

ORDINANCE NO.

1 AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF BROWARD
2 COUNTY, FLORIDA, CREATING THE BROWARD COUNTY HEALTH CARE PLAN
3 ORDINANCE; CREATING ARTICLE VII OF CHAPTER 31½ OF THE BROWARD
4 COUNTY CODE OF ORDINANCES (“CODE”) FOR THE PURPOSE OF LEVYING,
5 SUBJECT TO APPROVAL BY REFERENDUM, A QUARTER-PERCENT (0.25%)
6 HEALTH CARE SURTAX FOR A PERIOD OF FIVE YEARS; CREATING A
7 SEGREGATED TRUST FUND INTO WHICH ALL HEALTH CARE SURTAX FUNDS
8 WILL BE DEPOSITED; PROVIDING FOR THE USE OF THE HEALTH CARE SURTAX
9 FUNDS IN ACCORDANCE WITH THE BROWARD COUNTY HEALTH CARE PLAN;
10 AND PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN
11 EFFECTIVE DATE.

12 (Sponsored by Mayor Mark D. Bogen)

13
14 WHEREAS, heart disease is the leading cause of death in the United States
15 according to the Centers for Disease Control and Prevention (“CDC”);

16 WHEREAS, a 2023 report from the American Heart Association found that 52.4%
17 of men and 44.8% of women have cardiovascular disease, which includes coronary heart
18 disease, heart failure, stroke, and hypertension;

19 WHEREAS, the CDC calculates that one person dies every 34 seconds in the
20 United States from cardiovascular disease and that almost 700,000 people in the United
21 States die from heart disease every year;

22 WHEREAS, the Florida Department of Health indicates that in 2024, the most
23 recent year for which statistics are available, heart disease was the leading cause of death
24 in Florida and in Broward County, accounting for 3,532 deaths in Broward County;

25 WHEREAS, a recent study published in the American Journal of Managed Care,
26 “Heart Health Outcomes Linked to Low Socioeconomic Status,” indicates that the rate of
27 heart disease among persons living in areas of low socioeconomic status is more than
28 twice the rate for persons living in areas of high socioeconomic status;

29 WHEREAS, heart disease and cardiovascular disease are treatable diseases,
30 particularly when detected early;

31 WHEREAS, the Broward County preventive heart test pilot project provided free
32 screenings to more than 7,000 residents; more than 4,000 participants had abnormal
33 results indicating a need for medical care, such as prescription medication, cardiac
34 catheterization, open heart surgery, and in some cases urgent non-cardiac care;

35 WHEREAS, the Florida Department of Health indicates that in 2024, cancer was
36 the second leading cause of death in Florida, accounting for 47,990 deaths in Florida and
37 for 3,427 deaths in Broward County;

38 WHEREAS, according to the Florida Cancer Data System, the top five most
39 frequently diagnosed cancers—lung, breast, prostate, colorectal, and melanoma—
40 account for approximately half of the cancer diagnoses in Florida;

41 WHEREAS, Broward County already funds certain primary health care services
42 provided by the North Broward Hospital District and the South Broward Hospital District
43 and also funds a number of other significant programs such as mental health services,
44 programs to reduce infant mortality in high-risk areas, reimbursement for emergency

45 hospital services provided to indigent residents, and HIV/AIDS medical and support
46 services;

47 WHEREAS, it is in the public interest of Broward County to provide programs for
48 qualified Broward County residents, including residents who are indigent or medically
49 poor, to receive primary care, preventive care, and hospital care services to prevent and
50 treat these leading causes of death;

51 WHEREAS, public and private insurance plans are required to cover certain
52 preventive cancer screenings, such as mammograms, pap smears, and colonoscopies,
53 without imposing cost-sharing on the patient; but those same insurance plans typically do
54 not cover preventive cardiac screening tests (e.g., calcium scoring (“CAC”) or a coronary
55 CT angiography (“CCTA”)) at no additional cost to the patient;

56 WHEREAS, as a result, many Broward County residents with public or private
57 insurance have medical needs that are not covered by their insurance programs, or have
58 insufficient third-party insurance coverage to address these serious health risks;

