

RESOLUTION NO. _____

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.

WHEREAS, on March 11, 2020, the World Health Organization declared the rapidly spreading novel coronavirus (“COVID-19”) a pandemic, acknowledging what has seemed clear for some time — the virus will likely spread to all countries on the globe; and

WHEREAS, the rate of infection throughout the world and in the US has accelerated rapidly, grinding most markets and businesses around the globe to a halt; and

WHEREAS, in response to COVID-19 impacting businesses and individuals, states and local governments around the United States are implementing emergency measures to support individuals and businesses negatively impacted by COVID-19; and

WHEREAS, on March 12, 2020, the City Manager declared a State of Emergency for the City of Miami Beach, finding that the 2019 coronavirus virus (“COVID-19”) outbreak (later defined as a pandemic) poses a health risk to the City’s residents, particularly elderly residents and those who are immunosuppressed or otherwise have high risk of medical conditions; and

WHEREAS, pursuant to such Declaration of a State of Emergency, the City Manager has imposed a number of temporary emergency measures to limit the inflow of leisure guests to the City and require the closure of, and limit crowds in, public facilities, public property, and places of public assemblage (including, without limitation, hotels, restaurants, bars, nightclubs, concert halls, entertainment venues, movie theaters, and houses of worship), as well as other restrictions on travel and gatherings of any number of people, including imposition of a general curfew throughout the City and a “Safer at Home” order, in order to reduce community spread, relieve pressure on hospitals and healthcare personnel, protect workers, and maintain social order; and

WHEREAS, in recognition that many businesses are currently facing financial challenges amid the pandemic disaster COVID-19, the Mayor and City Commission have determined that waiving the interest and penalties for late payments or non-payments of resort taxes imposed by Section 102-314 of the City Code is justified and appropriate in providing further relief to City business operators; and

WHEREAS, on April 22, 2020, the Mayor and City Commission adopted Resolution No. 2020-31237, waiving interest and penalties for late payments or non-payments of resort taxes for the period commencing on March 1, 2020 and ending on August 31, 2020.

WHEREAS, in recognition that many businesses are still facing financial challenges amid the pandemic disaster COVID-19, the Mayor and City Commission have determined that an extension of waiving the interest and penalties for late payments or non-payments of resort taxes imposed by Section 102-314 of the City Code is justified and appropriate in providing further relief to City business operators.

NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, that the Mayor and City Commission hereby extend the waiver of interest and penalties for late payments or non-payments for resort taxes imposed by the City Code, for the period commencing on September 1, 2020 and ending on November 30, 2020.

PASSED and ADOPTED this ___ day of September, 2020.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

REVIEWED AS TO
FORM & LANGUAGE
& FOR EXECUTION

Paul C. Smith 9-3-20
City Attorney Date