



Business Impact Estimate

This form should be included in the "set for public hearing" agenda item for ordinances, and must be posted on the County's website by the time notice of the proposed ordinance is published.

Ordinance title/reference: AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD COUNTY, FLORIDA, CREATING THE BROWARD COUNTY HEALTH CARE PLAN 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 QUARTER-PERCENT (0.25%) HEALTH CARE SURTAX FOR A PERIOD OF TEN YEARS; CREATING A SEGREGATED TRUST FUND INTO WHICH ALL HEALTH CARE SURTAX FUNDS WILL BE DEPOSITED; ESTABLISHING AN OVERSIGHT ADVISORY BOARD; 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.

If any of the following exceptions to the Business Impact Estimate requirement apply, check the applicable box and leave the remainder of the form blank.

- ☐ The ordinance is required for compliance with federal or state law or regulation;
- ☐ The ordinance relates to the issuance or refinancing of debt;
- ☐ The ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The ordinance is required to implement a contract or an agreement, including, but not limited to, any federal, state, local, or private grant, or other financial assistance accepted by the County;
- ☐ The ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The ordinance is enacted to implement the following:
 - a. Part II of Chapter 163, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements, and development permits;
 - b. Sections 190.005 and 190.046, regarding community development districts;
 - c. Section 553.73, relating to the Florida Building Code; or
 - d. Section 633.202, relating to the Florida Fire Prevention Code.

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Levies a 0.25% Indigent Care and Trauma Center Surtax to fund a broad range of primary and preventive care for persons who are indigent or medically poor or who are participating in innovative, cost-effective programs, including without limitation cardiac and cancer screening programs.

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in Broward County, including, if applicable:

- a. Estimate of direct compliance costs that businesses may reasonably incur;
- b. Any new charge or fee imposed by the proposed ordinance; and
- c. Estimate of the County's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

Businesses that collect sales taxes may have nominal implementation costs related to adding a new tax code. Any qualified purchase will have additional surtax of 0.25 percent of the taxable cost; private for-profit businesses will be affected to the degree of such purchases, versus individuals (residents and tourists). A recent report on sales tax revenues indicated that 18.8% Florida sales taxes were paid by "businesses" as opposed to "tourists" and "households" (see [FloridaSalesTaxContributions FY20-21.pdf \(state.fl.us\)](#))." It is estimated that the levy of one quarter cent of indigent surtax would generate a total of \$125 million in revenue on a conservative estimate for the first full fiscal year in 2026, based on the forecast for FY24. It is assumed that the Florida Department of Revenue will collect the 0.25% Indigent Care and Trauma Center Surtax, net of any collection costs.

3. Estimate of the number of businesses likely to be impacted by the proposed ordinance:

All private, for-profit businesses that make qualified purchases will be affected.

4. Additional information (if any):