

# MEMORANDUM

Agenda Item No. 11(A)(6)

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**TO:** Honorable Chairwoman Audrey M. Edmonson  
and Members, Board of County Commissioners

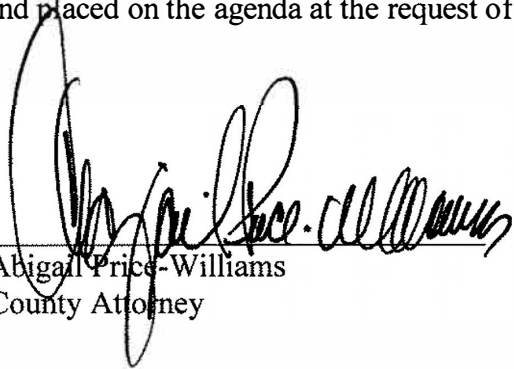
**DATE:** April 7, 2020

**FROM:** Abigail Price-Williams  
County Attorney

**SUBJECT:** Resolution urging the United States Congress to enact a temporary payroll tax cut as part of an economic stimulus plan to help counteract the impact from the widening coronavirus disease (COVID-19) pandemic, as proposed by President Donald Trump

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Jose "Pepe" Diaz.



Abigail Price-Williams  
County Attorney

APW/smm



**MEMORANDUM**  
(Revised)

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and Members, Board of County Commissioners

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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
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's present \_\_\_\_, 2/3 membership \_\_\_\_, 3/5's \_\_\_\_, unanimous \_\_\_\_, CDMP 7 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, CDMP 2/3 vote requirement per 2-116.1(3)(h) or (4)(c) \_\_\_\_, or CDMP 9 vote requirement per 2-116.1(4)(c)(2) \_\_\_\_ ) 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)(6)  
4-7-20

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

RESOLUTION URGING THE UNITED STATES CONGRESS TO ENACT A TEMPORARY PAYROLL TAX CUT AS PART OF AN ECONOMIC STIMULUS PLAN TO HELP COUNTERACT THE IMPACT FROM THE WIDENING CORONAVIRUS DISEASE (COVID-19) PANDEMIC, AS PROPOSED BY PRESIDENT DONALD TRUMP

**WHEREAS**, payroll taxes, which are distinct from income taxes, are paid by both employers and employees and are used to fund Social Security, Medicare and other government programs; and

**WHEREAS**, employee wages are subject to a 6.2 percent tax up to \$137,700 for Social Security and a 1.45 percent tax for Medicare, with employers matching those contributions; and

**WHEREAS**, on Tuesday, March 11, President Donald Trump proposed temporarily eliminating the payroll tax—potentially through the end of 2020—to help offset the economic harm caused by the widening outbreak of the coronavirus disease (COVID-19); and

**WHEREAS**, on Wednesday, March 12, the World Health Organization officially declared COVID-19 a pandemic; and

**WHEREAS**, an employee-side payroll tax cut would likely accrue to workers in the form of higher wages, while an employer-side payroll tax cut would ensure greater liquidity for businesses that may otherwise become insolvent in the face of falling demand; and

**WHEREAS**, the federal government has utilized payroll tax cuts to help stimulate the economy in the past, including most recently in 2010 when the employer-side payroll tax was reduced from 6.2 percent to 4.2 percent; and

WHEREAS, this Board believes a temporary payroll tax cut would be an effective tool as part of a greater economic stimulus package to help counteract the potential economic impact from the COVID-19 pandemic,

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

**Section 1.** Urges the United States Congress to enact a temporary payroll tax cut as part of an economic stimulus plan to help counteract the impact from the widening coronavirus disease (COVID-19) pandemic as proposed by President Donald Trump.

**Section 2.** Directs the Clerk of the Board to transmit a certified copy of this resolution to the President of the United States and the members of the Florida Congressional Delegation.

**Section 3.** Directs the County’s federal lobbyists to advocate for the action set forth in section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2020 Federal Legislative Package to include this item.

The Prime Sponsor of the foregoing resolution is Commissioner Jose "Pepe" Diaz. 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:

- |                                |                      |
|--------------------------------|----------------------|
| Audrey M. Edmonson, Chairwoman |                      |
| Rebeca Sosa, Vice Chairwoman   |                      |
| Esteban L. Bovo, Jr.           | Daniella Levine Cava |
| Jose “Pepe” Diaz               | Sally A. Heyman      |
| Eileen Higgins                 | Barbara J. Jordan    |
| Joe A. Martinez                | Jean Monestime       |
| Dennis C. Moss                 | Sen. Javier D. Souto |
| Xavier L. Suarez               |                      |

The Chairperson thereupon declared this resolution duly passed and adopted this 7<sup>th</sup> day of April, 2020. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this resolution and the filing of this approval with the Clerk of the 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.



Michael J. Mastrucci