

MEMORANDUM

Agenda Item No. 11(A)(28)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: December 1, 2021

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution urging the Florida Legislature to expand the local option food and beverage tax, which proceeds are used for the provision of homeless services, shelter and housing and the construction and operation of new domestic violence centers, to include food and beverage sales in Bal Harbour Village, the City of Miami Beach, and the Town of Surfside which are currently exempt; waiving Resolution No. R-764-13 limiting the number of state legislative priorities and amending Resolution No. R-995-21 to include this item as an additional state legislative priority for the 2022 session; preliminarily identifying this item as a priority for the 2023 session; urging Bal Harbour Village, the City of Miami Beach, and the Town of Surfside to support the County's legislative efforts to expand the local option food and beverage tax; and authorizing the members of the Domestic Violence Oversight Board to lobby those municipalities for that purpose

Resolution No. R-1198-21

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Rebeca Sosa.



Geri Bonzon-Keenan
County Attorney

GBK/smm



MEMORANDUM
(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

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Gen Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(28)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present ____, 2/3 membership ____, 3/5's ____, unanimous ____, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) ____, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) ____, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(28)
12-1-21

RESOLUTION NO. _____ R-1198-21

RESOLUTION URGING THE FLORIDA LEGISLATURE TO EXPAND THE LOCAL OPTION FOOD AND BEVERAGE TAX, WHICH PROCEEDS ARE USED FOR THE PROVISION OF HOMELESS SERVICES, SHELTER AND HOUSING AND THE CONSTRUCTION AND OPERATION OF NEW DOMESTIC VIOLENCE CENTERS, TO INCLUDE FOOD AND BEVERAGE SALES IN BAL HARBOUR VILLAGE, THE CITY OF MIAMI BEACH, AND THE TOWN OF SURFSIDE WHICH ARE CURRENTLY EXEMPT; WAIVING RESOLUTION NO. R-764-13 LIMITING THE NUMBER OF STATE LEGISLATIVE PRIORITIES AND AMENDING RESOLUTION NO. R-995-21 TO INCLUDE THIS ITEM AS AN ADDITIONAL STATE LEGISLATIVE PRIORITY FOR THE 2022 SESSION; PRELIMINARILY IDENTIFYING THIS ITEM AS A PRIORITY FOR THE 2023 SESSION; URGING BAL HARBOUR VILLAGE, THE CITY OF MIAMI BEACH, AND THE TOWN OF SURFSIDE TO SUPPORT THE COUNTY’S LEGISLATIVE EFFORTS TO EXPAND THE LOCAL OPTION FOOD AND BEVERAGE TAX; AND AUTHORIZING THE MEMBERS OF THE DOMESTIC VIOLENCE OVERSIGHT BOARD TO LOBBY THOSE MUNICIPALITIES FOR THAT PURPOSE

WHEREAS, certain Florida counties are permitted by section 212.0306, Florida Statutes, to levy a local option food and beverage tax (“food and beverage tax”); and

WHEREAS, Miami-Dade County (“County”) authorized the levy of the food and beverage tax by ordinance, now codified in section 29-51 of the Code of Miami-Dade County; and

WHEREAS, up to 85 percent of the proceeds of the food and beverage tax are to be used for the provision of homeless services, shelter and housing, with at least 15 percent of the proceeds to be used for the construction and operation of new domestic violence centers; and

WHEREAS, no food and beverage tax is levied upon food and beverage sales in Bal Harbour Village, the City of Miami Beach, or the Town of Surfside (“beach municipalities”) as those municipalities are exempt pursuant to section 212.0306(2)(d), Florida Statutes, which expressly exempts sales in municipalities which pay the municipal resort tax authorized by chapter 67-930, Laws of Florida; and

WHEREAS, the Domestic Violence Oversight Board (DVOB) is empowered to advise this Board as to all matters relating to domestic violence, including the use of the food and beverage tax proceeds; and

WHEREAS, on July 27, 2018, the DVOB adopted Resolution No. 2018-1 (“2018 DVOB resolution”), describing the need for increased funding for shelter and services for those experiencing homelessness and those fleeing domestic violence and urging this Board to act; and

