious financial challenges and was operating at a loss.² The surtax has allowed Miami-Dade County to fund Jackson Memorial Hospital which, since 1991, has evolved into a health care system, consisting of 12 primary care centers, two long-term care facilities, one community hospital located in south Dade, correctional

¹ Pursuant to s. 212.055(5), F.S., any county defined in s. 125.011(1), F.S., is authorized to levy the County Public Hospital Surtax. Section 125.011(1) defines "county" to mean any county operating under a home rule charter adopted pursuant to ss. 10, 11, and 24, Art. VIII of the Constitution of 1885, as preserved by Art. VIII, s. 6(e) of the Constitution of 1968, which county, by resolution of its board of county commissioners, elects to exercise the powers herein conferred.

² Miami-Dade Public Health Trust which is the governing body that oversees Jackson Health system.

health services, mobile health vans, disease management programs, AIDS programs, and a health plan. Jackson Memorial Hospital continues to provide a significant portion of health care services to indigent persons located in Miami-Dade County.

On May 5, 2000, the Florida Legislature enacted s. 10 of ch. 2000-312, Laws of Florida, to amend s. 212.055(5), F.S., (2000 Surtax Amendment) to require Miami-Dade County, as a condition of levying the half-cent county public hospital surtax, to reallocate 25 percent of the funds which the county must budget for the operation, maintenance, and administration of the county public general hospital (Jackson Memorial Hospital) to a separate governing board, agency, or authority to be used solely for the purpose of funding the plan for indigent health care services. The law provided that in the first year of the plan, a total of \$10 million would be remitted to the governing board and \$15 million in the second year of the plan. The law also provided for the creation of the governing board, and for the adoption of a health care plan to distribute funds and specify the types of services to be provided.

Subsection (5) of s. 212.055, F.S., County Public Hospital Surtax, as amended by s. 10 of ch. 2000-312, Laws of Florida, is subject to repeal October 1, 2005, pursuant to s. 11, ch. 2000-312, Laws of Florida, unless reenacted by the Legislature.

Voter-Approved Indigent Care Surtax

Section 16 of ch. 2000-312, Laws of Florida, created s. 212.055(7), F.S., to authorize counties with less than 800,000 residents to impose the Voter-Approved Indigent Care Surtax. The rate of the levy is capped at 0.5 percent or 1 percent if a publicly supported medical school is located in the county. Counties levying the tax must develop a plan, by ordinance, for providing health care services to "qualified" indigent or medically poor residents.

Tax proceeds must be used to fund health care services for indigent and medically poor persons, including, but not limited to, primary care, preventive care, and hospital care. Indigent persons are defined as persons certified as indigent by the authorizing county. Persons defined as medically poor are those who:

- have 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;

- are not eligible for any other state or federal program or have medical needs that are not covered by any such program; or
- have insufficient third-party insurance coverage.

Persons participating in innovative, cost-effective programs approved by the authorizing county are also included as “qualified” residents.

The Department of Revenue is required to collect and remit the tax proceeds to the Clerk of Court, who must deposit the funds in an Indigent Health Care Trust Fund, invest the deposits as prescribed in general law, and disburse the funds to qualified providers of health care services.

The maximum rate for any combination of the Infrastructure Surtax, the Small County Surtax, and the Voter-Approved Indigent Care Surtax, is 1 percent, or 1.5 percent in counties with a publicly supported medical school. Sixty-one counties are authorized to levy the Voter-Approved Indigent Care Surtax.

Section 212.055(7), F.S., authorizing the Voter-Approved Indigent Care Surtax was created by s. 16 of ch. 2000-312, Laws of Florida, and is subject to repeal October 1, 2005, pursuant to s. 11, ch. 2000-312, Laws of Florida, unless reenacted by the Legislature.

METHODOLOGY

Committee staff researched the legislative history of s. 212.055(5), F.S., reviewed pertinent documents relating to the County Public Hospital Surtax, obtained surtax information from Miami-Dade County and Jackson Memorial Hospital personnel, and contacted interested stakeholders. Committee staff researched the legislative history of s. 212.055(7), F.S. The Department of Revenue was contacted in order to obtain the list of counties that have levied the Voter-Approved Indigent Care Surtax or have adopted an ordinance to place the surtax on the November 2, 2004 ballot. The counties of Polk, Alachua, and Escambia were contacted to obtain their feedback on continuation of the surcharge.

