

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, PURSUANT TO THE CITY'S DECLARATION OF A STATE OF EMERGENCY IN RESPONSE TO THE COVID-19 PANDEMIC, PRORATING THOSE PORTIONS OF THE FISCAL YEAR 2021 SUPPLEMENTAL BUSINESS TAX RECEIPT ("BTR") FEES RELATING TO BTR CATEGORIES INVOLVING THE SALE AND SERVICE OF ALCOHOLIC BEVERAGES AFTER MIDNIGHT (THE "AFTER MIDNIGHT BTR CATEGORIES"), TO PROVIDE THAT FEES FOR THE AFTER MIDNIGHT BTR CATEGORIES SHALL NOT APPLY FOR THE PERIOD OF TIME IN FY2021 DURING WHICH THE SALE AND SERVICE OF ALCOHOLIC BEVERAGES IS PROHIBITED DUE TO MIAMI-DADE COUNTY'S IMPOSITION OF A CURFEW.**

**WHEREAS**, the Coronavirus Disease 2019 ("Covid-19") is an acute respiratory illness caused by the SARS-CoV-2 virus which can spread rapidly from person to person and cause serious illness or death, and constitutes a clear and present threat to the health, life, safety and welfare of the people of the City of Miami Beach; and

**WHEREAS**, on March 9, 2020, Governor Ron DeSantis issued Executive Order 20-52, which declared a State of Emergency for the entire State of Florida as a result of Covid-19; and

**WHEREAS**, on March 11, 2020, the World Health Organization declared the rapidly spreading Covid-19 outbreak a global pandemic; and

**WHEREAS**, on March 12, 2020, Miami-Dade County Mayor Carlos Gimenez declared a State of Emergency throughout Miami-Dade County due to the threats associated with Covid-19; and

**WHEREAS**, on March 12, 2020, the former City Manager, Jimmy L. Morales, declared a local State of Emergency for the City of Miami Beach (the "City"), as Covid-19 posed a health risk to the City's residents and visitors; and

**WHEREAS**, subsequently, both Miami-Dade County (the "County") and the City issued various Emergency Orders temporarily closing public and private facilities, including the temporary closure of all non-essential retail and commercial establishments and the closure of all restaurants for in-person dining; and

**WHEREAS**, Miami-Dade County has also imposed a curfew, applicable to all incorporated and unincorporated areas of the County, which presently prohibits persons (with limited exceptions) from being out after Midnight; and

**WHEREAS**, the foregoing measures have greatly limited economic activity in the City of Miami Beach, and continue to adversely impact City businesses; and

**WHEREAS**, the path to continuing the re-opening and viability of businesses in the City must balance business operation and economic recovery while still protecting the public's health, safety and welfare; and

**WHEREAS**, the County's imposition of a Midnight curfew has diminished the ability of businesses with supplemental business tax receipts ("BTRs") for the categories of "Midnight to 2

a.m. Alcohol" and "Midnight to 5 a.m. Alcohol" to generate additional revenue; and

**WHEREAS**, it is currently unknown when the current Midnight curfew will be lifted and allow businesses within these supplemental BTR categories to resume the sale and service of alcoholic beverages beyond Midnight; and

**WHEREAS**, in an effort to mitigate the economic impacts of the Covid-19 Pandemic on such businesses, the Mayor and City Commission desire to prorate the annual BTR fees for the categories of "Midnight to 2 a.m. Alcohol" and "Midnight to 5 a.m. Alcohol" for FY2021 (the "After Midnight BTR Categories"); and

**WHEREAS**, for those businesses that have already paid all (or a portion of) their Fiscal Year 2021 BTR fees for the After Midnight BTR Categories, the City will provide a prorated refund to the business based upon the date that the curfew is lifted. For example, if the curfew is lifted and such businesses may sell and serve alcoholic beverages after Midnight commencing on February 1, 2021, then a business would receive a refund equal to four (4) months' worth of the FY2021 BTR fees paid for the After Midnight BTR Categories; and

**WHEREAS**, in the event that such businesses are not allowed to sell and serve alcoholic beverages after Midnight by the end of FY2021 (September 30, 2021), then the entire portion of the BTR fee paid for the After Midnight BTR Categories will be refunded; and

**WHEREAS**, with respect to those businesses that have not yet paid the FY2021 BTR fees for the After Midnight BTR Categories, those businesses may contact the City once the curfew restrictions in applicable Emergency Orders are lifted, in order to activate their BTR for the After Midnight BTR Categories at a prorated amount, based upon the remaining period of time in FY2021 during which the businesses may lawfully sell and serve alcoholic beverages after midnight; and

**WHEREAS**, after discussion at the Finance and Economic Resiliency Committee ("FERC") meeting on December 18, 2020, the FERC favorably recommended that the Mayor and City Commission adopt this Resolution at the January 13, 2021 City Commission meeting.

**NOW, THEREFORE, BE IT DULY RESOLVED THAT THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA**, pursuant to the City's Declaration of a State of Emergency in response to the COVID-19 pandemic, hereby prorate those portions of the Fiscal Year 2021 supplemental business tax receipt ("BTR") fees relating to BTR categories involving the sale and service of alcoholic beverages after midnight (the "After Midnight BTR categories"), to provide that fees for the After Midnight BTR Categories shall not apply for the period of time in FY2021 during which the sale and service of alcoholic beverages is prohibited due to Miami-Dade County's imposition of a curfew, as more fully set forth herein.

**PASSED and ADOPTED** this \_\_\_\_ day of \_\_\_\_\_ 2021.

**ATTEST:**

\_\_\_\_\_  
Rafael E. Granado, City Clerk

\_\_\_\_\_  
Dan Gelber, Mayor

**APPROVED AS TO  
FORM & LANGUAGE  
& FOR EXECUTION**

\_\_\_\_\_  
City Attorney MAF  
Date 12-30-20