

MEMORANDUM

Agenda Item No. 11(A)(11)

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

DATE: October 1, 2024

FROM: Geri Bonzon-Keenan
County Attorney

SUBJECT: Resolution directing the
County Mayor to prepare a
written report regarding the
application and enforcement
of business tax and certificate
of use regulations to marine
businesses operating on
Miami-Dade County waters

Resolution No. R-893-24

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Micky Steinberg.



Geri Bonzon-Keenan
County Attorney

GBK/ks

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MEMORANDUM

(Revised)

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

DATE: October 1, 2024

FROM: 
Glen Bonzon-Keenan
County Attorney

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

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. 11(A)(11)
10-1-24

RESOLUTION NO. _____ R-893-24

RESOLUTION DIRECTING THE COUNTY MAYOR OR
COUNTY MAYOR'S DESIGNEE TO PREPARE A WRITTEN
REPORT REGARDING THE APPLICATION AND
ENFORCEMENT OF BUSINESS TAX AND CERTIFICATE OF
USE REGULATIONS TO MARINE BUSINESSES OPERATING
ON MIAMI-DADE COUNTY WATERS

WHEREAS, businesses operating on Biscayne Bay must comply with applicable federal, state, and local regulations; and

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 County collects certain information from a business as part of the business tax receipt process, such as the type of business and number of employees, both of which are factors determining the amount of the tax; and

WHEREAS, further, under sections 8A-178 and 8A-227.3 of the Code, "[u]nless otherwise provided by state law, any person applying for, or renewing, a Miami-Dade County local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, any other state regulatory agency, including any board or commission thereof, or a statewide or national professional association, must exhibit an active state and/or national certificate, registration, or license or proof of copy of the same, before such local business tax receipt may be issued"; and

WHEREAS, additional regulations relating to local business taxes are codified in chapter 205 of the Florida Statutes, including section 205.194, which imposes a restriction substantially similar to that imposed by sections 8A-178 and 8A-227.3 of the Code; and

WHEREAS, businesses operating on Biscayne Bay may be subject to state licensing and permitting requirements, such as the permitting of vessel liveries under section 327.54, Florida Statutes, and such licenses and permits may be required to be exhibited before a local business tax receipt may be issued; and

WHEREAS, under section 33-8 of the Code, businesses operating in unincorporated Miami-Dade County are generally required to obtain a certificate of use for each of their business locations to verify with the County that the uses at such locations are lawful; and

WHEREAS, the recent proliferation of business activity on Biscayne Bay has raised questions about marine businesses' compliance with local, state, and federal regulations designed to protect public health, safety, and welfare; and

WHEREAS, at its May 31, 2024 meeting, the Miami-Dade County Biscayne Bay Watershed Management Advisory Board adopted a motion recommending that this Board direct the County Mayor or County Mayor's designee to conduct an analysis of County and municipal business tax and certificate of use requirements for marine-based businesses; and

WHEREAS, this Board wishes to direct the County Mayor or County Mayor's designee to prepare a report explaining to this Board how the County's business tax and certificate of use regulations are being applied and enforced with respect to marine businesses operating on Miami-Dade County waters; and

WHEREAS, because municipalities in Miami-Dade County may have their own business tax and certificate of use regulations, this Board also wishes to direct the County Mayor or County Mayor's designee to explain to this Board what best practices municipalities in South Florida have for applying and enforcing such regulations with respect to such marine businesses,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board directs the County Mayor or County Mayor's designee to prepare a written report regarding the application and enforcement of business tax and certificate of use regulations to marine businesses operating on Miami-Dade County waters. The report shall: (a) explain how the County's business tax and certificate of use regulations are being applied and enforced with respect to such marine businesses; (b) explain what practices the County undertakes to ensure a business's compliance with applicable regulations prior to issuance of a business tax receipt; and (c) explain what best practices municipalities in South Florida have for applying and enforcing business tax and certificate of use regulations with respect to such marine businesses.

Section 2. The County Mayor or County Mayor's designee shall provide the report to this Board within 90 days of the effective date of this resolution and place the completed report on an agenda of the full Board without committee review pursuant to rule 5.06(j) of the Board's Rules of Procedure.

The Prime Sponsor of the foregoing resolution is Commissioner Micky Steinberg. It was offered by Commissioner **Anthony Rodriguez**, who moved its adoption. The motion was seconded by Commissioner **Danielle Cohen Higgins** and upon being put to a vote, the vote was as follows:

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

The Chairperson thereupon declared this resolution duly passed and adopted this 1st day of October, 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.

CJW

Christopher J. Wahl