

# MEMORANDUM

RTRC  
Agenda Item No. 1(G)1

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**TO:** Honorable Chairman Anthony Rodriguez  
and Members, Board of County Commissioners

**DATE:** March 10, 2026

**FROM:** Geri Bonzon-Keenan  
County Attorney

**SUBJECT:** Ordinance relating to local  
business taxes; deleting sections  
8A-179 and 8A-227.5 of the  
Code; repealing requirement to  
display local business tax receipt

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The accompanying ordinance was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Juan Carlos Bermudez.



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Geri Bonzon-Keenan  
County Attorney

GBK/gh

MDC001



**MEMORANDUM**  
(Revised)

**TO:** Honorable Chairman Anthony Rodriguez  
and Members, Board of County Commissioners

**DATE:** January 21, 2026

**FROM:**   
Gen Bonzon-Keenan  
County Attorney

**SUBJECT:** Agenda Item No. 4(E)

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 \_\_\_\_, majority plus one \_\_\_\_, 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) \_\_\_\_, 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. 4(E)  
1-21-26

ORDINANCE NO. \_\_\_\_\_

ORDINANCE RELATING TO LOCAL BUSINESS TAXES;  
DELETING SECTIONS 8A-179 AND 8A-227.5 OF THE CODE  
OF MIAMI-DADE COUNTY, FLORIDA; REPEALING  
REQUIREMENT TO DISPLAY LOCAL BUSINESS TAX  
RECEIPT; PROVIDING SEVERABILITY, INCLUSION IN THE  
CODE, AND AN EFFECTIVE DATE

**WHEREAS**, under articles IX and X of chapter 8A of the Code of Miami-Dade County, Florida (the “Code”), businesses must pay a business tax and obtain a business tax receipt prior to engaging in business in Miami-Dade County; and

**WHEREAS**, the amount of the tax is determined by factors such as the type of business and number of employees; and

**WHEREAS**, under sections 8A-179 and 8A-227.5 of the Code, “[t]he person obtaining the local business tax receipt shall keep the same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the County”; and

**WHEREAS**, failure to comply with this requirement shall render the person obtaining the business tax receipt “subject to the payment of another local business tax for engaging in or managing the business or occupation for which the receipt was obtained”; and

**WHEREAS**, smartphones, laptops, and similar modern technology can be used to give code inspectors working in the field remote access to electronic records, including records showing whether a business has paid its business tax; and

**WHEREAS**, modern technology can also make such information electronically accessible to members of the public; and

**WHEREAS**, modern technology has therefore rendered unnecessary the requirement that a business display its business tax receipt conspicuously at its place of business; and

**WHEREAS**, the Florida Legislature is currently considering a similar initiative to eliminate the requirement to place validation stickers on the upper right corner of vehicle license plates given that vehicle registration information can be stored and accessed electronically; and

**WHEREAS**, such initiative is proposed by Senate Bill 982 and House Bill 841, identical bills filed by Senator Ana Maria Rodriguez (R - Doral) and Representative Tom Fabricio (R - Miami Lakes), respectively, and Miami-Dade County Tax Collector Dariel Fernandez has also advocated for the initiative; and

**WHEREAS**, additional regulations relating to local business taxes are codified in chapter 205 of the Florida Statutes, but state law does not require the display of business tax receipts; and

**WHEREAS**, to cut unnecessary red tape that could result in burdensome penalties on local businesses, this Board wishes to repeal the requirement that businesses display their business tax receipts,

**BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA:**

**Section 1.** The foregoing recitals are approved and incorporated herein.

**Section 2.** Section 8A-179 of the Code of Miami-Dade County, Florida, is hereby repealed in its entirety as follows:<sup>1</sup>

~~[[Sec. 8A-179.— Display of local business tax receipt.~~

~~The person obtaining the local business tax receipt shall keep the~~

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<sup>1</sup> Words stricken through and/or [[double bracketed]] shall be deleted. Words underscored and/or >>double arrowed<< constitute the amendment proposed. Remaining provisions are now in effect and remain unchanged.

~~same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the County. Upon failure to do so he shall be subject to the payment of another local business tax for engaging in or managing the business or occupation for which the receipt was obtained.]]~~

**Section 3.** Section 8A-227.5 of the Code of Miami-Dade County, Florida, is hereby repealed in its entirety as follows:

~~[[Sec. 8A-227.5.—Display of local business tax receipt.~~

~~The person obtaining the local business tax receipt shall keep the same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the County. Upon failure to do so he shall be subject to the payment of another local business tax for engaging in or managing the business or occupation for which the receipt was obtained.]]~~

**Section 4.** If any section, subsection, sentence, clause or provision of this ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

**Section 5.** It is the intention of the Board of County Commissioners, and it is hereby ordained that the provisions of this ordinance, including any sunset provision, shall become and be made a part of the Code of Miami-Dade County, Florida. The sections of this ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

**Section 6.** This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as  
to form and legal sufficiency:



Prepared by:



Christopher J. Wahl

Prime Sponsor: Commissioner Juan Carlos Bermudez