

MIAMI BEACH

COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission

FROM: City Attorney Ricardo J. Dopico

DATE: June 25, 2025 2:10 p.m. First Reading Public Hearing

TITLE: AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, ENTITLED "TAXATION," BY AMENDING ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-377 THEREOF, ENTITLED "PENALTIES, ENFORCEMENT; COLLECTION OF DELINQUENT FEES AND TAXES, AND CRIMINAL PENALTIES" BY CLARIFYING THE PENALTIES FOR BUSINESSES THAT REPEATEDLY OPERATE WITHOUT PROCURING THE REQUIRED LOCAL BUSINESS TAX RECEIPT; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

RECOMMENDATION

BACKGROUND/HISTORY

ANALYSIS

The attached ordinance is presented on first reading by the sponsor, Commissioner Alex Fernandez.

The City consistently finds businesses that operate without first obtaining the required local business tax receipt ("BTR").

However, the current penalties, as set forth in the City Code impose a mandatory thirteen (13) month prohibition on the issuance of any BTR for third offenses without any showing that the violation was knowing and willful.

The proposed ordinance would amend the mandatory thirteen (13) month prohibition on the issuance of any BTR for third offenses to authorize the City Manager to impose this prohibition only with a showing that the violation was knowing and willful.

FISCAL IMPACT STATEMENT

N/A

Does this Ordinance require a Business Impact Estimate? No
(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-notice/>

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 Alex Fernandez

Co-sponsor(s)

Condensed Title

2:10 p.m. 1st Rdg PH, Clarify Penalties for BTR Violations. (Fernandez) CA

Previous Action (For City Clerk Use Only)