

**ADDITIONAL MATERIAL  
REGULAR MEETING**

**APRIL 16, 2024**

**SUBMITTED AT THE REQUEST OF  
COMMISSIONER MARK D. BOGEN**

**PROPOSED**

## 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 ONE-TENTH PERCENT (0.10%) HEALTH CARE SURTAX FOR A PERIOD OF TEN  
7 YEARS; CREATING A SEGREGATED TRUST FUND INTO WHICH ALL HEALTH CARE  
8 SURTAX FUNDS WILL BE DEPOSITED; ESTABLISHING AN OVERSIGHT ADVISORY  
9 BOARD; PROVIDING FOR THE USE OF THE HEALTH CARE SURTAX FUNDS IN  
10 ACCORDANCE WITH THE BROWARD COUNTY HEALTH CARE PLAN; AND  
11 PROVIDING FOR SEVERABILITY, INCLUSION IN THE CODE, AND AN EFFECTIVE  
12 DATE.

13 (Sponsored by Commissioner Mark D. Bogen)  
14

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

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

WHEREAS, if the levy of the Health Care Surtax is approved by referendum at the General Election on November 5, 2024, the Health Care Surtax in the amount of ~~0.25%~~ 0.10% will be levied for a period of ten (10) years, and the proceeds of the Health Care Surtax will be expended as authorized in Section 212.055(4), Florida Statutes, and in accordance with the Health Care Plan, as approved by the County Commission and as amended from time to time; and

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

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

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

[Underlining omitted]

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

### **Sec. 31½-120. Short Title.**

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

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

Pursuant to Section 212.055(4), Florida Statutes, and subject to approval by a majority of the qualified electors of Broward County voting in a referendum at the General Election on November 5, 2024, there is hereby levied, commencing on January 1, 2025,

89 and continuing through December 31, 2034, a ~~one-quarter~~ one-tenth of one percent  
90 ~~(0.25%)~~ (0.10%) Indigent Care and Trauma Center Surtax ("Health Care Surtax") on all  
91 transactions taxable pursuant to Section 212.054(2), Florida Statutes. The Health Care  
92 Surtax shall be collected, enforced, administered, and disbursed as provided in Chapter  
93 212, Florida Statutes, as amended, and the Broward County Health Care Plan (including  
94 as amended, the "Health Care Plan"). The Health Care Plan as initially approved by the  
95 Broward County Board of County Commissioners ("County Commission") at its meeting  
96 of May 7, 2024, is attached as Exhibit A to the record copy of this Ordinance and is  
97 incorporated into this Ordinance.

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

99 There is hereby created the Broward County Health Care Trust Fund ("Trust  
100 Fund") into which all Health Care Surtax proceeds shall be deposited. The County  
101 Administrator is authorized to establish accounts and subaccounts within the Trust Fund  
102 as may be necessary or useful for administering the Health Care Surtax proceeds in  
103 compliance with all legal requirements. The County Administrator is authorized and  
104 directed to take such additional steps as necessary or useful under generally accepted  
105 governmental accounting principles to invest the funds consistent with applicable law,  
106 ensure that balances in the accounts and subaccounts at the end of each fiscal year carry  
107 forward to the subsequent fiscal year, and disburse the funds in accordance with the  
108 Health Care Plan. Cash and investments required to be accounted for in the Trust Fund  
109 may not be commingled with any other funds.