

RESOLUTION NO. _____

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, URGING THE FLORIDA LEGISLATURE TO AMEND SECTION 212.0306 OF THE FLORIDA STATUTES TO ESTABLISH A TWO PERCENT (2%) TAX ON THE SALE AND SERVICE OF HOOKAHS AND SIMILAR VAPOR GENERATING DEVICES WHEN OFFERED TO ACCOMPANY FOOD AND BEVERAGES, WITH THE PROCEEDS OF THE TAX ALLOCATED TO ENHANCING PUBLIC SAFETY.

WHEREAS, hookahs are waterpipes that are used to smoke specially made tobacco mixtures that come in a wide variety of flavors by passing charcoal-heated air through the tobacco mixture and ultimately through a water-filled chamber; and

WHEREAS, hookah users often perceive it to be less harmful than smoking cigarettes, but studies show that the smoke contains many of the same toxic components found in cigarette smoke, such as nicotine, tar and heavy metals, and they are not a safe alternative to cigarette smoking; and

WHEREAS, many food and drink establishments worldwide, including in the City of Miami Beach, offer hookah services to their customers to accompany food and beverages; and

WHEREAS, however, the sale and service of hookahs and similar vapor generating devices are not charged a food and beverage tax along with other items on the final bill; and

WHEREAS, pursuant to Section 212.0306 of the Florida Statutes, a two percent (2%) tax is levied on the sale of food and beverages at certain establishments, including within municipalities, such as the City of Miami Beach, that are authorized to impose a municipal resort tax; and

WHEREAS, as a general matter, under Article VII of the Florida Constitution, a tax cannot be authorized by county or municipal ordinance, unless the tax is levied pursuant to a law enacted by the Florida Legislature; and

WHEREAS, the Mayor and City Commission wish to urge the Florida Legislature to amend Section 212.0306 of the Florida Statutes to establish a similar two percent (2%) tax on the sale and service of hookahs and similar vapor generating devices, when offered to accompany food and beverages, with the proceeds of the tax allocated to enhancing public safety.

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 Statutes to establish a similar two percent (2%) tax on hookahs and similar vapor generating devices when offered to accompany food and beverages, with the proceeds of the tax allocated to enhancing public safety.

PASSED AND ADOPTED this ____ day of _____, 2022.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

(Sponsored by Commissioner Alex J. Fernandez)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney *EA*

12-5-22
Date