

# MIAMI BEACH

OFFICE OF THE CITY ATTORNEY  
RAFAEL A. PAZ, CITY ATTORNEY

## COMMISSION MEMORANDUM

**TO:** Mayor Dan Gelber and Members of the City Commission  
Alina T. Hudak, City Manager

**FROM:** Rafael A. Paz, City Attorney



**SECOND READING**

**DATE:** February 1, 2023

**SUBJECT: 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.**

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The attached Ordinance was prepared at the request of Commissioner Alex Fernandez, the sponsor of this legislation. The Mayor and Commission approved the ordinance on first reading at the December 14, 2022 City Commission meeting. No changes have been made between first and second reading.

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. 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.

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"). However, property owners must still pay resort tax on rents paid by tenants who occupy the leased premises for a period of less than six months, even if the original lease was intended as a Long-term Lease but was terminated early for any reason whatsoever.

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 specified in the proposed Ordinance are met.

RAP/FA/ag