59 WHEREAS, with the assistance of medical and other experts, Broward County has
60 developed a proposed Broward County Health Care Plan (“Health Care Plan”) that would
61 enable qualified Broward County residents, including those who qualify as indigent or
62 medically poor, to receive primary care, preventive care, and hospital care services, with
63 an emphasis on preventing and treating heart disease and cancer, the two leading causes
64 of death in Broward County;

65 WHEREAS, Section 212.055(4), Florida Statutes, authorizes the levy of an
66 Indigent Care and Trauma Center Surtax (“Health Care Surtax”) by enactment of an
67 ordinance by a majority of the members of the Broward County Board of County

68 Commissioners (“County Commission”), subject to approval by a majority of the electors
69 of Broward County voting in a referendum election on the levy of the Health Care Surtax;

70 WHEREAS, if the levy of the Health Care Surtax is approved by referendum at the
71 General Election on November 3, 2026, the Health Care Surtax in the amount of 0.25%
72 will be levied for a period of five (5) years, and the proceeds of the Health Care Surtax
73 will be expended as authorized in Section 212.055(4), Florida Statutes, and in accordance
74 with the Health Care Plan, as approved by the County Commission and as amended from
75 time to time; and

76 WHEREAS, the public interest will be served by having the Health Care Plan,
77 including the allocation of revenue generated by the Health Care Surtax, reevaluated and
78 adjusted from time to time to ensure the Health Care Plan is meeting its objectives and
79 to ensure the best and most efficient use of the Health Care Surtax proceeds,

80 BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF
81 BROWARD COUNTY, FLORIDA:

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

84 [Underlining omitted]

85 **ARTICLE VII. BROWARD COUNTY HEALTH CARE PLAN ORDINANCE**

86 **Sec. 31½-120. Short Title.**

87 This article shall be known and may be cited as the “Broward County Health Care
88 Plan Ordinance.”

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

90 Pursuant to Section 212.055(4), Florida Statutes, and subject to approval by a
91 majority of the qualified electors of Broward County voting in a referendum at the General
92 Election on November 3, 2026, there is hereby levied, commencing on January 1, 2027,
93 and continuing through December 31, 2031, a one-quarter of one percent (0.25%)
94 Indigent Care and Trauma Center Surtax (“Health Care Surtax”) on all transactions
95 taxable pursuant to Section 212.054(2), Florida Statutes. The Health Care Surtax shall
96 be collected, enforced, administered, and disbursed as provided in Chapter 212, Florida
97 Statutes, as amended, and the Broward County Health Care Plan (including as amended,
98 the “Health Care Plan”). The Health Care Plan as initially approved by the Broward County
99 Board of County Commissioners (“County Commission”) at its meeting of April 28, 2026,
100 is attached as Exhibit A to the record copy of this Ordinance and is incorporated into this
101 Ordinance.

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

103 There is hereby created the Broward County Health Care Trust Fund (“Trust
104 Fund”) into which all Health Care Surtax proceeds shall be deposited. The County
105 Administrator is authorized to establish accounts and subaccounts within the Trust Fund
106 as may be necessary or useful for administering the Health Care Surtax proceeds in
107 compliance with all legal requirements. The County Administrator is authorized and
108 directed to take such additional steps as necessary or useful under generally accepted
109 governmental accounting principles to invest the funds consistent with applicable law,
110 ensure that balances in the accounts and subaccounts at the end of each fiscal year carry
111 forward to the subsequent fiscal year, and disburse the funds in accordance with the

112 Health Care Plan. Cash and investments required to be accounted for in the Trust Fund
113 may not be commingled with any other funds.

114 **Sec. 31¹/₂-123. Use of Health Care Surtax proceeds.**

115 (a) Health Care Surtax proceeds shall be collected, allocated, disbursed, and
116 expended to fund legally permissible services for qualified residents in accordance with
117 both applicable law and the Health Care Plan, as approved and updated by the County
118 Commission from time to time, including the following:

119 (1) a broad range of health care services, including primary care, preventive
120 care, and hospital care services, for Broward County residents qualified as
121 indigent or certified as medically poor;

122 (2) a Level I trauma center; and

123 (3) innovative health care programs that provide cost-effective alternatives to
124 traditional methods of service delivery and funding for qualified Broward
125 County residents.

126 (b) From time to time, the County Commission may amend the Health Care
127 Plan. Any such amendment shall be effective as of the date of approval by the County
128 Commission unless the amendment expressly provides otherwise.

