

**Vitamin Shop Business Tax Receipt Category**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102, ENTITLED "TAXATION," ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," AT SECTION 102-379, ENTITLED "SCHEDULE OF TAXES, EFFECTIVE OCTOBER 1, 2016," TO ESTABLISH A BUSINESS TAX CATEGORY FOR VITAMIN SHOPS; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.**

**WHEREAS**, the Land Development Regulations have been amended to create zoning regulations applicable to vitamin shops; and

**WHEREAS**, a "vitamin shop" is defined as "any commercial establishment where the primary use is selling one or more of the following products: health supplements, including vitamins, nutritional supplements, dietary supplements, consumable hemp products, or performance enhancers"; and

**WHEREAS**, the Mayor and City Commission now desire to create a business tax category for "vitamin shop"; and

**WHEREAS**, the amendments set forth below are necessary to accomplish all of the above objectives.

**NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA.**

**Section 1.** Chapter 102, "Taxation," Article V, "Local Business Tax" at Section 102-379 "Schedule of taxes, effective October 1, 2016," is hereby amended as to a certain business tax receipt, as follows:

**CHAPTER 102  
TAXATION**

\* \* \*

**ARTICLE V. – LOCAL BUSINESS TAX**

\* \* \*

**Sec. 102-379. - Schedule of taxes, effective October 1, 2016.**

(a) Business taxes for the following businesses, occupations or professions are hereby levied and imposed as follows:

(b) Effective on October 1, 2005 (fiscal year 2005-2006), the following business taxes will be increased by five percent rounded to the nearest dollar, and further increased by five percent every other year on October 1, until such taxes/fees have caught up with the cumulative percentage change in the Consumer Price Index (CPI) measure between June 1994 through

March 2003, which is 24.5 percent; further providing for another change equal to the cumulative percentage change in the CPI from March 2003 to September 2011.

(c) As provided in Resolution No. 2003-25299, a review of the annual permit fee/business tax will be required whenever the change in the Consumer Price Index (CPI), between the latest CPI and the date of the CPI used for the last tax/fee adjustment, is five percent or greater.

(d) Effective on October 1, 2009 (fiscal year 2009—2010), business tax receipt applications shall be charged a \$45.00 fee for the processing of new applications.

Occupation Code	Business Tax Category	Amount
	* * *	
	<u>Vitamin Shop, based on the value of the establishment's total retail inventory:</u>	
	1. <u>First \$1,000.00 of value or less</u>	<u>274.00</u>
	2. <u>Each additional \$1,000.00, up to \$99,999.00</u>	<u>27.00</u>
	3. <u>From \$100,000.00—\$199,000.00</u>	<u>2,815.00</u>
	4. <u>From \$200,000.00—\$499,000.00</u>	<u>4,221.00</u>
	5. <u>From \$500,000.00 and over</u>	<u>5,629.00</u>
	* * *	

**SECTION 2. REPEALER.**

All ordinances or parts of ordinances and all section and parts of sections in conflict herewith be and the same are hereby repealed.

**SECTION 3. CODIFICATION.**

It is the intention of the City Commission, and it is hereby ordained that the provisions of this ordinance shall become and be made part of the Code of the City of Miami Beach as amended; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section" or other appropriate word.

**SECTION 4. SEVERABILITY.**

If any section, subsection, clause or provision of this Ordinance is held invalid, the remainder shall not be affected by such invalidity.

**SECTION 5. EFFECTIVE DATE,**

This Ordinance shall take effect ten days following adoption.

**PASSED** and **ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2023.

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

**ATTEST:**

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

APPROVED AS TO FORM AND  
LANGUAGE AND FOR EXECUTION

First Reading:      October 26, 2022

  
\_\_\_\_\_  
City Attorney      NK      12-6-22  
Date

First Reading:      December 14, 2022  
Second Reading: January \_\_\_\_, 2023

Verified By: \_\_\_\_\_  
Thomas R. Mooney, AICP  
Planning Director