

# MIAMI BEACH

## COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission  
FROM: Alina T. Hudak, City Manager  
DATE: December 14, 2022

**First Reading**

SUBJECT: VITAMIN SHOP BUSINESS TAX RECEIPT CATEGORY  
AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102, ENTITLED "TAXATION," ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," AT SECTION 102-379, ENTITLED "SCHEDULE OF TAXES, EFFECTIVE OCTOBER 1, 2016," TO ESTABLISH A BUSINESS TAX CATEGORY FOR VITAMIN SHOPS; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

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### **RECOMMENDATION**

The Administration recommends that the City Commission approve the subject Ordinance at First Reading and schedule a Second Reading Public Hearing for January \_\_, 2023.

### **BACKGROUND/HISTORY**

On November 16, 2022, the City Commission is scheduled to consider an LDR Ordinance Amendment, at First Reading, regarding regulations for vitamin stores. If approved at First Reading on November 16, 2022, Second Reading and Adoption of the Ordinance would be set for December 14, 2022.

### **ANALYSIS**

The proposal herein is a separate amendment to section 102-379 of the City Code, to establish a vitamin shop business tax receipt (BTR) category. The companion Ordinance amendment creating vitamin store regulations in the LDR's includes the following provisions:

1. Amend section 114-1 of the Land Development Regulations (LDR's) to create a definition for "vitamin shop" as follows:

Vitamin shop means any commercial establishment where the primary use is selling one or more of the following products: health supplements, including vitamins, nutritional supplements, dietary supplements, consumable hemp products, or performance enhancers."

2. Establish Division 12, to be entitled "Vitamin Shops" under Chapter 142, Article V, of the LDR's entitled "Specialized Use Regulations," as follows:

a. Create regulations for vitamin shops where they are the primary use.

- b. Establish a minimum distance separation requirement of 1,200 feet between vitamin shops.
- c. Establish a minimum distance separation requirement of 500 feet between vitamin shops and schools.
- d. Create standards for determining distance separation requirements.
- e. Create regulations where vitamin shops are an accessory use to another type of commercial establishment. In such a situation, where the vitamin shop is an accessory use, and not the primary use, the establishment would not be subject to the distance separation requirements; however, it would be subject to the following additional requirements:
  - i. No more than 10 percent of the floor area may be used for vitamin shop goods.
  - ii. Exterior signage would be prohibited related to the vitamin shop use and related products.
  - iii. Vitamin shop merchandise must not be visible from public rights-of-way.

3. Amend section 142-335 (b) of the LDR's, pertaining to prohibited uses in the CD-3 district fronting Lincoln Road between Alton Road and Collins Avenue, to add "vitamin shops" to the list of prohibited uses.

**SUPPORTING SURVEY DATA**

Provide use regulations to enhance residents quality of life.

**FINANCIAL INFORMATION**

Ni Fiscal Impact Expected

**CONCLUSION**

The Administration recommends that the City Commission approve the subject Ordinance at First Reading and schedule a Second Reading Public Hearing for January \_\_, 2023.

**Applicable Area**

Citywide

**Is this a "Residents Right to Know" item, pursuant to City Code Section 2-14?**

Yes

**Does this item utilize G.O. Bond Funds?**

No

**Legislative Tracking**

Planning

**Sponsor**

Commissioner Alex Fernandez

**ATTACHMENTS:**

**Description**

- Ordinance

**Vitamin Shop Business Tax Receipt Category**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102, ENTITLED "TAXATION," ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," AT SECTION 102-379, ENTITLED "SCHEDULE OF TAXES, EFFECTIVE OCTOBER 1, 2016," TO ESTABLISH A BUSINESS TAX CATEGORY FOR VITAMIN SHOPS; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.**

**WHEREAS**, the Land Development Regulations have been amended to create zoning regulations applicable to vitamin shops; and

**WHEREAS**, a "vitamin shop" is defined as "any commercial establishment where the primary use is selling one or more of the following products: health supplements, including vitamins, nutritional supplements, dietary supplements, consumable hemp products, or performance enhancers"; and

**WHEREAS**, the Mayor and City Commission now desire to create a business tax category for "vitamin shop"; and

**WHEREAS**, the amendments set forth below are necessary to accomplish all of the above objectives.

**NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA.**

**Section 1.** Chapter 102, "Taxation," Article V, "Local Business Tax" at Section 102-379 "Schedule of taxes, effective October 1, 2016," is hereby amended as to a certain business tax receipt, as follows:

