

MEMORANDUM

Agenda Item No. 11(A)(3)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

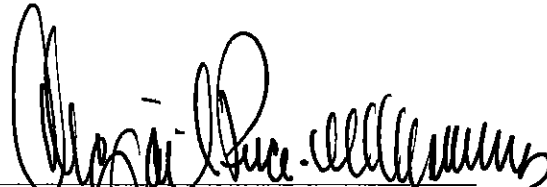
DATE: October 17, 2017

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution urging the Florida Legislature to enact HB 69 or similar legislation that would create an annual sales tax holiday for veterans of the United States Armed Forces; further urging the Florida Legislature to expand such sales tax holiday to include veterans' families

Resolution No. R-932-17

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

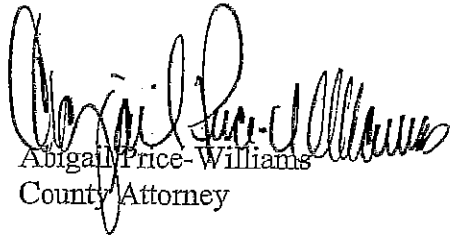


MEMORANDUM

(Revised)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: October 17, 2017

FROM: 
Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(3)

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 ____, 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)(3)
10-17-17

RESOLUTION NO. R-932-17

RESOLUTION URGING THE FLORIDA LEGISLATURE TO ENACT HB 69 OR SIMILAR LEGISLATION THAT WOULD CREATE AN ANNUAL SALES TAX HOLIDAY FOR VETERANS OF THE UNITED STATES ARMED FORCES; FURTHER URGING THE FLORIDA LEGISLATURE TO EXPAND SUCH SALES TAX HOLIDAY TO INCLUDE VETERANS' FAMILIES

WHEREAS, Florida has the third largest population of veterans in the nation with more than 1.5 million veterans, comprising 12 percent of the state's adult population; and

WHEREAS, of those veterans, more than 773,000 are over the age of 65; and

WHEREAS, according to statistics from the United States Census Bureau, the veteran population in Miami-Dade County was 56,367 in the years between 2011 and 2015; and

WHEREAS, the median household income, in 2014 inflation-adjusted dollars, for veterans in Florida is \$58,190, compared with \$61,884 nationwide; and

WHEREAS, it is fitting and appropriate for the state and Miami-Dade County to express their appreciation to those individuals who valiantly served in the United States Armed Forces defending this nation and its interests and protecting the liberty which we all enjoy; and

WHEREAS, one way in which that appreciation may be demonstrated, and which will also provide a well-deserved benefit and privilege to veterans, is through the adoption of a sales tax holiday for veterans; and

WHEREAS, sales tax holidays have been utilized in the past to great effectiveness; and

WHEREAS, for instance, on January 20, 2005 and February 20, 2007, respectively, this Board adopted Resolution Nos. R-99-05 and R-191-07, which urged the Florida Legislature to expand sales tax holidays for the purchase of personal hurricane supplies to encourage Florida residents to prepare for hurricane season; and

WHEREAS, those efforts proved highly successful, and Floridians saved approximately \$10 and \$41 million in 2005 and 2006, respectively; and

WHEREAS, this Board believes a similar sales tax holiday should be created for the benefit of veterans and their families, who all too often do not receive the recognition, gratitude and assistance they deserve; and

WHEREAS, during the 2016 session of the Florida Legislature, companion Senate and House Bills—SB 538 by Senator Christopher Smith (D – Fort Lauderdale) and HB 279 by Representative Kionne McGhee (D – Cutler Bay)—were filed that would have created an annual sales tax holiday for veterans for the purchase of certain retail items during November 1 through December 31; and

WHEREAS, both SB 538 and HB 279 died in committee; and

WHEREAS, during the 2017 session, similar legislation was again filed that would have created an annual sales tax holiday for veterans—SB 1202 by Senator Bill Montford (D – Quincy), SB 768 by Senator Bobby Powell (D – West Palm Beach), HB 25 by Representative McGhee, and HB 263 by Representative Mel Ponder (R – Fort Walton Beach); and

WHEREAS, SB 1202, SB 768, HB 25, and HB 263 all died in committee; and

WHEREAS, similar legislation has again been filed for the 2018 session—HB 69 by Representative McGhee—that would create an annual sales tax holiday for veterans for the purchase of certain retail items during November 1 through December 31; and

WHEREAS, this Board would like to urge the Florida Legislature to enact HB 69 or similar legislation creating an annual sales tax holiday for veterans, and to also expand such sales tax holiday to include veterans' families,

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 HB 69 or similar legislation that would create an annual sales tax holiday for veterans of the United States Armed Forces.

Section 2. Urges the Florida Legislature to enact legislation that would expand the sales tax holiday referenced in Section 1 above to include veterans' families.

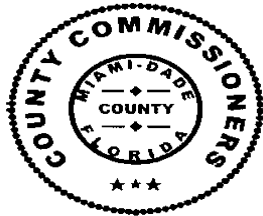
Section 3. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, Representative Kionne McGhee, and the Chair and remaining members of the Miami-Dade County State Legislative Delegation.

Section 4. Directs the County's state lobbyists to advocate for the legislation set forth in Sections 1 and 2 above, and authorizes and directs the Office of Intergovernmental Affairs to incorporate this item into the 2018 State Legislative Package.

The Prime Sponsor of the foregoing resolution is Commissioner Jose "Pepe" Diaz. It was offered by Commissioner **Sally A. Heyman**, who moved its adoption. The motion was seconded by Commissioner **Esteban L. Bovo, Jr.** and upon being put to a vote, the vote was as follows:

	Esteban L. Bovo, Jr., Chairman	aye	
	Audrey M. Edmonson, Vice Chairwoman	aye	
Bruno A. Barreiro	absent	Daniella Levine Cava	aye
Jose "Pepe" Diaz	absent	Sally A. Heyman	aye
Barbara J. Jordan	absent	Joe A. Martinez	aye
Jean Monestime	aye	Dennis C. Moss	aye
Rebeca Sosa	aye	Sen. Javier D. Souto	aye
Xavier L. Suarez	absent		

The Chairperson thereupon declared the resolution duly passed and adopted this 17th day of October, 2017. 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: **Christopher Agrippa**
 Deputy Clerk

Approved by County Attorney as
 to form and legal sufficiency.

MJM

Michael J. Mastrucci

6