

R5 Q AN ORDINANCE OF THE MAYOR AND 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 102-306 THEREOF, ENTITLED "DEFINITIONS," AMENDING THE DEFINITION OF A RESPONSIBLE PERSON; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

Applicable Area:

MIAMI BEACH

COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission

FROM: City Attorney Ricardo J. Dopico

DATE: June 25, 2025 10:20 a.m. Second Reading Public Hearing

TITLE: AN ORDINANCE OF THE MAYOR AND 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 102-306 THEREOF, ENTITLED "DEFINITIONS," AMENDING THE DEFINITION OF A RESPONSIBLE PERSON; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

RECOMMENDATION

BACKGROUND/HISTORY

ANALYSIS

The attached Ordinance has been placed at the request of Commissioner Kristen Rosen Gonzalez to amend and clarify Section 102-306, the definitions of a responsible officer.

FISCAL IMPACT STATEMENT

N/A

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

If applicable, the Business Impact Estimate (BIE) was published on: 6/9/2025
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 Kristen Rosen Gonzalez

Co-sponsor(s)

Condensed Title

10:20 a.m. 2nd Rdg, Amend Resort Tax Definition of Responsible Person. (KRG) CA

Previous Action (For City Clerk Use Only)

First Reading Public Hearing on 5/21/2025 - R5 Z

ORDINANCE NO. _____

AN ORDINANCE OF THE MAYOR AND 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 102-306 THEREOF, ENTITLED "DEFINITIONS," AMENDING THE DEFINITION OF A RESPONSIBLE PERSON; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, the City has a substantial interest in ensuring compliance with all City Codes applicable to the collection, reporting and payment of resort tax obligations; and

WHEREAS, the taxpayer for resort tax obligation is often not an individual but rather a partnership or corporation; and

WHEREAS, the revision to the definition of a responsible officer will assist those applying for a resort tax account to identify who is required to sign the resort tax application and who is ultimately responsible for the non-payment or audit assessment of resort tax obligations; and

WHEREAS, the City Commission finds that such amendment is consistent with furthering the financial goals of the City to ensure clarity and holding of those individuals responsible for prompt payment of the financial obligations of the resort taxpayer.

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

SECTION 1. That Chapter 102, "Taxation," Article IV, "Resort Tax," Division 4, "Tax," Section 102-306, "Definitions," of the Code of the City of Miami Beach is hereby amended as follows:

**CHAPTER 102
TAXATION**

* * *

Article IV. Resort Tax

* * *

Sec. 102-306. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcoholic beverages means all distilled or rectified spirits, brandy, whiskey, rum, gin, cordials, or similar distilled alcoholic beverages, including all dilutions and mixtures of one or more of the foregoing, and wines.

Apartment house means any building or part thereof, where separate accommodations for four or more families living independently of each other are supplied to transient or permanent guests or tenants.

Finance director means the finance director of the city or his authorized deputy.

Guest means any person purchasing food, beverages, intoxicating liquors or wine of any restaurant, or premises licensed for sale of beverages, intoxicating liquors or wine.

Hotels, motels and roominghouses means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants, whether or not there is in connection with any of the same, any dining rooms, cafes, or other places where meals or lunches are sold or served to guests.

Occupancy means the use or possession or the right to the use or possession of any room or rooms in a hotel, motel, roominghouse or apartment house, or the right to the use or possession of the furnishings or to the services and accommodations accompanying the use and possession of such room or rooms.

Occupant means a person who, for a consideration, uses, possesses or has the right to use or possess any room or rooms in a hotel, motel, roominghouse, or apartment house, under any lease, concession, permit, right of access, license to use or other agreement, or otherwise.

Operator means any person operating a hotel, motel, roominghouse, apartment house, or restaurant serving food, and any premises licensed by the city to sell beverages, intoxicating liquors or wine in the city, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee or any other person otherwise operating such hotel, motel, roominghouse, apartment house, restaurant serving food, and any premises licensed by the city to sell beverages, intoxicating liquors or wine.

Permanent resident means any person who has resided in the city for longer than six consecutive months.

Rent means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.

Responsible officer means any person that has an responsibility for the oversight of the financial affairs and strategic direction of an operator, including but not limited to:

- (1) ~~The officers of a corporation~~ A sole proprietor;
- (2) ~~Any stockholder in a corporation controlling 51 percent or more of the voting stock of the corporation~~ The officers of an operator; or
- (3) ~~Any officer, employee, partner or agent of an operator who has authority to sign checks drawn on, or make withdrawals from any bank account of such operator into which revenues from transactions subject to resort tax have been deposited, regardless of~~

~~whether such authority is actual or constructive.~~ Any owner controlling 51 percent or more of the voting interest in an operator; or

- (4) Any officer, employee, partner or agent of an operator who has authority to sign checks drawn on, or make withdrawals from any bank account of such an operator into which revenues from transactions subject to resort tax have been deposited, regardless of whether such authority is actual or constructive.

Restaurant means any business or place for serving of food or refreshments required by law to be licensed by the hotel and restaurant commission of the state, or any premises licensed by the city for sale of intoxicating liquor or wine.

Return means any return filed or required to be filed as provided in this division.

Room means any room of any kind, in any part or portion of a hotel, motel, roominghouse or apartment house available for or let out for use or possession for any purpose other than a place of public assembly.

Sales price means the retail sales price charged by the operator to a guest, consumer or to any person for each sale of food, beverages, intoxicating liquors or wine sold.

* * *

SECTION 2. REPEALER.

All ordinances or parts of ordinances and all section and parts of sections 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 City Commission, and it is hereby ordained that the provisions of this ordinance shall become and be made part of the Code of the City of Miami Beach as amended; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section" or other appropriate word.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall take effect ten days following adoption.

PASSED and **ADOPTED** this _____ day of _____, 2025.

ATTEST:

Rafael E. Granado, City Clerk

(Sponsored by Commissioner Kristen Rosen Gonzalez)

Underline denotes additions; Strikethrough denotes deletions.

Steven Meiner, Mayor

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION

City Attorney

4/10/2025

Date