**CHAPTER 102  
TAXATION**

\* \* \*

**ARTICLE V. – LOCAL BUSINESS TAX**

\* \* \*

**Sec. 102-379. - Schedule of taxes, effective October 1, 2016.**

(a) Business taxes for the following businesses, occupations or professions are hereby levied and imposed as follows:

(b) Effective on October 1, 2005 (fiscal year 2005-2006), the following business taxes will be increased by five percent rounded to the nearest dollar, and further increased by five percent every other year on October 1, until such taxes/fees have caught up with the cumulative percentage change in the Consumer Price Index (CPI) measure between June 1994 through

March 2003, which is 24.5 percent; further providing for another change equal to the cumulative percentage change in the CPI from March 2003 to September 2011.

(c) As provided in Resolution No. 2003-25299, a review of the annual permit fee/business tax will be required whenever the change in the Consumer Price Index (CPI), between the latest CPI and the date of the CPI used for the last tax/fee adjustment, is five percent or greater.

(d) Effective on October 1, 2009 (fiscal year 2009—2010), business tax receipt applications shall be charged a \$45.00 fee for the processing of new applications.

Occupation Code	Business Tax Category	Amount
	* * *	
	<u>Vitamin Shop, based on the value of the establishment's total retail inventory:</u>	
	1. <u>First \$1,000.00 of value or less</u>	<u>274.00</u>
	2. <u>Each additional \$1,000.00, up to \$99,999.00</u>	<u>27.00</u>
	3. <u>From \$100,000.00—\$199,000.00</u>	<u>2,815.00</u>
	4. <u>From \$200,000.00—\$499,000.00</u>	<u>4,221.00</u>
	5. <u>From \$500,000.00 and over</u>	<u>5,629.00</u>
	* * *	

**SECTION 2. REPEALER.**

All ordinances or parts of ordinances and all section and parts of sections in conflict herewith be and the same are hereby repealed.

**SECTION 3. CODIFICATION.**

It is the intention of the City Commission, and it is hereby ordained that the provisions of this ordinance shall become and be made part of the Code of the City of Miami Beach as amended; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section" or other appropriate word.

**SECTION 4. SEVERABILITY.**

If any section, subsection, clause or provision of this Ordinance is held invalid, the remainder shall not be affected by such invalidity.

**SECTION 5. EFFECTIVE DATE,**

This Ordinance shall take effect ten days following adoption.

**PASSED** and **ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
Dan Gelber  
Mayor

**ATTEST:**

\_\_\_\_\_  
Rafael E. Granado  
City Clerk

APPROVED AS TO FORM AND  
LANGUAGE AND FOR EXECUTION

First Reading: October 26, 2022

  
\_\_\_\_\_  
City Attorney      NK      12-6-22  
Date

First Reading: December 14, 2022  
Second Reading: January \_\_\_\_, 2023

Verified By: \_\_\_\_\_  
Thomas R. Mooney, AICP  
Planning Director

# MIAMI BEACH

## COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission  
FROM: Rafael A. Paz, City Attorney  
DATE: December 14, 2022

**First Reading**

SUBJECT: AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE MIAMI BEACH CITY CODE, ENTITLED "TAXATION," BY AMENDING ARTICLE IV, ENTITLED "RESORT TAX," BY AMENDING DIVISION 4, ENTITLED "TAX," BY AMENDING SECTION 102-308 THEREOF, ENTITLED "EXEMPTIONS FROM TAX" TO PROVIDE FOR A RESORT TAX EXEMPTIONS FOR EARLY TERMINATION OF TENANCIES INTENDED FOR A PERIOD OF LONGER THAN SIX MONTHS BUT TERMINATED DURING THE FIRST SIX MONTHS OF OCCUPANCY DUE TO DOMESTIC VIOLENCE.

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### **ANALYSIS**

See attached Commission Memorandum.

### **SUPPORTING SURVEY DATA**

N/A

### **FINANCIAL INFORMATION**

N/A

**Is this a "Residents Right to Know" item, pursuant to City Code Section 2-14?**

No

**Does this item utilize G.O. Bond Funds?**

No

### **Legislative Tracking**

Office of the City Attorney

### **Sponsor**

Commissioner Alex Fernandez

### **ATTACHMENTS:**

**Description**