FINDINGS

County Public Hospital Surtax

On September 19, 2000, under its home rule charter, the Miami-Dade County Commission abolished the governing board created by the 2000 Surtax

Amendment. The Miami-Dade County Commission adopted Ordinance 2000-111 to state that the county commission would not comply with the 2000 Surtax Amendment because it was an unconstitutional special or general law applicable only to Miami-Dade County. Several private hospitals filed a legal action seeking declaratory relief to compel the county to comply with the 2000 Surtax Amendment. The trial court granted summary judgment in favor of Miami-Dade County and found that the 2000 Surtax Amendment was “invalid, unconstitutional, and unenforceable because it was a special act which impermissibly applies only to Miami-Dade County.”³ The trial court ordered, in the alternative, that under its home rule authority Miami-Dade County may abolish any authority, board, or other governmental unit whose jurisdiction lies wholly within Miami-Dade.

On appeal, the Third District Court of Appeal rejected arguments made by the private hospitals that the trial court erred in finding the 2000 Surtax Amendment an unconstitutional law.⁴ The hospitals argued that if the court found the 2000 Surtax Amendment is an unconstitutional special law, that provisions regarding a nominating committee be saved by severance from the remaining provisions. The 2000 Surtax Amendment created a nominating committee made up of members appointed by various organizations located within Miami-Dade County or South Florida, and the Mayor of Miami-Dade County. In *Homestead*, the Third District Court of Appeal held that provisions of the 2000 Surtax Amendment regarding the nominating committee could not be saved by severing the provision from the remaining provisions of the 2000 Surtax Amendment which had been found to be unconstitutional and unenforceable.

The Public Health Trust of Miami-Dade County was created in 1973 by the Miami-Dade County Board of County Commissioners as an independent governing body for Jackson Memorial Hospital (Jackson). The county’s maintenance of effort funding was originally spent on direct hospital and outpatient services when enacted in 1991, but since that time maintenance of effort dollars have been spent on services such as corrections health care, and nursing home care. Jackson has traditionally been the provider of health care to indigent persons in Miami-Dade County.

The funding of indigent health care continues to be a

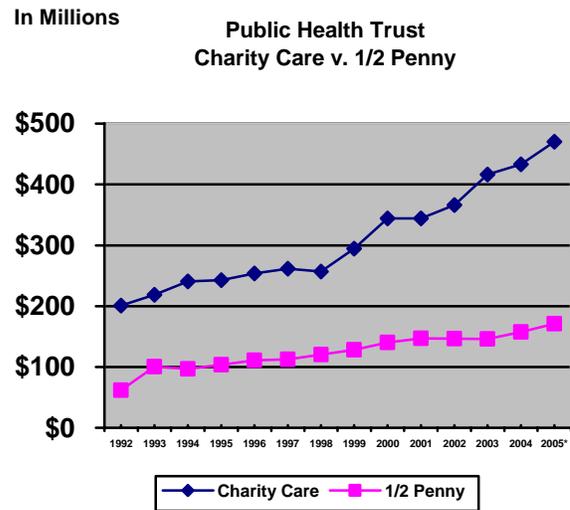
³ See *Homestead Hospital v. Miami-Dade County*, 829 So.2d 259 at 262 (3rd DCA) 2002.

⁴ *Id.*

significant issue facing Miami-Dade County despite the funding available through the surtax. A recent Rand publication notes that the portion of uninsured in Miami-Dade is relatively high when compared to national averages and other areas of Florida.⁵ The Public Health Trust commissioned a study of the uninsured in Miami-Dade County in February 2003, which found that the overall rate of uninsured in Miami-Dade County increased by approximately 10 percent, to over 0.5 million. The 2003 study found that one-fourth of full-time employees in Miami-Dade County are uninsured and that residents of the county who are born outside of the United States are three times more likely to be uninsured. Jackson officials have indicated that charity care costs have doubled for the hospital since 1995, while other Miami-Dade County hospitals provide far less than the state’s average of 7 percent.

