

## **MEMORANDUM**

Agenda Item No. 11(A)(9)

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**TO:** Honorable Chairman Oliver G. Gilbert, III  
and Members, Board of County Commissioners

**DATE:** May 21, 2024

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

**SUBJECT:** Resolution directing the County Mayor to identify and allocate legally available funding from Fiscal Year 2023-2024 County budget to develop and implement a marketing campaign, including but not limited to public service announcements on radio, television, and social media, to promote the hurricane preparedness, back-to-school, and freedom months sales tax holidays created by House Bill 7073

Resolution No. R-460-24

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The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Senator René García.



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Geri Bonzon-Keenan  
County Attorney

GBK/uw



## MEMORANDUM

(Revised)

**TO:** Honorable Chairman Oliver G. Gilbert, III  
and Members, Board of County Commissioners

**DATE:** May 21, 2024

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

**SUBJECT:** Agenda Item No. 11(A)(9)

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)(9)  
5-21-24

RESOLUTION NO. \_\_\_\_\_ R-460-24

RESOLUTION DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO IDENTIFY AND ALLOCATE LEGALLY AVAILABLE FUNDING FROM FISCAL YEAR 2023-2024 COUNTY BUDGET TO DEVELOP AND IMPLEMENT A MARKETING CAMPAIGN, INCLUDING BUT NOT LIMITED TO PUBLIC SERVICE ANNOUNCEMENTS ON RADIO, TELEVISION, AND SOCIAL MEDIA, TO PROMOTE THE HURRICANE PREPAREDNESS, BACK-TO-SCHOOL, AND FREEDOM MONTH SALES TAX HOLIDAYS CREATED BY HOUSE BILL 7073

**WHEREAS**, House Bill ("HB") 7073 was filed for consideration during the Florida Legislature's 2024 session by the House Ways and Means Committee, chaired by Representative Stan McClain (R – Ocala); and

**WHEREAS**, HB 7073 is the 2024 omnibus tax package providing for a number of tax reductions and other tax-related modifications designed to directly impact both families and businesses; and

**WHEREAS**, on May 7, 2024, Governor Ron DeSantis approved and signed HB 7073, which provides roughly \$1,700,000,000.00 of tax relief for Florida residents; and

**WHEREAS**, among other tax relief opportunities, the bill provides for several sales tax holidays for a variety of items commonly purchased by Florida families, including but not limited disaster supplies, tools, school supplies, and recreational summer items; and

**WHEREAS**, specifically, HB 7073 creates hurricane preparedness sales tax holidays from June 1 through June 14 and from August 24 to September 6, which would exempt hurricane-preparedness items such as tarps, batteries, and flashlights, from the State's sales tax; and

**WHEREAS**, additionally, HB 7073 creates a back-to-school sales tax holiday from July 29 through August 11, which would exempt pens, pencils, computers, clothing, and other school supplies from the State's sales tax; and

**WHEREAS**, HB 7073 also creates a Freedom Month sales tax holiday from July 1 through July 31, which would exempt certain summer recreational items such as pool floats, fishing supplies, and outdoor equipment—in addition to admissions to museums and State parks—from the State's sales tax; and

**WHEREAS**, this Board desires to raise awareness of the various tax relief opportunities that HB 7073 provides for Florida residents; and

**WHEREAS**, this Board believes a marketing campaign should be created and developed to promote these tax relief opportunities available to the families and businesses in our community,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board directs the County Mayor or County Mayor's designee to identify and allocate legally available funding from Fiscal Year 2023-2024 County budget to develop and implement a marketing campaign, including but not limited to public service announcements on radio, television, and social media, to promote the hurricane preparedness, back-to-school, and Freedom Month sales tax holidays created by House Bill 7073.

The Prime Sponsor of the foregoing resolution is Senator René García. It was offered by Commissioner **Eileen Higgins**, who moved its adoption. The motion was seconded by Commissioner **Raquel A. Regalado** and upon being put to a vote, the vote was as follows:

|                                  |               |                      |            |
|----------------------------------|---------------|----------------------|------------|
| Oliver G. Gilbert, III, Chairman | <b>aye</b>    |                      |            |
| Anthony Rodríguez, Vice Chairman | <b>aye</b>    |                      |            |
| Marleine Bastien                 | <b>aye</b>    | Juan Carlos Bermudez | <b>aye</b> |
| Kevin Marino Cabrera             | <b>absent</b> | Sen. René García     | <b>aye</b> |
| Roberto J. Gonzalez              | <b>aye</b>    | Keon Hardemon        | <b>aye</b> |
| Danielle Cohen Higgins           | <b>absent</b> | Eileen Higgins       | <b>aye</b> |
| Kionne L. McGhee                 | <b>absent</b> | Raquel A. Regalado   | <b>aye</b> |
| Micky Steinberg                  | <b>aye</b>    |                      |            |

The Chairperson thereupon declared this resolution duly passed and adopted this 21<sup>st</sup> day of May, 2024. 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

JUAN FERNANDEZ-BARQUIN, CLERK

By: **Basia Pruna**  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency.

Christian J. Fernandez-Andes