WHEREAS, the 2018 DVOB resolution urged this Board to include in the County’s 2019 legislative priorities that the Florida Legislature and the Miami-Dade Legislative Delegation work to expand the food and beverage tax to include food and beverage sales in the beach municipalities; and

WHEREAS, on February 20, 2019, this Board adopted Resolution No. R-214-19, urging the Florida Legislature to expand the food and beverage tax to include food and beverage sales the beach municipalities, adding said expansion as a state legislative priority for the 2019 session, preliminarily identifying this item as a priority for the 2020 session, urging the beach municipalities to support the County’s legislative efforts to expand the food and beverage tax, and authorizing the members of the DVOB to lobby those municipalities and the Florida Legislature for that purpose; and

WHEREAS, the Florida Legislature did not expand the food and beverage tax as urged by this Board; and

WHEREAS, subsequently, in a non-binding ballot question on November 2, 2021, City of Miami Beach residents voted to support the City of Miami Beach Commission adopting a resolution urging the Florida Legislature to expand the food and beverage tax to include food and beverage sales in that city; and

WHEREAS, on November 17, 2021, the DVOB unanimously adopted DVOB Resolution 2021-1, attached hereto as Attachment A, urging this Board to urge the Florida Legislature to work to expand the food and beverage tax to include food and beverage sales in the beach municipalities, to include such urging in the County's 2022 legislative priorities, and to authorize DVOB members to lobby the beach municipalities to support the legislative amendment described herein; and

WHEREAS, as explained in the DVOB resolutions, domestic violence is a safety threat countywide, with no exception to the violence for the beach municipalities; and

WHEREAS, as explained in the DVOB resolutions, all three of the County-owned and operated emergency domestic violence shelter locations are at or near full capacity, with some domestic violence survivors turned away for lack of space, and a fourth shelter location which was funded with the proceeds of the food and beverage tax proceeds has recently opened is expected to be operating at full capacity soon; and

WHEREAS, as explained in the DVOB resolutions, the County's homeless and domestic violence centers serve residents in need countywide, including residents of the beach municipalities; and

WHEREAS, this Board agrees with the DVOB that additional revenues need to be identified in order to fund current and future needs for services, shelter and housing for those experiencing homelessness and those fleeing domestic violence; and

WHEREAS, collecting the food and beverage tax in the beach municipalities could increase the annual tax proceeds by approximately \$6,500,000.00; and

WHEREAS, collection of the food and beverage tax in the beach municipalities requires a legislative amendment to section 212.0306, Florida Statutes, specifically section 212.0306(2)(d), to remove the exemption for sales in those areas; and

WHEREAS, this Board desires to adopt DVOB Resolution No. 2021-1 and incorporate it as if fully set forth herein; and

WHEREAS, this Board desires to expand the food and beverage tax to include sales in the beach municipalities in order to provide additional funding to provide shelter and related services to those experiencing homelessness and those fleeing domestic violence; and

WHEREAS, this Board desires to identify this issue as a 2022 state legislative priority, and to preliminarily identify this issue as a 2023 state legislative priority; and

WHEREAS, this Board desires to authorize the members of the DVOB to lobby the beach municipalities and the Florida Legislature to support the expansion of the food and beverage tax,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that this Board:

Section 1. Approves the foregoing recitals, which are incorporated herein by reference.

Section 2. Urges the Florida Legislature to expand the food and beverage tax to include food and beverage sales in the beach municipalities.

Section 3. Waives the requirements of Resolution No. R-764-13 limiting the number of state legislative priorities and amends Resolution No. R-995-21 to include this item as an additional state legislative priority for the 2022 session.

Section 4. Preliminarily identifies the legislative action set forth in section 2 above as a priority for the 2023 legislative session.

Section 5. Urges the beach municipalities to support the County’s legislative efforts to expand the food and beverage tax to include food and beverage sales in the beach municipalities.

Section 6. Authorizes the members of the DVOB to lobby the beach municipalities and the Florida Legislature to support the legislative amendment described in this resolution.

