

R5 AA AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, FLORIDA, ENTITLED "TAXATION," BY AMENDING ARTICLE IV, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-368 THEREOF, ENTITLED "POSTING OF BUSINESS TAX RECEIPT AND DECAL; DISPLAY OF BUSINESS TAX RECEIPT NUMBER IN ADVERTISEMENTS," BY REQUIRING THAT COMMERCIAL VESSEL-RELATED BUSINESSES PROMINENTLY DISPLAY A CITY-ISSUED BUSINESS TAX RECEIPT DECAL ON EACH COMMERCIAL VESSEL IN THEIR FLEET; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

Applicable Area:

# MIAMI BEACH

## COMMISSION MEMORANDUM

TO: Honorable Mayor and Members of the City Commission

FROM: City Attorney Ricardo J. Dopico

DATE: April 23, 2025 1:40 p.m. First Reading Public Hearing

TITLE: AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, FLORIDA, ENTITLED "TAXATION," BY AMENDING ARTICLE IV, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-368 THEREOF, ENTITLED "POSTING OF BUSINESS TAX RECEIPT AND DECAL; DISPLAY OF BUSINESS TAX RECEIPT NUMBER IN ADVERTISEMENTS," BY REQUIRING THAT COMMERCIAL VESSEL-RELATED BUSINESSES PROMINENTLY DISPLAY A CITY-ISSUED BUSINESS TAX RECEIPT DECAL ON EACH COMMERCIAL VESSEL IN THEIR FLEET; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

### **RECOMMENDATION**

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### **BACKGROUND/HISTORY**

### **ANALYSIS**

The proposed ordinance, sponsored by Vice-Mayor David Suarez, is submitted for consideration by the Mayor and City Commission.

The City has many vessels (including charter boats, rental boats, and jet skis) operating within its jurisdictional limits and the sizeable number of individuals boating has posed numerous challenges for the City.

Presently, the City Code requires commercial vessel businesses operating on, or from, any real property in the City to obtain a business tax receipt ("BTR") and abide by all state and local regulations in conducting their business operations. However, the City has received complaints concerning potentially unauthorized commercial vessel activity taking place in the City wherein such unpermitted and unregulated activity is illegal and causes numerous public safety, noise, sanitation, and other issues.

In order to allow for more effective and efficient enforcement of unauthorized commercial vessel activity, the proposed Ordinance (which, if adopted, would take effect on October 1, 2025) would require commercial vessel-related businesses to prominently display a City-issued decal (with a machine-readable code linking the vessel to a specific BTR) on each commercial vessel in their fleet. This would aid the City's enforcement efforts by enabling its Code Compliance Officers and Police Officers to readily identify any vessel as a commercial vessel and, moreover, to quickly determine whether any such vessel is operating pursuant to a valid BTR.

**FISCAL IMPACT STATEMENT**

The sponsor of this item requests that the Administration be prepared to address the fiscal impact of this proposed measure, if any, at the City Commission meeting.

**Does this Ordinance require a Business Impact Estimate?** Yes  
(FOR ORDINANCES ONLY)

If applicable, the Business Impact Estimate (BIE) was published on:  
See BIE at: <https://www.miamibeachfl.gov/city-hall/city-clerk/meeting-notices/>

**FINANCIAL INFORMATION**

**CONCLUSION**

**Applicable Area**

Citywide

**Is this a "Residents Right to Know" item, pursuant to City Code Section 2-17?**

No

**Is this item related to a G.O. Bond Project?**

No

**Was this Agenda Item initially requested by a lobbyist which, as defined in Code Sec. 2-481, includes a principal engaged in lobbying?** No

If so, specify the name of lobbyist(s) and principal(s):

**Department**

City Attorney

**Sponsor(s)**

Commissioner David Suarez

**Co-sponsor(s)**

**Condensed Title**

1:40 p.m. 1st Rdg PH, BTR Decal Required for Commercial Vessel-Related Businesses.  
(Suarez) CA

**Previous Action (For City Clerk Use Only)**

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

**AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, FLORIDA, ENTITLED "TAXATION," BY AMENDING ARTICLE IV, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-368 THEREOF, ENTITLED "POSTING OF BUSINESS TAX RECEIPT AND DECAL; DISPLAY OF BUSINESS TAX RECEIPT NUMBER IN ADVERTISEMENTS," BY REQUIRING THAT COMMERCIAL VESSEL-RELATED BUSINESSES PROMINENTLY DISPLAY A CITY-ISSUED BUSINESS TAX RECEIPT DECAL ON EACH COMMERCIAL VESSEL IN THEIR FLEET; AND PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.**

**WHEREAS**, the protection of the health, safety, and general welfare of the City's residents and visitors is the most fundamental function of the City government; and

**WHEREAS**, the City has many vessels (including charter boats, rental boats, and jet skis) operating within its jurisdictional limits and the sizeable number of individuals boating has posed numerous challenges for the City; and

**WHEREAS**, the City Code requires commercial vessel businesses operating on, or from, any real property in the City to obtain a business tax receipt ("BTR"), and abide by all state and local regulations in conducting their business operations; and

**WHEREAS**, the City has received complaints concerning potentially unauthorized commercial vessel activity taking place in the City wherein such unpermitted and unregulated activity is illegal and causes numerous public safety, noise, sanitation, and other concerns.

