

RESOLUTION NO. 2022-R-35

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA, URGING THE FLORIDA LEGISLATURE TO PASS LEGISLATION MODIFYING THE TOURIST DEVELOPMENT TAX (“BED TAX”) SO AS TO CREATE A MORE FAIR APPORTIONMENT OF RELATED FUNDING TO MUNICIPALITIES IN MIAMI-DADE COUNTY; URGING THE MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS TO REVIEW THE POSSIBILITY OF EQUITABLY DISTRIBUTING A PORTION OF THE BED TAX TO MUNICIPALITIES WITHIN MIAMI-DADE COUNTY BASED ON THEIR RATE OF COLLECTION; PROVIDING FOR TRANSMITTAL AND AN EFFECTIVE DATE.**

**WHEREAS**, in 1978, the Florida Legislature passed the Tourist Development Tax (commonly referred to as the “Bed Tax”), which called for a tax to be imposed on every person who rents, leases, or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, condominium, or timeshare resort for a term of 6 months or less is exercising a privilege which is subject to taxation under this section, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt according to the provisions of chapter 212; and

**WHEREAS**, pursuant to Section 125.0104, the Bed Tax was and continues to be levied by counties, unless a municipality had a similar tax in place at the time of the implementation of the Tourist Development Tax legislation; and

**WHEREAS**, in Miami-Dade County, three (3) municipalities—Surfside, Bal Harbour, and Miami Beach—are exempt from the Bed Tax legislation and levy their own similar tax; and

**WHEREAS**, today, the Bed Tax is a two percent (2%) tax, collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach, with sixty percent (60%) of the Bed Tax distributed to the Greater Miami Convention and Visitors Bureau, twenty percent (20%) to the Miami-Dade County Department of Cultural Affairs, and twenty percent (20%) to the City of Miami; and

**WHEREAS**, many municipalities in Miami-Dade County have experienced tremendous growth in the number of hotels and hotel guests in their communities; and

**WHEREAS**, such growth has increased demand for a variety of municipal services, including, but not limited to, police services, for which the Bed Tax has not been properly distributed to assist in the recovery of those increased costs; and

**WHEREAS**, many municipalities in Miami-Dade have not benefitted from their fair share of promotional and economic development funds associated with the Bed Tax; and

**WHEREAS**, as a result, municipalities are demanding for a change to the Chapter 125, Florida Statutes, so as to provide municipalities with their fair share of Bed Tax funds, which are being generated in their communities and not being fairly returned.

**NOW, THEREFORE, BE IT DULY RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF NORTH MIAMI, FLORIDA:**

**Section 1.** **Recitals.** The above recitals are confirmed, adopted, and incorporated herein and made a part hereof by reference.

**Section 2.** **Urging State Legislature.** The Florida Legislature is hereby strongly urged to pass legislation that either allows municipalities to levy their own hotel tax in addition to the Bed Tax or change the apportionment formula so as to require Miami-Dade County to proportionately and more fairly distribute Bed Tax funds throughout municipalities.

**Section 3.** **Request to Miami-Dade County Commission.** The Miami-Dade County Board of County Commissioners is urged to review the possibility of equitably distributing a portion of the Bed Tax to municipalities within Miami-Dade County based on their rate of collection.

**Section 4.** **Transmittal.** The City Clerk is hereby directed to transmit this Resolution to the Speaker of the Florida House of Representatives, the President of the Florida Senate, the Governor of the State of Florida, the Miami-Dade State Legislative Delegation, the Miami-Dade Mayor and Board of County Commissioners, the Miami-Dade County League of Cities, and such individuals of the Florida legislature and staff as deemed appropriate by the City Manager, to ensure that the City's position with this regard is clearly received and understood.

**Section 5.** **Effective Date.** This Resolution shall become effective immediately

upon adoption.


**PASSED AND ADOPTED** by a 5-0 vote of the Mayor and City Council of the City of North Miami, Florida, this 12th day of April, 2022.

  
PHILIPPE BIEN-AIME  
MAYOR

ATTEST:

  
\_\_\_\_\_  
VANESSA JOSEPH, ESQ.  
CITY CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

  
\_\_\_\_\_  
JEFF P. H. CAZEAU, ESQ.  
CITY ATTORNEY

SPONSORED BY: COUNCILWOMAN MARY ESTIMÉ-IRVIN

Moved by: Timothe

Seconded by: Galvin

**Vote:**

Mayor Philippe Bien-Aime	<u>X</u>	(Yes)	_____	(No)
Vice Mayor Alix Desulme, Ed.D.	<u>X</u>	(Yes)	_____	(No)
Councilman Scott Galvin	<u>X</u>	(Yes)	_____	(No)
Councilwoman Cassandra Timothe, MPA	<u>X</u>	(Yes)	_____	(No)
Councilwoman Mary Estimé-Irvin	<u>X</u>	(Yes)	_____	(No)