



COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission

FROM: City Attorney Ricardo J. Dopico

DATE: October 30, 2024

TITLE: A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, REPEALING RESOLUTION NO. 2023-32719, WHICH CALLED FOR A CITY OF MIAMI BEACH SPECIAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORATE OF THE CITY OF MIAMI BEACH A QUESTION ASKING WHETHER A 1% TAX ON FOOD/BEVERAGE SALES IN MIAMI BEACH SHOULD BE LEVIED TO FUND THE CONSTRUCTION/OPERATION OF HOUSING FOR HOMELESS PERSONS AND DOMESTIC VIOLENCE CENTERS, AND SHELTER, FOOD, CLOTHING, MEDICAL CARE, MENTAL HEALTH TREATMENT, TRAINING, AND EDUCATION; FURTHER, DIRECTING THE CITY CLERK TO IMPLEMENT THIS RESOLUTION BY COORDINATING WITH THE MIAMI-DADE COUNTY ELECTIONS DEPARTMENT FOR ITS IMPLEMENTATION OF STATE OF FLORIDA DIVISION OF ELECTIONS REFERENCE GUIDE 0007 ESTABLISHING GUIDELINES FOR COUNTY ELECTIONS DEPARTMENTS TO POST OFFICIAL NOTICES IN ELECTION OFFICES, AT POLLING PRECINCTS, EARLY VOTING SITES, IN VOTE-BY-MAIL BALLOTS, AND ON COUNTY WEBSITES, ADVISING THE CITY'S VOTERS THAT THE CALLING OF THE REFERENDUM HAS BEEN REPEALED AND THE SUBJECT BALLOT MEASURE ORDERED REMOVED FROM THE NOVEMBER 5, 2024 BALLOT BY THE MIAMI BEACH CITY COMMISSION, AND THAT IN ACCORDANCE WITH SAID REFERENCE GUIDE 0007, ANY VOTES CAST FOR THIS BALLOT MEASURE WILL NOT COUNT FOR ITS APPROVAL OR REJECTION NOR SHALL ANY SUCH VOTES CAST BE COUNTED AS PART OF THE OFFICIAL RESULTS OF THE CITY OF MIAMI BEACH'S NOVEMBER 5, 2024 SPECIAL ELECTION.

RECOMMENDATION

BACKGROUND/HISTORY

The above Resolution has been placed on the October 30, 2024 City Commission meeting agenda at the request of Commissioner David Suarez.

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. Pursuant to Section 212.0306, Fla. Stat., and Section 29-51 of the Miami-Dade County Code, 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.

In 2023 and 2024, Section 212.0306, Fla. Stat., was amended to authorize the 1% Tax to be levied in a city or town which collects its own municipal resort tax, which includes Miami Beach, if the city “adopts an ordinance that is subsequently approved by a majority of the electors in such city or town voting in a referendum held at a general election”

On July 26, 2023, the Mayor and City Commission adopted Ordinance No. 2023-4567, which created Section 102-388 of the City Code, entitled “Levy, collection and administration of 1% local option food and beverage tax (Homeless and Domestic Violence tax),” to authorize Miami-Dade County to levy, collect, and administer the 1% Tax in Miami Beach, as provided in Section 212.0306, Florida Statutes, subject to the approval of the City’s voters in a general election (as defined in Section 97.021, Florida Statutes).

ANALYSIS

On July 26, 2023, and pursuant to Section 212.0306(2)(d), Fla. Stat., the Mayor and City Commission adopted Resolution No. 2023-32719, calling for a November 5, 2024 City of Miami Beach Special Election, for the purpose of submitting to the electorate of the City of Miami Beach a question asking whether the 1% Tax should be levied in Miami Beach.

The attached Resolution repeals Resolution No. 2023-32719 in its entirety, and directs the City Clerk to coordinate with the Miami-Dade County Elections Department to remove the ballot question from the November 5, 2024 ballot by implementing State of Florida Division of Elections (“DE”) Reference Guide 0007 (attached to this Memorandum as Exhibit “A”).

DE Reference Guide 0007 establishes guidelines for County elections departments to post official notices in election offices, at polling precincts, early voting sites, in Vote-by-Mail ballots, and on County websites, advising the City’s voters that the calling of the referendum has been repealed and the subject ballot measure ordered removed from the November 5, 2024 ballot by the Miami Beach City Commission.

If this Resolution is adopted, any votes cast for this ballot measure will not count for its approval or rejection nor shall any such votes cast be counted as part of the official results of the City of Miami Beach’s November 5, 2024 Special Election.

FISCAL IMPACT STATEMENT

N/A

Does this Ordinance require a Business Impact Estimate? (FOR ORDINANCES ONLY)

If applicable, the Business Impact Estimate (BIE) was published on:
See BIE at: <https://www.miamibeachfl.gov/city-hall/city-clerk/meeting-notices/>

FINANCIAL INFORMATION

CONCLUSION

Applicable Area

Citywide

Is this a "Residents Right to Know" item, pursuant to City Code Section 2-17?

No

Is this item related to a G.O. Bond Project?

No

Was this Agenda Item initially requested by a lobbyist which, as defined in Code Sec. 2-481, includes a principal engaged in lobbying? No

If so, specify the name of lobbyist(s) and principal(s):

Department

City Attorney

Sponsor(s)

Commissioner David Suarez

Co-sponsor(s)

Condensed Title

Repeal Resolution 2023-32719, Ballot Question for 1% Tax. (Suarez) CA