

# MEMORANDUM

Agenda Item No. 11(A)(31)

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**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

**DATE:** April 6, 2010

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution urging the Florida  
Legislature to pass legislation  
allowing the use of the North  
American Industry  
Classification System  
(NAICS) by tax collectors in  
classifying businesses for  
local business taxes

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



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R. A. Cuevas, Jr.  
County Attorney

RAC/jls



# MEMORANDUM

(Revised)

**TO:** Honorable Chairman Dennis C. Moss  
and Members, Board of County Commissioners

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**SUBJECT:** Agenda Item No. 11(A)(31)

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
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_ ) 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)(31)  
4-6-10

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

RESOLUTION URGING THE FLORIDA LEGISLATURE TO  
PASS LEGISLATION ALLOWING THE USE OF THE NORTH  
AMERICAN INDUSTRY CLASSIFICATION SYSTEM  
(NAICS) BY TAX COLLECTORS IN CLASSIFYING  
BUSINESSES FOR LOCAL BUSINESS TAXES

**WHEREAS**, the North American Industry Classification System (NAICS) is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy; and

**WHEREAS**, NAICS was developed under the auspices of the federal Office of Management and Budget (OMB), and adopted in 1997 to replace the Standard Industrial Classification (SIC) system; and

**WHEREAS**, NAICS was developed jointly by the U.S. Economic Classification Policy Committee, Statistics Canada, and Mexico's Instituto Nacional de Estadística, Geografía e Informática, to allow for a high level of comparability in business statistics among the North American countries; and

**WHEREAS**, during the 2009 session, the Florida Legislature passed HB 7031, which began the transition for state agencies to use NAICS, and the Florida Legislature has required the reporting of NAICS codes for principals on lobbyist registration forms for several years; and

**WHEREAS**, on September 1, 2009, this Board passed Ordinance No. 09-77 requiring the use of the NAICS by County Departments to classify businesses unless prohibited by federal or state law; and

**WHEREAS**, changes are necessary to state law to allow tax collectors to use NAICS as the basis for the classification of businesses for Local Business Tax purposes,

**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 pass legislation allowing the use of the North American Industry Classification System by tax collectors in classifying businesses for Local Business Tax purposes.

**Section 2.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker and the Chair and Members of the Miami-Dade County State Legislative Delegation.

**Section 3.** Directs the County's state lobbyists to advocate for the legislation set forth in Section 1 above, and authorizes and directs that the 2010 and 2011 State Legislative Packages be amended to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Natacha Seijas. It was 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:

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

The Chairperson thereupon declared the resolution duly passed and adopted this 6<sup>th</sup> day of April, 2010. 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

