

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 V, ENTITLED "LOCAL TAX," BY CREATING SECTION 102-388 THEREOF, ENTITLED "HOMELESS AND DOMESTIC VIOLENCE TAX" TO AUTHORIZE MIAMI-DADE COUNTY TO LEVY, COLLECT, AND ADMINISTER THE 1% LOCAL OPTION FOOD AND BEVERAGE TAX (ALSO KNOWN AS THE "HOMELESS AND DOMESTIC VIOLENCE TAX") WITHIN THE MUNICIPAL LIMITS OF THE CITY OF MIAMI BEACH, AS PROVIDED IN SECTION 212.0306 OF THE FLORIDA STATUTES; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, Section 212.0306(1)(b) of the Florida Statutes authorizes Miami-Dade County (the "County") to levy a 1% local option food and beverage tax, also known as the Homeless and Domestic Violence Tax (or the "1% Tax"), with the proceeds thereof dedicated for homeless services and the construction and operation of domestic violence centers; and

WHEREAS, pursuant to Fla. Stat. §212.0306 and Section 29-51 of the Miami-Dade County Code of Ordinances, the 1% Tax applies to all food and beverage sales generated by establishments with gross annual revenues of \$400,000 or more that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except for hotels and motels; and

WHEREAS, the 1% Tax is collected throughout the County, with the exception of the three municipalities authorized to impose their own municipal resort tax, namely, the City of Miami Beach (the "City"), the Town of Surfside, and Bal Harbour Village, each of which are exempt from the 1% Tax pursuant to Fla. Stat. §212.0306(1)(d); and

WHEREAS, 85% of the 1% Tax benefit the Miami-Dade County Homeless Trust, the governing body which oversees the use of the portion of the Tax dedicated to homeless services and programs, and the remaining 15% of the 1% Tax receipts are overseen by the County's Domestic Violence Oversight Board for the construction and operation of domestic violence centers; and

WHEREAS, the 1% Tax has long been a priority for the City and Miami-Dade County, both of which have supported efforts to apply the 1% Tax in the City of Miami Beach; and

WHEREAS, on February 20, 2019, the Board of County Commissioners for Miami-Dade County adopted Resolution No. R-214-19, urging the Florida Legislature to amend Section 212.0306 and expand the 1% Tax to include sales in the City of Miami Beach, in

order to provide additional funding to provide shelter and related services to those experiencing homelessness and those fleeing domestic violence; and

WHEREAS, on November 2, 2021, 53.45% of the voters voting in the City of Miami Beach Special Election approved a nonbinding straw ballot measure, which called for the City Commission to adopt a Resolution urging the Florida Legislature to amend Section 212.0306 of the Florida Statutes, to allow for the collection of the 1% Tax in the City of Miami Beach; and

WHEREAS, on December 8, 2021, the Mayor and City Commission adopted Resolution No. 2021-31952, urging the Florida Legislature to amend Section 212.0306 of the Florida Statutes to allow for the collection of the 1% Tax within the City of Miami Beach; and

WHEREAS, on May 25, 2023, Governor Ron DeSantis signed into law House Bill 7063 (HB 7063), which includes a provision authorizing the 1% Tax to be imposed within the municipal limits of the City of Miami Beach, subject to certain requirements; and

WHEREAS, specifically, HB 7063 amended Section 212.0306(1)(d) to provide that “the tax authorized by paragraph (1)(b) may be levied in” a city or town which collects its own municipal resort tax “if the governing authority of the city or town adopts an ordinance that is subsequently approved by a majority of the registered electors in such city or town at a referendum held at a general election as defined in s. 97.021”; and

WHEREAS, accordingly, the first step to authorize the 1% Tax within the City is for the Mayor and City Commission to consider adoption of this Ordinance; and

WHEREAS, as Fla. Stat. §97.021 defines a “general election” to mean an election held on the first Tuesday after the first Monday in November in the even-numbered year, this Ordinance, if adopted, would be subject to the requisite voter referendum approval as part of the November 5, 2024 general election; and

WHEREAS, if the requisite referendum approval is obtained, an amendment to Section 29-51 of the County Code would also likely be required, as the County Code specifically exempts the City from the 1% Tax; and

WHEREAS, accordingly, the Mayor and City Commission desire to authorize the County to levy, collect, and administer the 1% Tax within the municipal limits of the City of Miami Beach, subject to voter referendum approval in accordance with Section 212.0306(1)(d) of the Florida Statutes.

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

SECTION 1. Section 102-388 of Article V, of Chapter 102 of the City Code, entitled "Taxation," are hereby created as follows:

**CHAPTER 102
TAXATION**

* * *

ARTICLE V. LOCAL BUSINESS TAX

* * *

Sec. 102-388. Levy, collection and administration of 1% local option food and beverage tax (homeless and domestic violence tax).

- (a) The City of Miami Beach authorizes Miami-Dade County to levy, collect and administer the 1% local option food and beverage tax (also known as the "homeless and domestic violence tax"), within the municipal limits of Miami Beach, as provided in section 212.0306 of the Florida Statutes, as the same may be amended from time to time.
- (b) The homeless and domestic violence tax shall be imposed at the rate of one (1) percent on each whole and major fraction of each dollar charged every person for the purchase of food, beverages or alcoholic beverages in establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except hotels and motels, in the same manner, and subject to the same provisions as otherwise applicable throughout Miami-Dade County, Florida, in accordance with the Miami-Dade County Code of Ordinances, as the same may be amended from time to time.
- (c) This section 102-388 of the city code shall be subject to voter referendum approval in accordance with section 212.0306(1)(d) of the Florida Statutes, as same may be amended from time to time. If the requisite voter referendum approval is obtained, the imposition of the foregoing tax shall be further subject to approval by the Miami-Dade County Board of County Commissioners, the taxing authority authorized to levy, collect and administer the tax.

* * *

SECTION 2. 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 3. REPEALER

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

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 following the requisite voter referendum approval, in accordance with Section 212.0306(1)(d) of the Florida Statutes.

PASSED AND ADOPTED this _____ day of _____, 2023.

ATTEST:

Dan Gelber, Mayor

Rafael E. Granado, City Clerk

(Sponsored by Commissioner Ricky Arriola)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney

6-20-23

Date