Section 7. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, the Chair and Members of the Miami-Dade State Legislative Delegation, and the members of the Bal Harbour Village Council, Miami Beach City Commission, and the Mayor, Vice Mayor and Town Commission of the Town of Surfside.

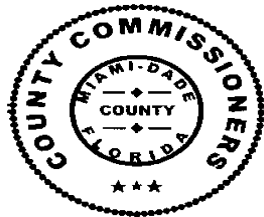
Section 8. Directs the County’s state lobbyists to advocate for the actions set forth in section 2 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2022 State Legislative Package to include this item as a priority and to preliminarily identify this item as a priority when this Board determines priorities for the 2023 session as provided in Resolution No. R-764-13.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa. It was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Rebeca Sosa** and upon being put to a vote, the vote was as follows:

	Jose "Pepe" Diaz, Chairman	aye	
	Oliver G. Gilbert, III, Vice-Chairman	aye	
Sen. René García	absent	Keon Hardemon	aye
Sally A. Heyman	aye	Danielle Cohen Higgins	aye
Eileen Higgins	aye	Joe A. Martinez	aye
Kionne L. McGhee	aye	Jean Monestime	absent
Raquel A. Regalado	aye	Rebeca Sosa	aye
Sen. Javier D. Souto	aye		

The Chairperson thereupon declared this resolution duly passed and adopted this 1st day of December, 2021. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
 BY ITS BOARD OF
 COUNTY COMMISSIONERS



HARVEY RUVIN, CLERK

Melissa Adames

By: _____
 Deputy Clerk

Approved by County Attorney as
 to form and legal sufficiency. BKN

Brenda Kuhns Neuman

RESOLUTION NO. 2021-1

RESOLUTION OF THE DOMESTIC VIOLENCE OVERSIGHT BOARD (DVOB) URGING THE MIAMI-DADE BOARD OF COUNTY COMMISSIONERS TO INCLUDE IN THE COUNTY'S 2022 LEGISLATIVE PRIORITIES THAT THE FLORIDA LEGISLATURE AND THE MIAMI-DADE LEGISLATIVE DELEGATION WORK TO AMEND AND EXPAND THE LOCAL OPTION FOOD AND BEVERAGE TAX, AUTHORIZED TO BE LEVIED BY SECTION 212.0306, FLORIDA STATUTES, TO INCLUDE FOOD AND BEVERAGE SALES IN BAL HARBOUR VILLAGE, THE CITY OF MIAMI BEACH, AND THE TOWN OF SURFSIDE; AND URGING THE MIAMI-DADE BOARD OF COUNTY COMMISSIONERS TO AUTHORIZE MEMBERS OF THE DVOB TO LOBBY SUCH MUNICIPALITIES TO SUPPORT SUCH LEGISLATIVE EFFORTS

WHEREAS, Florida counties are permitted by section 212.0306, Florida Statutes, to levy a local option food and beverage tax (food and beverage tax); and

WHEREAS, Miami-Dade County (County) authorized the levy of the food and beverage tax by ordinance, now codified in Section 29-51 of the Miami-Dade County Code; and

WHEREAS, at least 15 percent of the proceeds of the food and beverage tax must be used for the construction and operation of new domestic violence centers, with the remaining proceeds to be used for the provision of homeless services, shelter and housing; and

WHEREAS, no food and beverage tax is levied upon food and beverage sales in Bal Harbour Village, the City of Miami Beach, and the Town of Surfside (beach municipalities) as those municipalities are exempt pursuant to section 212.0306(2)(d), Florida Statutes, which expressly exempts sales in municipalities which pay the municipal resort tax authorized by chapter 67-930, Laws of Florida; and

WHEREAS, domestic violence is a safety threat countywide, with no exception to the violence for the beach municipalities; and

WHEREAS, to assist those fleeing domestic violence, advocates focus first on safety and security, including emergency shelter; and

WHEREAS, to meet the need for emergency shelter from domestic violence, the County owns and operates a state-certified domestic violence emergency shelter with four locations, two of which were constructed with the proceeds of the food and beverage tax; and

