

RESOLUTION NO. _____

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION
OF THE CITY OF MIAMI BEACH, FLORIDA, URGING
GOVERNOR RON DESANTIS TO DIRECT THE FLORIDA
DEPARTMENT OF REVENUE TO ABATE STATE SALES
TAXES TO PROVIDE RELIEF TO BUSINESSES AND
INDIVIDUALS IMPACTED BY COVID-19, WITH SUCH
ABATEMENT TO CONTINUE DURING THE PENDENCY
OF THIS UNPRECEDENTED GLOBAL PANDEMIC.**

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 around the United States are implementing emergency tax measures to support their debilitated economies under the COVID-19 threat; and

WHEREAS, a number of states have already either extended the deadline for filing of state income taxes or deferred them indefinitely; and

WHEREAS, some states took further steps to provide tax-related relief to businesses and individuals impacted by COVID-19, including extending filing deadlines or waiving interest and penalties for sales and use taxes until the COVID-19 pandemic is contained; and

WHEREAS; Louisiana allowed affected businesses until May 20, 2020, to file and pay sales and excise taxes; Maryland extended the filing and payment due date for sales and use taxes to June 1, 2020; and Alabama waived late payment penalties through June 1 for certain qualifying businesses; and

WHEREAS, while Florida's economy has diversified over the past 20 years and has seen growth in areas such as infrastructure and construction, tourism still remains the state's economic "backbone"; and

WHEREAS, tourism also remains the City of Miami Beach's most important economic engine; the City hosts approximately 15 million visitors each year, and is considered one of the world's most popular tourist destinations because of its beaches, crystal-clear blue water, and amazing tropical environment; and

WHEREAS, it is undisputable that with closure of non-essential businesses throughout Florida, COVID-19 is impacting, and will continue to impact the City, and the rest of Florida, on a scale that will rival some major world events that have adversely affected tourism and the economy in the past; and

WHEREAS, on March 26, 2020, Department of Revenue Executive Director Jim Zingale issued Emergency Order No. 20-52-DOR-002 extending certain filing deadlines for Florida businesses, including filing deadlines for sales and use taxes; and

WHEREAS, specifically, Emergency Order No. 20-52-DOR-002 provided the following relief, including, but not limited to: (1) waiving penalties or accrual interests for sales and use taxes collected in February 2020 which were unable to meet the due date, as long as taxes are reported and remitted by March 31, 2020, and (2) extending filing deadlines for businesses impacted by COVID-19 for sales and use taxes collected in March 2020 and due on or before April 20, 2020, to April 30, 2020; and

WHEREAS, while penalty waivers and extended filing deadlines provided via Emergency Order No. 20-52-DOR-002 will provide much-needed assistance to Florida taxpayers, simply extending the deadline to file sales taxes will not provide long-term relief since experts are predicting for the COVID-19 outbreak to continue impacting United States until summer 2020; and

WHEREAS, as such, the Mayor and City Commission urge Governor Ron DeSantis to abate Florida state sales taxes to provide relief to businesses and individuals impacted by COVID-19; with such abatement to continue throughout the pendency of this unprecedented pandemic.

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 Governor Ron DeSantis to direct the Florida Department of Revenue to abate state sales taxes to provide relief to businesses and individuals impacted by COVID-19, with such abatement to continue during the pendency of this unprecedented global pandemic.

PASSED and ADOPTED this ____ day of April, 2020.

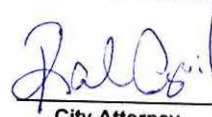
ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

(sponsored by Commissioner Michael Gongora)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

4-8-2020

Date