

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

**AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE MIAMI BEACH CITY CODE, ENTITLED "TAXATION," BY AMENDING ARTICLE IV, ENTITLED "RESORT TAX," BY AMENDING DIVISION 4, ENTITLED "TAX," BY AMENDING SECTION 102-308 THEREOF, ENTITLED "EXEMPTIONS FROM TAX" TO PROVIDE FOR A RESORT TAX EXEMPTIONS FOR EARLY TERMINATION OF TENANCIES INTENDED FOR A PERIOD OF LONGER THAN SIX MONTHS BUT TERMINATED DURING THE FIRST SIX MONTHS OF OCCUPANCY DUE TO DOMESTIC VIOLENCE.**

**WHEREAS**, currently, under the Florida Residential Landlord and Tenant Act, there is no right to early lease termination for tenants who must move to escape domestic, stalking, sexual, or dating violence; and

**WHEREAS**, this means that tenants who are also victims of personal violence can be held financially liable by their landlords for moving prior to the lease end date, even if the move is necessary to immediately evade an abuser, which often results in tenant-victims remaining on the same premises as their abusive co-tenant or partner; and

**WHEREAS**, Section 102-308 of the Miami Beach City Code provides an exemption from payment of the City's Resort Tax for any rents paid by a tenant with a written lease for a term longer than six months ("Long-term Lease"); and

**WHEREAS**, however, property owners must still pay tax on rents paid by a lessee, or the individual occupant for a period of less than six months, even if the original lease was intended as a Long-term Lease for a period longer than six months but was terminated early for any reason whatsoever; and

**WHEREAS**, the Mayor and City Commission wish to offer a resort tax exemption as an incentive for property owners who allow their tenants to terminate a Long-Term Lease early, without any financial penalties, on account of a domestic violence matter, as long as certain conditions are met.

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

**SECTION 1.** That Section 102-308 of Article IV, of Chapter 102 of the Code of the City of Miami Beach is hereby amended as follows:

**CHAPTER 102**

**TAXATION**

\* \* \*

**ARTICLE IV. RESORT TAX**

\* \* \*

**DIVISION 4. TAX**

\* \* \*

**Sec. 102-308. Exemptions from tax.**

No tax shall be imposed upon:

- (1) Federal, state or city governments, or any agency thereof.
- (2) Any nonprofit religious, nonprofit educational or nonprofit charitable institutions when engaged in carrying on the customary nonprofit religious, nonprofit educational or nonprofit charitable activities.
- (3) Any rents paid by a permanent resident on his permanent place of abode, provided that no permanent resident shall be permitted to have more than one exemption during the same period of time.
- (4) Leases. No tax shall be imposed on any rents paid by a lessee, or the individual occupant with a written lease for a term longer than six months provided that the lessee, or the individual occupant authorized by the lease to occupy the premises, actually occupies the premises on a continuous basis for longer than six months.

(a) General. Tax shall be imposed on any rents paid by a lessee or individual occupant during the first six months of the occupancy term unless there is a written lease for a period longer than six months, and provided that the lessee, or the individual occupant authorized by the lease to occupy the premises, actually occupies the premises on a continuous basis for longer than six months.

(b) Early termination of tenancy; victims of domestic violence. No tax shall be imposed on any rents paid by a lessee, or the individual occupant with a written lease that was intended for a period of longer than six months but was terminated earlier than six months due to the tenant or an immediate family member of the tenant residing at the dwelling unit experiencing domestic violence, as long as the following requirements are met:

(i) A notice of early termination is provided to the landlord by the tenant or authorized occupant experiencing domestic violence at least fourteen days prior to the early termination date specified in the notice, which shall be no more than one hundred days from the date of the most recent act of domestic violence. The notice shall be accompanied by one of the following documents: (1) a written police report documenting instances of domestic violence, and certified copy of any restraining orders, injunctions against harassment, or other documents from a criminal case in which the tenant or an occupant of the residence was a victim; (2) documentation from a victim services organization or domestic violence program, agency, or facility, including a shelter or safe house for victims



of domestic violence; or (3) documentation from a medical professional, mental health care provider, attorney, advocate, social worker, or member of the clergy from whom the victim has sought assistance in relation to the domestic violence. The tenant shall also provide to the landlord a written statement, which describes that the tenant reasonably believes that the person who committed the domestic violence knows the address or location where the tenant or immediate family member of the tenant resides, unless the person who committed the domestic violence resides in the same dwelling unit.

(ii) landlord to evidence that the tenant or immediate family member of the tenant residing at the dwelling unit were able to terminate the lease without any penalties, including returning to the tenant any security deposit and/or waiver or other release of claims against the tenant for early termination of the lease.

(5) ~~(4)~~ School lunches served to students and teachers; all hospital meals and rooms.

(6) ~~(5)~~ All premises and all transactions exempted under the provisions of F.S. § 212.03.

(7) ~~(6)~~ Any transaction involving rent or sales price of less than \$0.50.

\* \* \*

## **SECTION 2. REPEALER.**

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

## **SECTION 3. SEVERABILITY.**

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

## **SECTION 4. CODIFICATION.**

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

## **SECTION 5. EFFECTIVE DATE.**

This Ordinance shall take effect on the \_\_\_\_\_ day of \_\_\_\_\_, 2022.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2022.

**ATTEST:**

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


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

Underline denotes additions

~~Strike through~~ denotes deletions

(Sponsored by Commissioner Alex J. Fernandez)

APPROVED AS TO  
FORM & LANGUAGE  
& FOR EXECUTION

  
\_\_\_\_\_  
City Attorney *RA*

12-5-22  
Date