The allocation of surtax maintenance of effort dollars to fund Jackson remains a controversial local issue in Miami-Dade County. Jackson will have received \$269 million in county funding (surtax and property taxes combined) during the county’s fiscal year which ends September 30, 2004, but estimates that its costs for indigent care will have exceeded \$400 million.⁶ Since 2000, the level of charity care Jackson has provided to the community has increased from \$344 million to \$416 million during fiscal year 2003-2004. According to the President of Jackson, the financial shortfalls it faces are due, in part, to an increase in costs attributed to charity care which have far surpassed surtax collections, as shown in Graph 1.⁷

Graph 1



Source: Jackson Memorial Hospital

Since 1992, the Miami-Dade County Commission has shifted the financial responsibility of various programs to Jackson, including the county Medicaid liability, nursing homes support, primary care support and expansion, corrections health services, air rescue service, and matching funds for the Florida Healthy Kids program, which in 2003 totaled \$93.5 million. Jackson spent \$84.2 million in program or services over the amount it received from the surtax in 2003.⁸ For the period, 1992 to 2003, Table 1 outlines the total surtax dollars available to the hospital annually and the use of the funding each year by Jackson. Table 2 provides a summary of county mandated programs initiated since passage of the surtax.

Table 1
Jackson Health System
Analysis of Surtax Initiatives & Uses
Fiscal Years 1992-2003
(Millions)

	1992	1993
Surtax Collections	\$ 61.6	\$ 100.5
Use of Surtax Proceeds		
Emergency Room	25.5	31.0
Trauma Care	0.5	17.3
Critical Care/Infants/children	12.2	17.0
OB/GYN Services	12.5	15.2
Cancer & Heart Disease	15.8	22.0
Spinal Cord Injuries	7.1	6.9
Total	73.7	109.4
Surtax Deficit	(12.1)	(8.9)

⁵Catherine Jackson, et al., Rand Publication: “Hospital Care for the Uninsured in Miami-Dade County: Hospital Finance and Patient Travel Patterns,” 2002.

⁶“Jackson Asks For Rescue By County,” The Miami Herald, August 30, 2004.

⁷ Source: Jackson Health System

⁸*Id.*

**Table 1
(Continued)**

	1994	1995
Surtax Collections	\$ 97.0	\$ 103.9
Use of Surtax Proceeds		
Emergency Room	31.8	27.4
Trauma Care	18.8	15.9
Critical Care/Infants/children	19.7	20.8
OBGYN Services	14.9	29.3
Cancer & Heart Disease	22.2	22.2
Spinal Cord Injuries	6.2	9.8
Total	113.6	125.4
Surtax Deficit	(16.6)	(21.5)

	1996	1997
Surtax Collections	\$ 111.0	\$ 112.8
Use of Surtax Proceeds		
Emergency Room	29.6	30.5
Trauma Care	18.3	25.1
Critical Care/Infants/children	20.7	21.4
OBGYN Services	28.1	24.4
Cancer & Heart Disease	24.2	27.6
Spinal Cord Injuries	10.1	8.7
Total	131.0	137.7
Surtax Deficit	(20.0)	(24.9)

	1998	1999
Surtax Collections	\$ 120.6	\$ 128.5
Use of Surtax Proceeds		
Emergency Room	33.4	36.7
Trauma Care	26.0	27.4
Critical Care/Infants/children	22.9	24.1
OBGYN Services	35.6	36.8
Cancer & Heart Disease	28.8	28.9
Spinal Cord Injuries	10.0	9.6
Total	156.7	163.5
Surtax Deficit	(36.1)	(35.0)

	2000	2001
Surtax Collections	\$ 140.3	\$ 147.3
Use of Surtax Proceeds		
Emergency Room	37.8	41.2
Trauma Care	28.4	30.1
Critical Care/Infants/children	25.0	27.1
OBGYN Services	38.2	46.8
Cancer & Heart Disease	28.9	35.2
Spinal Cord Injuries	9.2	10.7
Total	167.5	191.2
Surtax Deficit	(27.2)	(43.9)

**Table 1
(Continued)**

	2002	2003
Surtax Collections	\$ 146.5	\$ 146.3
Use of Surtax Proceeds		
Emergency Room	48.4	52.6
Trauma Care	33.4	46.1
Critical Care/Infants/children	30.4	34.2
OBGYN Services	46.5	50.1
Cancer & Heart Disease	37.0	34.7
Spinal Cord Injuries	11.2	12.8
Total	206.9	230.5
Surtax Deficit	(60.4)	(84.2)

Source: Jackson Memorial Hospital

**Table 2
Jackson Health System
Summary of County Mandated Programs
Initiated Since Passage of the Surtax
Fiscal Years 1992-2003
(In Millions)**

