

RESOLUTION NO. 21R-02-48

A RESOLUTION OF THE CITY OF LAUDERHILL FLORIDA IN SUPPORT OF HOUSE BILL (HB 15) SUPPORTING E-FAIRNESS LEGISLATION IN CONGRESS; PROVIDING FOR THE COLLECTION OF STATE SALES TAX WITHIN THE STATE OF FLORIDA FOR ALL BUSINESSES WHETHER ONLINE OR ON MAIN STREET; REDEFINING THE TERM OF RETAIL SALE TO ALLOW FOR THE COLLECTION OF INTERSTATE COMMERCE AS SUPPORTED BY THE SUPREME COURT TO EVEN THE PLAYING FIELD FOR LOCAL BUSINESSES; PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY COMMISSIONER MELISSA P. DUNN)

WHEREAS, brick-and-mortar businesses have been hurt in recent years by online and catalog purchases by customers who believe they get a discount by not paying sales tax; and

WHEREAS, the brick-and-mortar businesses collect sales tax at the time of purchase in a store; and

WHEREAS, the Supreme Court`s decision in *South Dakota v. Wayfair* held that states can collect sales taxes from out-of-state catalog and online sellers and eliminated the requirement that businesses had to be physically present in the state in order to impose sales tax; and

WHEREAS, nearly every state collects sales taxes from out-of-state sellers, except Florida and Missouri; and

WHEREAS, the HB 15, commonly known as the *e-fairness act* has been filed in the Florida Legislature by Congressman Chuck Clemons, that would grant Florida the authority to require out-of- state online and catalog retailers to collect sales taxes at the time of a transaction - exactly like brick-and-mortar businesses are already required to do; and

WHEREAS, keeping track of local tax rates is no longer an insurmountable technical, administrative, or financial burden so the collection of taxes by out-of-state and online businesses is no longer an impossible task; and

WHEREAS, COVID has further severely impacted local businesses, and the taxation of out-of-state and online sellers would help to equal the playing field for the local businesses and support *e-fairness*;

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

Section 1. The foregoing "WHEREAS" clauses are hereby ratified as true and correct and adopted as a part of this Resolution with the exhibits incorporated herein.

Section 2. That the City of Lauderhill supports the passage of House Bill (HB 15) which redefines the term of "retail sale" to allow for the collection of interstate commerce and supports e-fairness legislation in congress. Providing for the collection of state sales tax within the State of Florida for all businesses whether online or on in brick-and-mortar locations on Main Street to even the playing field for local businesses.

Section 3. That it hereby directs the City Clerk to transmit an executed copy of this Resolution to the U.S. Congress, Broward League of Cities, Governor Ron DeSantis, the media, and all interested persons.

Section 4. That this Resolution shall be in full force and effect immediately upon its passage and adoption.

DATED this _____ day of _____, 2021.

PASSED AND ADOPTED on first reading this _____ day of _____, 2021.

PRESIDING OFFICER

ATTEST:

CITY CLERK

MOTION _____
SECOND _____

M. DUNN _____
D. GRANT _____
L. MARTIN _____
S. MARTIN _____
K. THURSTON _____

Approved as to Form

W. Earl Hall
City Attorney