



Executive Director
Lisa Vickers

Office of the General Counsel

Post Office Box 6668

Tallahassee, Florida 32314-6668

Nancy Staff Terrel, General Counsel

April 13, 2012

Mr. Bradley Arnold
County Administrator
Sumter County
7375 Powell Rd
Wildwood, FL 34785

Dear Mr. Arnold:

Pursuant to s. 409.915, F.S., each county is required to pay its pro rata share of the total county participation in the Medicaid program based upon billing statements issued by Agency for Health Care Administration (AHCA). On March 29, 2012, the Governor signed into law H.B. 5301 (Ch. 2012-33, Laws of Fla.). This law requires the Department of Revenue to reduce revenues that the county receives through revenue sharing (under s. 218.26, F.S.) and through the half-cent sales tax program (under s. 218.61, F.S.) based on the AHCA certified Medicaid billings for the county.

The Department of Revenue has been charged with ensuring, based on information provided by the affected counties, that any reduction in funds does not reduce the amount of distribution to a county below the amount necessary for the timely payment of principal and interest when due on bonds directly secured by either of these revenue sources or amounts necessary to comply with any covenant under the bond resolution, indenture or other documents relating to the issuance of the bonds. Because this law requires that the Department of Revenue act as soon as May, this information is needed no later than April 27, 2012.

At a minimum, you must provide the Department of Revenue with the following information:

- The annual amount below which debt service would not be met on bonds or amounts necessary to comply with any covenant under the bond resolution, indenture or other documents relating to the issuance of the bonds. Please provide a summary and documents which fully substantiate the amount provided.
 - A list of each series of bonds or any other debt directly secured by revenue sharing under s. 218.26, F.S., including annual payment obligations, debt service schedules and total amount secured.
 - A list of each series of bonds or any other debt directly secured by half-cent sales tax revenue under s. 218.61, F.S., including annual payment obligations, debt service schedules and total amount secured.

Failure to respond by April 27, 2012, will result in the presumption that the amounts necessary to comply with the debt service obligations referenced above will not be impaired by a reduction in funds.

Child Support Enforcement – Ann Coffin, Director ♦ General Tax Administration – Jim Evers, Director
Property Tax Oversight – James McAdams, Director ● Information Services – Tony Powell, Director

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All documents and correspondence should be emailed, faxed or mailed to:

Ellen Wolfgang
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(850) 488-7112 (fax)

Department of Revenue
Office of the General Counsel
Post Office Box 6668
Tallahassee, Florida 32314-6668

We apologize for the urgency of this request, but unfortunately it is necessitated by the dates contained in the legislation. Thank you for your immediate attention to this matter.

Sincerely,

Ellen Wolfgang
Assistant General Counsel
Department of Revenue