

MEMORANDUM

Agenda Item No. 11(A)(29)

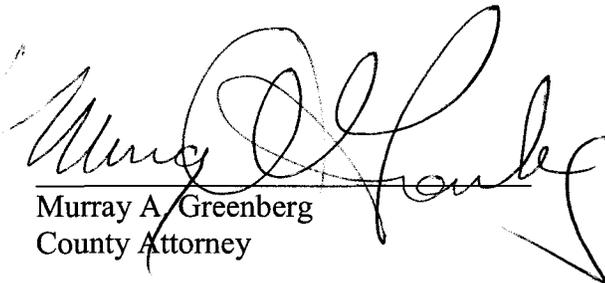
TO: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners

DATE: September 12, 2006

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Resolution directing County
Attorney to file suit against
internet providers to collect
tourist and convention
development taxes due
Miami-Dade County

The accompanying resolution was prepared and placed on the agenda at the request of
Chairman Joe A. Martinez.


Murray A. Greenberg
County Attorney

MAG/bw



MEMORANDUM

(Revised)

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

DATE: September 12, 2006

FROM: Murray A. Greenberg
County Attorney

SUBJECT: Agenda Item No. 11(A)(29)

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
Veto _____
Override _____

Agenda Item No. 11(A)(29)
9-12-06

RESOLUTION NO. _____

RESOLUTION DIRECTING COUNTY ATTORNEY
TO FILE SUIT AGAINST INTERNET PROVIDERS
TO COLLECT TOURIST AND CONVENTION
DEVELOPMENT TAXES WITH RESPECT TO
THESE COMPANIES RENTING OR LEASING OF
TRANSIENT LODGING ACCOMMODATIONS

WHEREAS, Miami-Dade County collects Tourist and Convention Development Taxes (the bed tax) on the rental, leasing or using for consideration of transient accommodations in Miami-Dade County; and

WHEREAS, the bed tax is generally collected by the resort, hotel, motel, etc. from the public (consumer) on the retail rate for which transient lodging space is rented leased or otherwise let for consideration and remitted to the County directly by the resort, hotel, motel etc.; and

WHEREAS, internet providers of transient accommodations are currently acquiring transient accommodations by contracts or arrangements directly with resorts, hotels, motels, etc. for which bed taxes are being remitted to the County on the significantly discounted or wholesale rates only; and

WHEREAS, most of these internet providers are selling or reselling to the public their acquired transient accommodations at substantially higher or marked up rates and simply not remitting to Miami-Dade County the bed taxes which are lawfully due on these higher or marked

up rates, even though in many cases bed taxes are being paid by the public to the internet providers on these higher or marked up rates; and

WHEREAS, lawsuits have been and/or are now being filed throughout the country by counties and local governments to compel internet providers to remit to the local governments all lawfully due and payable bed taxes which are attributable to the internet providers' lease, rental to, or use for consideration by the public of transient lodging space,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that the County Attorney is hereby directed to take all necessary steps to file an appropriate lawsuit against internet providers in order to collect all bed taxes legally due and payable on these internet providers' rental, leasing or use for consideration of transient lodging space in Miami-Dade County.

The foregoing resolution was sponsored by Chairman Joe A. Martinez 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 | Jose "Pepe" Diaz |
| Audrey M. Edmonson | Carlos A. Gimenez |
| Sally A. Heyman | Barbara J. Jordan |
| Dorrin D. Rolle | Natacha Seijas |
| Katy Sorenson | Rebeca Sosa |
| Sen. Javier D. Souto | |

The Chairperson thereupon declared the resolution duly passed and adopted this 12th day of September, 2006. 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.

James K. Kracht

