

**MEMORANDUM**

IRCA  
Agenda Item No. 2 (E)

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**TO:** Honorable Chairman Joe A. Martinez  
and Members, Board of County Commissioners

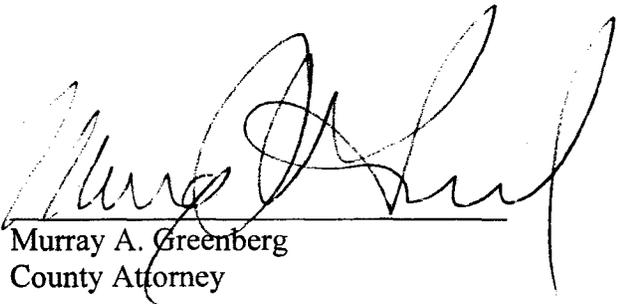
**DATE:** October 12, 2005

**FROM:** Murray A. Greenberg  
County Attorney

**SUBJECT:** Resolution Urging the Florida  
Legislature to Exempt From  
Sales Tax Year-Round Hurricane  
Supplies and Hurricane-Related  
Building Materials

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The accompanying resolution was prepared and placed on the agenda at the request of Senator Javier D. Souto.



Murray A. Greenberg  
County Attorney

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# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Joe A. Martinez      **DATE:** October 18, 2005  
and Members, Board of County Commissioners

**FROM:**   
Murray A. Greenberg  
County Attorney

**SUBJECT:** Agenda Item No.

Please note any items checked.

- "4-Day Rule" ("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
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor

Agenda Item No.

Veto \_\_\_\_\_

10-18-05

Override \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
ENACT A YEAR-ROUND EXEMPTION FROM SALES TAX  
FOR HURRICANE SUPPLIES AND MATERIALS USED TO  
PROTECT PEOPLE AND PROPERTY FROM HURRICANES

**WHEREAS**, by Resolution No. 99-05 sponsored by Senator Javier D. Souto and adopted on January 20, 2005, this Board urged the Florida Legislature to adopt a Hurricane Sales Tax Holiday on personal hurricane supplies, such as batteries, flashlights, portable radios and bottled water, and on materials used to protect residential property from hurricanes, such as hurricane shutters, plywood, wind-resistant windows, generators, and materials used to build hurricane safe rooms; and

**WHEREAS**, during the 2005 legislative session, the Florida Legislature passed HB 6001, which provided for a Hurricane Sales Tax Holiday from June 1, 2005 to June 12, 2005 on the sale of flashlights, portable radios, tarps, first-aid kits, tie-down kits, fuel tanks, batteries, coolers, and generators; and

**WHEREAS**, the Hurricane Sales Tax Holiday was the nation's first such holiday and was a great success in encouraging Floridians to prepare for hurricane season; and

**WHEREAS**, Floridians saved approximately \$10 million in sales tax during the 12-day sales tax holiday and many retailers sold out their entire stock of some hurricane supplies, such as generators, flashlights, and batteries; and

**WHEREAS**, the Hurricane Sales Tax Holiday served as a good public awareness vehicle to encourage people to prepare for the 2005 hurricane season; and

**WHEREAS**, the hurricane supplies that Floridians purchased during the Hurricane Sales Tax Holiday undoubtedly proved very useful during Hurricane Katrina; and

**WHEREAS**, the State of Florida's tax policy should encourage Floridians to plan and prepare for hurricanes throughout the year,

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

Section 1. Urges the Florida Legislature to enact a year-round exemption from sales tax hurricane supplies and materials used to protect persons and property from hurricane damage, such as batteries, flashlights, battery-powered radios, generators, hurricane shutters, wind-resistant windows, plywood to be used to cover windows, and materials used to build hurricane-safe rooms.

Section 2. Directs the County's state lobbyists to advocate for passage of legislation consistent with Section 1 above, and directs the Office of Intergovernmental Affairs to include this item in the 2006 State Legislative Package.

Section 3. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Chair and members of the Miami-Dade County State Legislative Delegation.

The foregoing resolution was sponsored by Senator Javier D. Souto and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

Joe A. Martinez, Chairman	
Dennis C. Moss, Vice-Chairman	
Bruno A. Barreiro	Dr. Barbara Carey-Shuler
Jose "Pepe" Diaz	Carlos A. Gimenez
Sally A. Heyman	Barbara J. Jordan
Dorrin D. Rolle	Natacha Seijas
Katy Sorenson	Rebeca Sosa
Sen. Javier D. Souto	

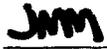
The Chairman thereupon declared the resolution duly passed and adopted this 18<sup>th</sup> day of October, 2005. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

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

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.



Jess M. McCarty