# MIAMIBEACH

OFFICE OF THE CITY ATTORNEY
RAUL J. AGUILA, CITY ATTORNEY

### COMMISSION MEMORANDUM

Date: April 19, 2019

To:

Commissioner Ricky Arriola, Chair

Members of the Finance & Citywide Projects Committee

From:

Raul J. Aguila

City Attorney

Subject: Proposed ballot question - Resolution urging the Florida

Legislature to authorize a 1% Homeless and Domestic Violence

Tax in the City of Miami Beach

On March 13, 2019, and pursuant to City Commission meeting agenda item R7 E, the Mayor and City Commission held a discussion regarding a proposed Resolution urging the Florida Legislature to amend Section 212.0306, Florida Statutes, to allow for the collection of a one percent (1%) homeless and domestic violence tax within the City of Miami Beach, to assist homeless persons, those at risk of homelessness, and victims of domestic violence (the "Resolution"). The Commission Memorandum and proposed Resolution are attached hereto as Exhibit "A". Following the discussion, the City Commission referred the Resolution to the Finance and Citywide Projects Committee ("Committee") for further analysis.

Pursuant to the request of Commissioner Ricky Arriola, a ballot question has been drafted, for placement on the November 5, 2019 ballot, in order to ask the City's voters whether the Mayor and City Commission shall adopt the subject Resolution. The question would be substantially stated as follows:

#### <u>Urge Legislature to authorize 1% tax</u> for homeless assistance and domestic violence centers

Shall the Mayor and City Commission adopt a Resolution urging the Florida Legislature to amend Section 212.0306, Florida Statutes, to allow for the collection of a one percent (1%) tax on food and beverage sales for consumption on premises in the City of Miami Beach, except for hotels and motels, in order to assist homeless persons and those at risk of homelessness, and for the construction and operation of domestic violence centers?

#### Resolutions - R7 E

## MIAMIBEACH

#### **COMMISSION MEMORANDUM**

TO:

Honorable Mayor and Members of the City Commission

FROM:

Raul J. Aguila, City Attorney

DATE:

March 13, 2019

SUBJECT: A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF MIAM! BEACH, FLORIDA URGING THE FLORIDA LEGISLATURE TO AMEND SECTION 212.0306 OF THE FLORIDA STATUTES, TO ALLOW FOR THE COLLECTION OF A ONE PERCENT HOMELESS AND DOMESTIC VIOLENCE TAX WITHIN THE CITY OF MIAMI BEACH TO ASSIST HOMELESS PERSONS, AND THOSE AT RISK OF HOMELESSNESS, AND VICTIMS OF DOMESTIC VIOLENCE.

#### RECOMMENDATION

Pursuant to the request of Commissioner Ricky Arriola, the above-referenced Resolution is submitted for consideration by the Mayor and City Commission at the March 13, 2019 Commission meeting.

This item was deferred from the February 13, 2019 Commission meeting.

#### **Legislative Tracking**

Office of the City Attorney

#### **Sponsor**

Commissioner Ricky Arriola

#### **ATTACHMENTS:**

- Description
- D Resolution
- D Presentation
- ۵ Miami-Dade County Resolution
- D Lotus Proposal

| RESOL | LUTION | NO. |  |
|-------|--------|-----|--|
|       |        |     |  |

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF MIAMI BEACH, FLORIDA URGING THE FLORIDA LEGISLATURE TO AMEND SECTION 212.0306 OF THE FLORIDA STATUTES, TO ALLOW FOR THE COLLECTION OF A ONE PERCENT HOMELESS AND DOMESTIC VIOLENCE TAX WITHIN THE CITY OF MIAMI BEACH TO ASSIST HOMELESS PERSONS, AND THOSE AT RISK OF HOMELESSNESS, AND VICTIMS OF DOMESTIC VIOLENCE.

WHEREAS, Section 212.0306 of the Florida Statutes authorizes Miami-Dade County ("County") to levy a Homeless and Domestic Violence Tax ("Tax"); and

WHEREAS, pursuant to Section 212.0306, this one percent tax is collected on all food and beverage sales by establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Only businesses with gross annual revenues of \$400,000 or more are obligated to collect the Tax; and

WHEREAS, the Tax is collected throughout the County, with the exception of establishments in the City of Miami Beach ("City"), the Town of Surfside, and Bal Harbour Village because sales in municipalities collecting a resort tax authorized by Chapter 67-930 of the Laws of Florida are exempt from the Tax; and

WHEREAS, 85 percent of the Tax receipts go to the Miami-Dade County Homeless Trust, the governing body which oversees the use of the portion of the Tax dedicated to homeless programs, and 15 percent goes to the County and is overseen by the Domestic Violence Oversight Board for the construction and operation of domestic violence centers; and

WHEREAS, the Florida Legislature should amend Section 212.0306 to allow the one percent Tax to be collected on all food and beverage sales for consumption on premises in the City, except for hotels and motels, so that the City may provide funds to the County for a Housing First initiative that would provide permanent supportive housing to achieve the City's goal to end homelessness; and

WHEREAS, in accordance with Section 212.0306, and subject to approval by the Miami-Dade Board of County Commissioners, 85 percent of the Tax receipts would go to the Miami-Dade County Homeless Trust, to assist persons who have become, or are about to become, homeless, and 15 percent would go toward the construction and operation of domestic violence centers.

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 urge the Florida Legislature to amend Section 212.0306 of the Florida Statues to allow for the collection of a one percent Homeless and Domestic

Violence Tax within the City of Miami Beach to assist homeless persons, and those at risk of homelessness, and victims of domestic violence.

### PASSED AND ADOPTED this 13<sup>th</sup> day of February, 2019.

| ATTEST:                                   | Dan Gelber, Mayor                              |
|---|--|
| Rafael E. Granado, City Clerk             | APPROVED AS TO FORM & LANGUAGE & FOR EXECUTION |
| (Sponsored by Commissioner Ricky Arriola) |  |
|   | . City Attorney Date                           |