

**PROPOSED**

## ORDINANCE NO. 2021-

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, CREATING THE BROWARD COUNTY PREVENTIVE HEALTH CARE PROGRAM ORDINANCE; CREATING ARTICLE VII OF CHAPTER 31½ OF THE BROWARD COUNTY CODE OF ORDINANCES ("CODE") FOR THE PURPOSE OF LEVYING, SUBJECT TO APPROVAL BY REFERENDUM, A HALF-PERCENT (.5%) HEALTH CARE SURTAX FOR A PERIOD OF 12 YEARS; CREATING A SEGREGATED TRUST FUND INTO WHICH ALL HEALTH CARE SURTAX FUNDS WILL BE DEPOSITED; PROVIDING FOR THE USE OF THE HEALTH CARE SURTAX FUNDS IN ACCORDANCE WITH THE BROWARD COUNTY HEALTH CARE PLAN; AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE DATE.

(Sponsored by Commissioner Mark D. Bogen)

WHEREAS, heart disease is the leading cause of death for men, women, and people of most racial and ethnic groups in the United States, according to the Centers for Disease Control and Prevention ("CDC");

WHEREAS, the CDC calculates that one person dies every 36 seconds in the United States from cardiovascular disease, and that more than 600,000 people in the United States die from heart disease every year;

WHEREAS, the Florida Department of Health indicates that heart disease accounts for approximately two out of ten deaths in Florida, and that in 2019, the most recent year for which statistics are available, heart disease was the leading cause of death in Broward County, accounting for the deaths of 3,602 Broward County residents;

WHEREAS, heart disease and cardiovascular disease are treatable diseases, particularly when detected early, and the CDC estimates that 80% of cardiovascular disease is preventable;

1 WHEREAS, cancer is the second leading cause of death in Florida, accounting for  
2 3,391 deaths in Broward County in 2019, according to the Florida Department of Health,  
3 Bureau of Vital Statistics;

4 WHEREAS, according to the Florida Cancer Data System, the top five most  
5 frequently diagnosed cancers—lung, breast, prostate, colorectal, and melanoma—  
6 account for more than half of the cancer diagnoses in Florida;

7 WHEREAS, Broward County already funds primary health care services provided  
8 by the North and South Broward Hospital Districts, as well as a number of other significant  
9 programs such as mental health services, programs to reduce infant mortality in high-risk  
10 areas, reimbursement for emergency hospital services provided to indigent residents, and  
11 HIV/AIDS medical and support services;

12 WHEREAS, it is in the public interest of Broward County to further ensure that  
13 Broward residents, including residents who are indigent or medically poor, have access  
14 to primary care and preventive care to treat and prevent these leading causes of death  
15 and access to hospital care services when necessary;

16 WHEREAS, Broward County has retained a team of experts from the medical field  
17 and hospital industry to review the current health care needs of County residents,  
18 including residents who qualify as indigent or medically poor, and to assist in the  
19 preparation of the Broward County Health Care Plan (“Health Care Plan”);

20 WHEREAS, Section 212.055(4), Florida Statutes, provides for the levy of an  
21 Indigent Care and Trauma Center Surtax (“Health Care Surtax”) of up to one-half percent  
22 (.5%) by enactment of an ordinance by a majority of the members of the Broward County  
23 Board of County Commissioners (“Board”), subject to approval by a majority of the  
24 electors of Broward County voting in a referendum election on the Health Care Surtax;

1 WHEREAS, if the levy of the Health Care Surtax is approved by referendum at the  
2 General Election on November 8, 2022, the Health Care Surtax will be levied for a period  
3 of twelve (12) years, and the proceeds of the Health Care Surtax will be expended as  
4 authorized in Section 212.055(4), Florida Statutes, and in accordance with the Health  
5 Care Plan, as approved by the Board and as amended from time to time; and

6 WHEREAS, the public interest will be served by having the Health Care Plan,  
7 including the allocation of funds, reevaluated from time to time to ensure the Health Care  
8 Plan is meeting its objectives and to ensure the best and most efficient use of the Health  
9 Care Surtax proceeds,

10  
11 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF  
12 BROWARD COUNTY, FLORIDA:

13  
14 Section 1. Article VII of Chapter 31½ of the Broward County Code of  
15 Ordinances is hereby created to read as follows:

16 [Underlining omitted]

17 **ARTICLE VII. BROWARD COUNTY HEALTH CARE ORDINANCE**

18 **Sec. 31½-120. Short title.**

19 This article shall be known and may be cited as the "Broward County Health Care  
20 Ordinance."

21 **Sec. 31½-121. Levy of Health Care Surtax.**

22 Pursuant to Section 212.055(4), Florida Statutes, and subject to approval by a  
23 majority of the qualified electors of Broward County voting in a referendum at the General  
24 Election on November 8, 2022, there is hereby levied, commencing at 12:01 a.m. on

1 January 1, 2023, and expiring at 11:59 p.m. on December 31, 2034, a one-half of one  
2 percent (0.5%) Indigent Care and Trauma Center Surtax (“Health Care Surtax”) on all  
3 transactions taxable pursuant to Section 212.054(2), Florida Statutes, including the first  
4 five thousand dollars (\$5,000) of the sales amount of any items of tangible personal  
5 property, subject to certain exceptions as further provided by Florida law. The Health Care  
6 Surtax shall be administered, collected, enforced, and disbursed as provided in  
7 Chapter 212, Florida Statutes, as amended, and the Broward County Health Care Plan  
8 (including as amended, the “Health Care Plan”). The Health Care Plan was initially  
9 approved by the Broward County Board of County Commissioners (“Board”) at its meeting  
10 of [INSERT APPLICABLE DATE].

