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CLERK OF THE BOARD
OF COUNTY COMMISSIONERS
MIAMI-DADE COUNTY, FLORIDA

MEMORANDUM

Agenda Item No. 11(A)(23)

TO:	Honorable Chairman Jose "Pepe" Diaz and Members, Board of County Commissioners	**DATE:**	April 20, 2021
FROM:	Geri Bonzon-Keenan County Attorney	**SUBJECT:**	Resolution supporting Senate Bill (SB) 806 or similar legislation that exempts the sale of diapers and incontinence products from the sales and use tax; urging the Florida Legislature to include similar language in the tax package

Resolution No. R-373-21

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Joe A. Martinez.

Geri Bonzon-Keenan
County Attorney

GBK/smm

MEMORANDUM
(Revised)

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: April 20, 2021

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Agenda Item No. 11(A)(23)

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)(23)
4-20-21

RESOLUTION NO. R-373-21

RESOLUTION SUPPORTING SENATE BILL (SB) 806 OR SIMILAR LEGISLATION THAT EXEMPTS THE SALE OF DIAPERS AND INCONTINENCE PRODUCTS FROM THE SALES AND USE TAX; URGING THE FLORIDA LEGISLATURE TO INCLUDE SIMILAR LANGUAGE IN THE TAX PACKAGE

WHEREAS, on January 26, 2021, Senator Lauren Book (D - Plantation) filed Senate Bill (SB) 806 for consideration during the 2021 session of the Florida Legislature; and

WHEREAS, SB 806 would exempt the sale of diapers, incontinence undergarments, incontinence pads, and incontinence liners from the state sales and use tax; and

WHEREAS, caring for young children and adults with incontinence issues comes with overwhelming costs; and

WHEREAS, currently, one in three families in the United States report experiencing diaper need, according to the National Diaper Bank Network ("NDBN"); and

WHEREAS, diapers cannot be purchased with food stamps, and families cannot receive federal or state cash assistance—except for Special Supplemental Nutrition Program for Women, Infants, and Children—to be eligible to get diapers at no cost from diaper banks; and

WHEREAS, NDBN reports that disposable diapers can cost families $70.00 to $80.00 per month, creating a significant cost burden for low-income families; and

WHEREAS, nearly 55 percent of Florida's children live in or near poverty, as do 10 percent of Florida's elders, according to the Children's Campaign, Inc. and America's Health Rankings, respectively; and

WHEREAS, if enacted, SB 806 would make Florida the 15th state to remove sales tax charges for these essential health and hygiene products; and

WHEREAS, while there is no House companion bill to SB 806, the Legislature typically considers a tax package as part of the budget process that includes various tax bills and proposals; and

WHEREAS, this Board believes that Florida should join other states across the country and stop taxing these necessary healthcare items,

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 SB 806 or similar legislation exempting the sale of diapers and incontinence products from the sales and use tax, or to include such language of SB 806 in the tax package.

Section 2. Directs the Clerk of the Board to transmit a certified copy of this resolution to the Governor, Senate President, House Speaker, Senator Lauren Book, and the Chair and Members of the Miami-Dade State Legislative Delegation.

Section 3. Directs the County's state lobbyists to advocate for the actions set forth in section 1 above, and authorizes and directs the Office of Intergovernmental Affairs to amend the 2021 State Legislative Package to include this item and to include this item in the 2022 State Legislative Package when it is presented to the Board.

The Prime Sponsor of the foregoing resolution is Commissioner Joe A. Martinez. It was offered by Commissioner **Rebeca Sosa**, who moved its adoption. The motion was seconded by Commissioner **Eileen Higgins** and upon being put to a vote, the vote was as follows:

Jose "Pepe" Diaz, Chairman **aye**
Oliver G. Gilbert, III, Vice-Chairman **aye**

Sen. René García	**aye**	Keon Hardemon	**aye**
Sally A. Heyman	**aye**	Danielle Cohen Higgins	**aye**
Eileen Higgins	**aye**	Joe A. Martinez	**aye**
Kionne L. McGhee	**aye**	Jean Monestime	**aye**
Raquel A. Regalado	**aye**	Rebeca Sosa	**aye**
Sen. Javier D. Souto	**aye**		

The Chairperson thereupon declared this resolution duly passed and adopted this 20th day of April, 2021. 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

Melissa Adames
By:________________________
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency. RC

Ryan Carlin