WHEREAS, three of the County's emergency domestic violence shelter locations are operating at or near full capacity, with some domestic violence survivors turned away for lack of space, and the fourth and newest location is expected to soon be operating at full capacity; and

WHEREAS, the County's domestic violence shelters serve residents in need countywide, including residents of the beach municipalities, but additional domestic violence shelters need to be built to meet current and future needs of people fleeing domestic violence; and

WHEREAS, it is estimated that collecting the food and beverage tax in the beach municipalities would increase the annual tax proceeds by approximately \$6.5 million; and

WHEREAS, these additional tax proceeds would significantly help provide the funding needed to construct and operate additional domestic violence shelters; and

WHEREAS, collection of the food and beverage tax in the beach municipalities requires a legislative amendment to section 212.0306, Florida Statutes, specifically section 212.0306(2)(d), to remove the exemption for sales in those areas; and

WHEREAS, on February 20, 2019, the Miami-Dade Board of County Commissioners (County Commission) adopted Resolution No. R-214-19, urging the Florida Legislature to expand the food and beverage tax to include food and beverage sales the beach municipalities, adding said

expansion as a state legislative priority for the 2019 session, preliminarily identifying this item as a priority for the 2020 session, urging the beach municipalities to support the county's legislative efforts to expand the food and beverage tax, and authorizing the members of the DVOB to lobby those municipalities for that purpose; and

WHEREAS, the Florida Legislature did not expand the food and beverage tax as urged by the County Commission; and

WHEREAS, subsequently, in a non-binding ballot question on November 2, 2021, City of Miami Beach residents voted to support the City of Miami Beach Commission adopting a resolution urging the Florida Legislature to expand the food and beverage tax to include food and beverage sales in that city; and

WHEREAS, the role of the DVOB is to advise the County Commission as to all matters relating to domestic violence, including the use of the food and beverage tax proceeds; and

WHEREAS, the DVOB desires to urge the County Commission to include in the County's 2022 legislative priorities that the Florida Legislature and the Miami-Dade Legislative Delegation work to amend and expand the food and beverage tax to include food and beverage sales in the beach municipalities and to authorize the DVOB members to lobby the beach municipalities to support such expansion,

NOW, THEREFORE, BE IT RESOLVED BY THE DOMESTIC VIOLENCE OVERSIGHT BOARD, that the DVOB:

Section 1. Approves and incorporates the foregoing recitals into this resolution.

Section 2. Urges the County Commission to include in the County's 2022 legislative priorities that the Florida Legislature and the Miami-Dade Legislative Delegation work to amend

and expand the food and beverage tax to include food and beverage sales in the beach municipalities.

Section 3. Urges the County Commission to authorize the members of the DVOB to lobby the beach municipalities to support the legislative amendment and expansion of the food and beverage tax described in this resolution.

Section 4. This Board directs the DVOB Executive Director to transmit a copy of this resolution to the County Commission and the Clerk of the Board.

It was offered by Vice-Chairperson Carrie Q. Soubal, who moved its adoption. The motion was seconded by Vanessa Joseph, and upon being put to a vote, the vote was as follows:

Miguel A. De Grandy, Chairperson	aye
Carrie Q. Soubal, Vice-Chairperson	aye
Ronald L. Book.	absent
Rosa C. Figarola	absent
Vanessa Joseph	aye
Shirlyon McWhorter	aye
Migna Sanchez-Llorens	absent
Thomas Buchanan	aye
Cecile Houry	aye
Rosa Kasse	absent
Marlen A. Oria	absent

The Chairperson thereupon declared the resolution duly passed and adopted this 17th day of November, 2021.

MIAMI-DADE COUNTY DOMESTIC
VIOLENCE OVERSIGHT BOARD

By: *miguel de grandy*

Miguel A. De Grandy, Chairperson
Domestic Violence Oversight Board

Approved as to form
and legal sufficiency:

Brenda Kuhns Neuman
Assistant County Attorney

BKN