11 **Sec. 31½-122. Health Care Trust Fund.**

12 There is hereby created the Broward County Health Care Trust Fund (“Trust  
13 Fund”) into which all Health Care Surtax proceeds received by Broward County shall be  
14 deposited. Broward County is authorized to establish accounts and subaccounts within  
15 the Trust Fund as may be necessary or useful for administering the Health Care Surtax  
16 proceeds in compliance with all legal requirements. Broward County is authorized and  
17 directed to take such additional steps as necessary or useful under generally accepted  
18 governmental accounting principles to invest the funds consistent with applicable law,  
19 ensure that balances in the accounts and subaccounts at the end of each fiscal year carry  
20 forward to the subsequent fiscal year, and disburse the funds in accordance with the  
21 Health Care Plan. The designation and establishment of the Trust Fund, and the various  
22 accounts and subaccounts therein, shall be in keeping with generally accepted  
23 governmental accounting principles. Cash and investments required to be accounted for  
24 in the Trust Fund may not be comingled with any other funds.

1           **Sec. 31½-123. Use of Health Care Surtax proceeds.**

2           Health Care Surtax proceeds shall be collected, allocated, disbursed, and  
3 expended to fund, in whole or in part, the following in accordance with the Health Care  
4 Plan: (a) a broad range of health care services, including primary care, preventive care,  
5 and hospital care services, for Broward County residents qualified as indigent or certified  
6 as medically poor; (b) a Level I trauma center; and (c) innovative health care programs  
7 that provide cost-effective alternatives to traditional methods of service delivery and  
8 funding for qualified Broward County residents. On at least an annual basis, Broward  
9 County shall obtain a review of the Health Care Plan by one or more industry experts,  
10 who shall provide nonbinding recommendations for modifications to the Health Care Plan  
11 for consideration by the Board. From time to time, the Board may amend the Health Care  
12 Plan, and any such amendment shall be effective as of the date of adoption unless the  
13 amendment provides otherwise.

14           **Sec. 31½-124. Biennial Audit of Health Care Surtax Fund.**

15           Broward County shall retain an independent certified public accountant to perform  
16 and complete a biennial audit of all programs funded by the Health Care Surtax and of all  
17 Health Care Surtax proceeds received, maintained, and expended. The report shall be  
18 provided to the Board and to the chair of the Legislative Delegation of Broward County.  
19

20           Section 2.    The Board may amend, revise, or repeal this Health Care Ordinance  
21 in the manner provided by law. However, no repeal, amendment, or revision of the Health  
22 Care Ordinance, or reduction in the rate of the Health Care Surtax, may take effect if it  
23 would materially impair the contract rights of the owners of any bonds, notes, or other  
24

1 instruments of indebtedness payable in whole or in part, directly or indirectly, from the  
2 proceeds of the Health Care Surtax.

3  
4 Section 3. Severability.

5 If any portion of this Ordinance is determined by any court to be invalid, the invalid  
6 portion will be stricken, and such striking will not affect the validity of the remainder of this  
7 Ordinance. If any court determines that this Ordinance, in whole or in part, cannot be  
8 legally applied to any individual, group, entity, property, or circumstance, such  
9 determination will not affect the applicability of this Ordinance to any other individual,  
10 group, entity, property, or circumstance.

11  
12 Section 4. Inclusion in the Broward County Code of Ordinances.

13 It is the intention of the Board of County Commissioners that the provisions of this  
14 Ordinance become part of the Broward County Code of Ordinances as of the effective  
15 date. The sections of this Ordinance may be renumbered or relettered and the word  
16 "ordinance" may be changed to "section," "article," or such other appropriate word or  
17 phrase to the extent necessary in order to accomplish such intention.

Section 5. Effective Date.

This Ordinance is effective as of the date provided by law.

ENACTED

**PROPOSED**

FILED WITH THE DEPARTMENT OF STATE

EFFECTIVE

Approved as to form and legal sufficiency:  
Andrew J. Meyers, County Attorney

By /s/ Matthew S. Haber 10/07/2021  
Matthew S. Haber (date)  
Assistant County Attorney

By /s/ René D. Harrod 10/07/2021  
René D. Harrod (date)  
Chief Deputy County Attorney

MSH/jl  
Indigent Surtax Ord  
10/07/2021  
#579201

Coding: Words in ~~struck-through~~ type are deletions from existing text. Words in underscored type are additions.