

MEMORANDUM

Agenda Item No. 4(E)

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

DATE: January 21, 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

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



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

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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 ____, 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:¹

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

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

¹ 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.

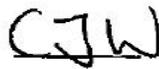
Section 6. This ordinance shall become effective ten (10) days after the date of enactment unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

PASSED AND ADOPTED:

Approved by County Attorney as
to form and legal sufficiency:

Handwritten signature in blue ink, appearing to be 'GBK'.

Prepared by:

Handwritten signature in black ink, appearing to be 'CJW'.

Christopher J. Wahl

Prime Sponsor: Commissioner Juan Carlos Bermudez