**WHEREAS**, in order to allow for more effective and efficient enforcement of unauthorized commercial vessel activity, the Mayor and City Commission desire to adopt the following amendment to the City Code.

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

**SECTION 1.** That the section of the City Code setting forth the requirement for the posting of the business tax receipt and display of the business tax receipt decal, as such Ordinance is codified in section 102-368 of the City Code, shall be amended as follows and as hereinafter set forth below:

**CHAPTER 102**

**TAXATION**

\* \* \*

ARTICLE IV. LOCAL BUSINESS TAX

\* \* \*

**Sec. 102-368. - Posting of business tax receipt and decal; and display of business tax receipt number in advertisements.**

- (a) ~~Any Every person and entity~~ conducting a business for which a tax receipt is required by this article shall post the city-issued business tax receipt in a conspicuous place in or about the place of business where it may be seen upon inspection by any official of the city.
- (b) ~~Every person and entity conducting business in the city shall prominently display their current city-issued business tax receipt number and the exact location(s) of vessel embarkations and disembarkations on all advertisements, solicitations and marketing materials relating to any commercial vessel activity occurring in the city pursuant to any of the following categories. The failure to fully comply with the requirements of this subsection shall result in fines and penalties, pursuant to section 102-377, as if such person or entity had never procured a business tax receipt.~~
  - ~~(1) Charter - 95003403.~~
  - ~~(2) Livery (renting) - 95003200.~~
  - ~~(3) Commercial passenger boat - 95003402.~~
  - ~~(4) Sightseeing, excursion - 95003401.~~
  - ~~(5) Boat or surfboard rentals, as an accessory use in hotels - 99003417.~~
  - ~~(6) Water taxi - 95003416.~~

Every person and entity conducting commercial vessel activity pursuant to any of the categories set forth in subsection (c) herein shall post a decal, issued by the City, to indicate that the vessel is operated pursuant to a valid business tax receipt. A decal shall be posted on every commercial vessel operating pursuant to the business tax receipt and each decal shall be prominently displayed on the forward port side of the vessel. The decal shall include a link, bar code, QR code, or other machine-readable code linking to the specific business tax receipt under which the vessel is operating. The failure to fully comply with the requirements of this subsection shall result in fines and penalties, pursuant to section 102-377, as if such tax receipt had never been procured.

This subsection (b) shall have an effective date of October 1, 2025.

- (c) Every person and entity conducting business in the city shall prominently display their current city-issued business tax receipt number and the exact location(s) of vessel embarkations and disembarkations on all advertisements, solicitations and marketing materials relating to any commercial vessel activity occurring in the city pursuant to any of the following categories. The failure to fully comply with the requirements of this subsection shall result in fines and penalties, pursuant to section 102-377, as if such person or entity had never procured a business tax receipt.
  - (1) Charter - 95003403.
  - (2) Livery (renting) - 95003200.
  - (3) Commercial passenger boat - 95003402.
  - (4) Sightseeing, excursion - 95003401.

- (5) Boat or surfboard rentals, as an accessory use in hotels - 99003417.
- (6) Water taxi - 95003415.

**SECTION 2.** Appendix A to the City Code, entitled "Fee Schedule," is hereby amended as follows:

**FEE SCHEDULE**

Pursuant to section 1-15 of this Code, this appendix includes all fees and charges established by the city commission that are referred to in the indicated sections of the Code of Ordinances. Certain specified fees and charges, as identified herein, shall be subject to annual adjustment by the city manager, pursuant to the provisions of section 1-15 and this Appendix "A". A schedule of all current city fees and charges as set forth in Appendix "A" shall be maintained on the city's website.

\* \* \*

| Section of this Code | Description   | FY2024 Fee   | Annual adjustment<br>(References shown are defined at the end of this Appendix A) |
|----------------------|---|--------------|---|
| *                    | *   | *            |   |
|                      | Chapter 102. Taxation   |              |   |
| *                    | *   | *            |   |
|                      | Article V. Local Business Tax   |              |   |
| *                    | *   | *            |   |
| <u>102-368</u>       | <u>Business Tax Receipt (BTR) decal</u><br><u>(fee shall apply to issuance of original decal as well as replacement decals)</u> | <u>10.00</u> | <u>[A]</u>  |
| *                    | *   | *            |   |

**NOTES ON ANNUAL ADJUSTMENTS**

- [A] Indexed to CPI - Rounded up to the nearest dollar
- [B] Indexed to CPI - Rounded up to the nearest cent

\* \* \*

**SECTION 3. REPEALER.**

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

**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. CODIFICATION.**

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

**SECTION 6. EFFECTIVE DATE.**

This Ordinance shall take effect on the 1<sup>st</sup> day of October, 2025.

**PASSED AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2025.

**ATTEST:**

\_\_\_\_\_  
Steven Meiner, Mayor

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

(Sponsored by Vice-Mayor David Suarez)

Underline denotes additions.  
~~Strikethrough~~ denotes deletions.

APPROVED AS TO  
FORM & LANGUAGE  
& FOR EXECUTION

  
\_\_\_\_\_  
City Attorney

4/13/2025  
\_\_\_\_\_  
Date