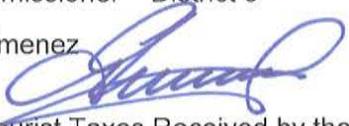


Memorandum



Date: December 14, 2015

To: Honorable Rebeca Sosa
County Commissioner – District 6

From: Carlos A. Gimenez
Mayor 

Subject: Report on Tourist Taxes Received by the County and Municipalities – Directive No. 150849

The following is in response to your request at the July 9, 2015 meeting of the Trade and Tourism Committee for a report listing how much money the County and each municipality have received from the Tourist Tax in the last two (2) years.

Attached is a report that lists all the monies collected by tax and the distributions to municipalities on a cash basis for FY 2013-14 and FY 2014-15 (through September 29, 2015). Also attached is the schedule for the permissible use and distribution guidelines of each tourist tax in accordance with Florida Statutes.

Per Ordinance 14-65, this memorandum will be placed on the next available applicable Committee meeting agenda and subsequently placed on the next available Board of County Commissioners meeting agenda. If you have any questions or concerns, please feel free to contact Deputy Mayor Edward Marquez at 305-375-1451, or me directly.

c: Honorable Chairman Jean Monestime
and Members, Board of County Commissioners
Abigail Price-Williams, County Attorney
Office of the Mayor Senior Staff
Charles Anderson, Commission Auditor
Eugene Love, Agenda Coordinator

**Miami Dade County Tourist Tax
Collections and Distributions**
(cash basis)

Collections <i>(includes interest earnings)</i>	FY 2013-14	FY 2014-15 <i>(through 9/29/15)</i>
2% Tourist Development	\$ 22,963,561	\$ 23,356,771
2% Tourist Development Surtax	\$ 6,997,196	\$ 7,533,774
3% Convention Development	\$ 69,239,700	\$ 74,904,691
1% Professional Sports Franchise	\$ 11,481,708	\$ 12,350,095
1% Food and Beverage	\$ 21,431,949	\$ 22,481,737

Municipal Distributions	FY 2013-14	FY 2014-15 <i>(through 9/29/15)</i>
3% Convention Development*		
Miami Beach	\$ 6,509,918	\$ 7,644,636
Miami	\$ 3,000,000	\$ 3,000,000

* The only only tourist tax that is distributed to municipalities is the 3 percent Convention Development Tax

**Transient Lodging and Food and Beverage Taxes
Permissible Use & Distribution Guidelines
FY 2015 Schedule**

Tax	Imposed	Permissible Use	Distributed To
2% Tourist Development** -Transient Lodging	1978	Convention centers, arenas, auditoriums; promote and advertise tourism; convention/tourist bureaus; beach maintenance/Improvements	60% less \$1,075,000 to Greater Miami Convention and Visitors Bureau; 20% to Dept. of Cultural Affairs; 20% to facilities within the City of Miami; \$1,075,000 to the Tourist Development Council grants

Florida Statutes Section 125.0104; County Code section 29-51

2% Tourist Development Surtax** -Food and Beverages (sold in hotels and motels)	1990	Countywide convention/visitors bureau for promotional activity	100% less \$100,000 to Greater Miami Convention and Visitors Bureau \$100,000 to Tourist Development Council
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Florida Statutes Section 212.0306; County Code section 29-51

3% Convention Development*** -Transient Lodging	1983	2/3 to largest public convention center then excess to County for constructing/operating stadiums, arenas, auditoriums, exhibition halls, light rail systems; 1/3 to be spent in most populous city for eligible projects such as constructing/operating stadiums, arenas, auditoriums, and exhibition halls	Miami-Dade County for bond payments for the Performing Arts Center and neighborhood cultural facilities, Performing Arts Center operations, American Airline Arena operations/maintenance, Interlocal payments to City of Miami Beach and City of Miami; residuals to Miami-Dade County for eligible projects
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Florida Statute 212.0305 (4)(b); County Code section 29-60

1% Professional Sports Franchise** -Transient Lodging	1990	To pay debt service on bonds issued to finance construction, reconstruction or renovation of a professional sports franchise facility	Miami-Dade County to pay debt service on bonds
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Florida Statute 125.0104 (3)(l); County Code section 29-51

1% Food and Beverage Tax for Homeless and Domestic Violence** (premises of consumption excluding hotels and motels)	1993	85% for homeless programs and 15% for the construction and operation of domestic violence centers	Approximately 85% to Homeless Trust and approximately 15% to Miami-Dade County for domestic violence centers
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Florida Statute 212.0306; County Code section 29-51

**Geographic area includes Miami-Dade County except Miami Beach, Bal Harbour, and Surfside

***Geographic area includes Miami-Dade County except Bal Harbour and Surfside