	1992	1993
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	15.0	15.6
One-time Reduction of Funding	-	-
County Medicaid Liability	-	-
Nursing Homes Support	6.9	10.9
Primary Care Support	0.7	0.5
Primary Care Expansion	-	0.1
Corrections Health Services	0.7	0.3
Community-based Organ.	-	-
Other County Directed Costs	-	-
Air Rescue Helicopter/Defrib.	-	-
FL Healthy Kids Matching Funds	-	-
Total Other	23.3	27.4

	1994	1995
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	15.4	16.2
One-time Reduction of Funding	-	-
County Medicaid Liability	-	-
Nursing Homes Support	9.0	9.4
Primary Care Support	1.0	0.7
Primary Care Expansion	1.1	1.8
Corrections Health Services	1.2	0.6
Community-based Organ.	-	-
Other County Directed Costs	-	-
Air Rescue Helicopter/Defrib.	-	-
FL Healthy Kids Matching Funds	-	-
Total Other	27.7	28.7

Table 2
(Continued)

	1996	1997
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	16.2	15.0
One-time Reduction of Funding	-	-
County Medicaid Liability	-	-
Nursing Homes Support	8.5	8.9
Primary Care Support	0.9	1.0
Primary Care Expansion	6.2	6.4
Corrections Health Services	0.5	0.7
Community-based Organ.	-	-
Other County Directed Costs	-	-
Air Rescue Helicopter/Defrib.	-	-
FL Healthy Kids Matching Funds	-	0.3
Total Other	32.3	32.3
	1998	1999
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	16.6	17.8
One-time Reduction of Funding	10.0	-
County Medicaid Liability	17.0	30.0
Nursing Homes Support	9.7	10.2
Primary Care Support	6.0	6.0
Primary Care Expansion	8.4	9.2
Corrections Health Services	0.9	0.8
Community-based Organ.	1.3	1.3
Other County Directed Costs	-	-
Air Rescue Helicopter/Defrib.	-	3.6
FL Healthy Kids Matching Funds	0.4	0.9
Total Other	70.3	79.7
	2000	2001
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	8.7	9.1
One-time Reduction of Funding	-	-
County Medicaid Liability	30.0	30.0
Nursing Homes Support	11.3	11.3
Primary Care Support	9.1	9.1
Primary Care Expansion	12.8	10.4
Corrections Health Services	12.7	11.5
Community-based Organ.	1.5	1.5
Other County Directed Costs	2.5	2.5
Air Rescue Helicopter/Defrib.	7.3	0.9
FL Healthy Kids Matching Funds	1.6	1.6
Total Other	97.5	87.9

Table 2
(Continued)

	2002	2003
County Mandated Programs Since Passage of Surtax		
20% Reduct. of Maint. of Effort	-	-
One-time Reduction of Funding	-	-
County Medicaid Liability	30.0	30.0
Nursing Homes Support	13.7	12.7
Primary Care Support	9.1	9.1
Primary Care Expansion	18.9	20.5
Corrections Health Services	13.5	13.6
Community-based Organ.	1.5	1.5
Other County Directed Costs	2.5	2.5
Air Rescue Helicopter/Defrib.	0.9	0.9
FL Healthy Kids Matching Funds	0.1	2.7
Total Other	90.2	93.5

Source: Jackson Memorial Hospital

Private hospitals in Miami-Dade County also have indicated that they are providing an increasing share of unfunded indigent health care.⁹ Since 1993, other hospitals which provide indigent care in Miami-Dade County have argued for a share of surtax funding to offset their costs for providing care to indigents. Such hospitals have also argued that the provision of indigent care by a larger group of health care providers would be more cost-effective than limiting it to Jackson and would allow indigents to receive care in their local communities within the county.¹⁰ Baptist Health System, a not-for-profit health care organization, which operates several hospitals in Miami-Dade County has indicated that it will have provided more than \$85 million in charity care in 2004 in Miami-Dade County.¹¹

Jackson officials noted that the surtax makes up about 10 percent of its annual operating budget and is used to maximize federal funding which generates over \$54 million in special Medicaid payments to nine community hospitals located in Miami-Dade County. (See Table 3). Jackson officials argue that surtax funding is critical to its mission as a safety net for providing indigent care in Miami-Dade County. In September 2004, the county commission agreed to provide Jackson a one-time \$76 million bailout, as well as \$2.7 million in matching funds for children enrolled in Florida's KidCare program¹²

⁹ "Jackson Asks For Rescue By County," The Miami Herald, August 30, 2004.

