



City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

COMMISSION MEMORANDUM

TO: Mayor Dan Gelber and Members of the City Commission

FROM: Jimmy L. Morales, City Manager

DATE: September 16, 2020

SUBJECT: **A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, EXTENDING THE WAIVER OF INTEREST AND PENALTIES FOR LATE PAYMENTS OR NON-PAYMENTS OF RESORT TAXES IMPOSED BY SECTION 102-314 OF THE CITY CODE, FOR THE PERIOD COMMENCING ON SEPTEMBER 1, 2020 AND ENDING ON NOVEMBER 30, 2020**

BACKGROUND

Due to the severe economic impact of the COVID-19 pandemic, on April 22, 2020 the City Commission approved waiving interest and penalties for late payments or non-payments of resort taxes imposed by Section 102-314 of the City Code, for the period commencing on March 1, 2020 and ending on August 31, 2020 (Resolution No. 2020-31237).

ANALYSIS

Given the continued economic impact of COVID-19 on local businesses and individuals, the Administration recommends extending the dates for waiving interest and penalties for late payments or non-payments of resort taxes imposed by Section 102-314 of the City Code. The extension would change to the period commencing on September 1, 2020 and ending on November 30, 2020.

JLM/JW