

MEMORANDUM

Agenda Item No. 11(A)(14)

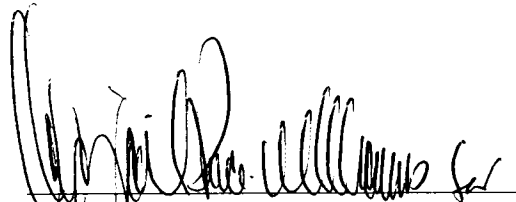
TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

DATE: November 4, 2010

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

SUBJECT: Resolution opposing any effort by
the Florida Legislature to block local
governments from receiving their fair
share of convention development and
other bed taxes

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



R. A. Cuevas, Jr.
County Attorney

RAC/cp



MEMORANDUM

(Revised)

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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)(14)
11-4-10

RESOLUTION NO. _____

RESOLUTION OPPOSING ANY EFFORT BY THE FLORIDA
LEGISLATURE TO BLOCK LOCAL GOVERNMENTS FROM
RECEIVING THEIR FAIR SHARE OF CONVENTION
DEVELOPMENT AND OTHER BED TAXES

WHEREAS, Miami-Dade County is authorized to levy and collect Tourist and Convention Development Taxes (“the bed tax”) on the “total consideration charged” for the lease or rental of hotel, motel, resort and other transient lodging accommodations (“hotel rooms”) in Miami-Dade County, pursuant to sections 125.0104(c) and 212.0305(4), Florida Statutes, and sections 29-51(a) and 29-60(a), Code of Miami-Dade County; and

WHEREAS, pursuant to state statute and county code, the bed tax “shall be charged by the person receiving the consideration for the lease or rental, and by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant or customer at the time of payment of the consideration for such lease or rental”; and

WHEREAS, online travel companies receive payments over the internet for the rental of hotel rooms in Miami-Dade County; and

WHEREAS, in many cases, these online travel companies are not remitting bed taxes to the County based upon the total consideration charged for the lease or rental of hotel rooms, *i.e.* the retail room rate; and

WHEREAS, local governments have filed lawsuits throughout the country to compel firms that receive payments over the internet for the lease or rental of hotel rooms to remit unpaid bed taxes; and

WHEREAS, in accordance with Resolution No. 1044-06, Miami-Dade County has been engaged in legal and administrative proceedings against several online travel companies that

receive payments over the internet for the lease or rental of hotel rooms to collect unpaid bed taxes; and

WHEREAS, on October 19, 2010, the Board passed Resolution No. 1062-10 approving the County's participation in the proposed settlement of the federal class action lawsuit, *Monroe County v. Priceline, Inc, et al*, in which the County is a class member; and

WHEREAS, the *Priceline* class action lawsuit and settlement relates only to the Tourist Development Tax, and did not involve the Convention Development Tax; and

WHEREAS, during the 2010 session, bills were filed that would have blocked local governments from receiving their fair share of Tourist and Convention Development Taxes; and

WHEREAS, it is likely that such legislation will be refiled for consideration during the 2011 session,

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

Section 1. Opposes any effort by the Florida Legislature to:

1. Block local governments from receiving their fair share of convention development and other bed taxes;
2. Preempt local governments from suing online travel companies to recover bed tax revenues on the full price of such rentals; or
3. Provide amnesty to online travel companies for bed taxes owed;
4. Allow online travel companies not to pay bed taxes on the retail room rate prospectively.

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

Section 3. Directs the County’s federal and state lobbyists to advocate against such preemption legislation, and authorizes and directs that the 2011 Federal and State Legislative Packages be amended to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Rebeca Sosa. 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 4th day of November, 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