¹⁰ Catherine Jackson, et al., Rand Publication: "Hospital Care for the Uninsured in Miami-Dade County: Hospital Finance and Patient Travel Patterns," 2002.

¹¹ Baptist Health South Florida Corporate Office

¹² Source: Jackson Health System

Table 3
Miami-Dade Hospitals’ Benefiting From
Jackson’s Intergovernmental Transfers

Westchester General Hospital	\$ 2,016,115
Miami Children’s Hospital	18,089,364
Homestead Hospital	506,384
Cedars Medical Center	3,440,051
North Shore Medical Center	5,489,792
Hialeah Hospital	3,301,262
Palmetto General Hospital	4,592,743
Parkway Regional Medical Center	2,243,511
Mt. Sinai Medical Center	14,790,198
Total Support	\$54,469,420

Source: Jackson Memorial Hospital

The hospitals listed in Table 3 receive payments from the Upper Payment Limit/Disproportionate Share Program without obligation for providing local matching dollars. Jackson’s matching dollars enable these hospitals to receive these payments. Only hospitals with a combined Medicaid/Charity care rate of 11 percent or higher qualify for this funding.

Since imposition of the County Public Hospital Surtax in 1992, Jackson has developed a comprehensive health care system for the medically needy in Miami-Dade County. Surtax revenues are essential for Jackson to continue to provide such health care services

Paragraphs (d) and (e) of subsection (5) of s. 212.055, F.S., as amended by s. 10 of ch. 2000-312, Laws of Florida, requiring Miami-Dade County to share 25 percent of surtax revenues with a separate, newly created governing board, were declared invalid, unconstitutional, and unenforceable as a special act relating to Miami-Dade County. As such, the 2000 Surtax Amendment can be repealed. In order to repeal the 2000 Surtax Amendment, all of s. 212.055(5), F.S., which created the County Public Hospital Surtax, would need to be republished in order to “stike-through” the 2000 Surtax Amendment language. Personnel from Miami-Dade County and Jackson have expressed concern at republishing the entire section of statute creating the surtax. They do not want to open up the surtax to possible amendments. Since the 2000 Surtax Amendment is invalid, leaving it in the statute would not result in any statutory problems. The alternative is to abrogate the repeal of s. 11 of ch. 2000-312, Laws of Florida, which provides for the repeal of s. 10 of ch. 2000-312, Laws of Florida.

Voter-Approved Indigent Care Surtax

To date, only Polk County and Alachua County have adopted the Voter-Approved Indigent Care Surtax. On March 9, 2004, Polk County voters passed a 0.5 percent surtax by a vote of 62 to 38 percent. The surtax goes into effect January 1, 2005. Surtax revenues will provide additional funding for health care for the poor, including an emphasis on preventative health care for the working poor, funding children’s dental health care, adult health care education, increasing preventative measures for teenage pregnancy and expanded mental health programs for teens. The county plans to broaden eligibility for the plan to include people at or below 150 percent of the federal poverty level.¹³ In addition to the 0.5 percent indigent care surtax, Polk County imposes a 0.5 percent School Capital Outlay Surtax. The Polk County Commission wants the authorization for the Voted-Indigent Care Surtax to be continued.

Alachua County voters approved the levy of a 0.25 percent Voter-Approved Indigent Care Surtax on the primary ballot held August 31, 2004, by a vote of 50.11 to 49.89 percent. The surtax will be in effect January 1, 2005, through December 31, 2011. The surtax proceeds will only be used to provide a broad range of health care services to indigent and medically poor Alachua County residents by creating a Community Health Program Offering Innovative Care and Health Education Services (CHOICES). Alachua County does not levy any other local option sales surtaxes. The Alachua County Commission wants the authorization for the Voter-Approved Indigent Care Surtax to be continued.

On November 2, 2004, Escambia County voters defeated an ordinance that would have imposed a 0.5 percent Indigent Care Surtax.

RECOMMENDATIONS

It is the recommendation of this report to abrogate the repeal of ss. 10 and 16 of ch. 2000-312, Laws of Florida. Legislation should be drafted to repeal s. 11 of ch. 2000-312, Laws of Florida, which provides for the repeal of ss. 10 and 16 of ch. 2000-312, Laws of Florida.

¹³ “Approval of Tax Just Beginning,” The Polk County Ledger, March 11, 2004.