129 (c) As part of the annual budget process for Broward County, the County
130 Administrator shall submit a proposed budget to the County Commission setting forth the
131 proposed utilization of Health Care Surtax proceeds for the next fiscal year.

132 (d) On at least an annual basis during years in which the Health Care Surtax is
133 levied, Broward County shall obtain a review of the Health Care Plan by one or more

134 industry experts who shall provide nonbinding recommendations for modifications to the
135 Health Care Plan for consideration by the County Commission.

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

137 Broward County shall retain an independent certified public accountant to perform
138 and complete a biennial audit of all programs funded by the Health Care Surtax and of all
139 Health Care Surtax proceeds received, maintained, and expended. The report shall be
140 provided to the County Commission, to the chair of the Legislative Delegation of Broward
141 County, and to such other persons or entities as may be provided under applicable law.

142 **Sec. 31½-125. Health Care Surtax Administration.**

143 (a) The County Administrator shall establish a department, division, or office for
144 administration of the Health Care Surtax and implementation of the Health Care Plan.
145 The County Administrator shall ensure the personnel assigned include persons with
146 appropriate experience and expertise including without limitation in the fields of medicine,
147 diagnostic testing, and public health administration.

148 (b) The County Administrator and assigned personnel shall implement the
149 Health Care Plan in accordance with the annual budget for Health Care Surtax proceeds
150 approved by the County Commission as part of the annual budget process for Broward
151 County.

152 (c) Goods and services procured by Broward County as part of the Health Care
153 Plan are exempt from the Broward County Procurement Code, pursuant to
154 Section 21.5(b)(6), provided that any procurement or contract in excess of \$1,000,000
155 must be approved by the County Commission. Subject to the foregoing, the County
156 Administrator may direct that, to the full extent permissible under applicable law, any

157 goods and services procured as part of the Health Care Plan be purchased competitively
158 or noncompetitively, as the County Administrator determines is in the best interest of the
159 County, and the County Administrator is authorized to negotiate and execute contracts
160 necessary to effectuate the Health Care Plan, subject to review and approval as to legal
161 sufficiency by the County Attorney's Office.

162 **Sec. 31½-126. Automatic Repeal.**

163 If a one percent (1%) Local Government Infrastructure Surtax ("Infrastructure
164 Surtax") under Section 212.055(2), Florida Statutes, as amended, is approved by
165 referendum, this article shall be automatically repealed, effective the December 31 that
166 immediately precedes the commencement date of the Infrastructure Surtax levy, and
167 upon such repeal the levy of the Health Care Surtax shall immediately cease.

168 Section 2. The County Commission may amend, revise, or repeal this Health
169 Care Plan Ordinance in the manner provided by law. However, no amendment, revision,
170 or repeal of the Health Care Plan Ordinance, or reduction in the rate of the Health Care
171 Surtax, may take effect if it would materially impair the contract rights of the owners of
172 any bonds, notes, or other instruments of indebtedness payable in whole or in part,
173 directly or indirectly, from the proceeds of the Health Care Surtax.

174 Section 3. Severability.

175 If any portion of this Ordinance is determined by any court to be invalid, the invalid
176 portion will be stricken, and such striking will not affect the validity of the remainder of this
177 Ordinance. If any court determines that this Ordinance, in whole or in part, cannot be
178 legally applied to any individual, group, entity, property, or circumstance, such

179 determination will not affect the applicability of this Ordinance to any other individual,
180 group, entity, property, or circumstance.

181 Section 4. Inclusion in the Broward County Code of Ordinances.

182 It is the intention of the Board of County Commissioners that the provisions of this
183 Ordinance become part of the Broward County Code of Ordinances as of the effective
184 date. The sections of this Ordinance may be renumbered or relettered and the word
185 “ordinance” may be changed to “section,” “article,” or such other appropriate word or
186 phrase to the extent necessary to accomplish such intention.

187 Section 5. Effective Date.

188 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/ Brandon R. Butterworth 04/16/2026
Brandon R. Butterworth (date)
Assistant County Attorney

By: /s/ René D. Harrod 04/16/2026
René D. Harrod (date)
Chief Deputy County Attorney

RDH/dt
Health Care Referendum Ordinance
04/16/2026
#1218321.2

Coding: Words ~~stricken~~ are deletions from existing text. Words underlined are additions to existing text.