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ARTICLE V. - BUDGET AND FINANCE

Sec. 5.01. - General power.

Sec. 5.02. - Budget.

Sec. 5.03. - Tax on occupancy of hotels, etc., and on certain foods and beverages.

Sec. 5.01. - General power.

The City of Miami Beach shall have the power to borrow money, contract loans, and issue bonds, notes, and other obligations or evidences of indebtedness in accordance with Florida law.

Sec. 5.02. - Budget.

In accordance with Florida law the City Commission shall adopt an annual budget.

The City of Miami Beach shall consider the long-term economic impact (at least 5 years) of proposed legislative actions.

(Res. No. 2003-25442, 12-10-03)

State law reference— Procedure for adoption of budget, F.S. § 205.065.

Sec. 5.03. - Tax on occupancy of hotels, etc., and on certain foods and beverages.

The City of Miami Beach is authorized and shall have the right to impose, levy and collect a tax on the rent of every occupancy of a room or rooms in any hotel, motel or apartment house when the renting is for the period of occupancy for imposition of a transient rental tax as established by F.S. § 212.03 (as amended); and upon the total sales price of all items of food and alcoholic beverages sold at retail by any establishment engaged in the sale of alcoholic beverages and/or food; said tax to be paid by the person paying the rent or paying for the food and/or alcoholic beverage herein specified and to be collected by the person renting said rooms or selling said food or alcoholic beverage for the use and benefit of the City. Sales or rentals exempted by F.S. ch. 212 shall also be exempt from the tax hereby authorized. That the total receipts from the above tax levy shall be kept and maintained in a separate fund and shall in no event be transferred to the general fund, and that the said fund shall be used for the promotion of the tourist industry, which shall include, but not be restricted to the following: publicity, advertising, news bureau, promotional events, convention bureau activities, capital improvements and the maintenance of all physical assets in connection therewith; and for the payment of the reasonable and necessary expenses of collecting, handling and processing of said tax. That the Commission shall have the authority and power by ordinance to determine and fix the amount of said tax after public hearing not in excess of two percent (2%), except that an additional tax of one percent (1%) may be imposed, levied and collected on the rent of every occupancy of a room or rooms in any hotel, motel or apartment house when the renting is for the period of occupancy for imposition of a transient rental tax as established by F.S. § 212.03 (as amended), provided that such additional one percent (1%) shall be used, subject to the rights of bondholders, (A) fifty percent (50%) for public incentives for convention center headquarters hotel development, and upon retirement of all debt related thereto, to be used as in (B) below, and (B) fifty percent (50%) for promotion of tourism related activities and facilities,

and developing, improving and maintaining tourism related public facilities; provided that such additional one percent (1%) of tax shall not be imposed until such time as the City of Miami Beach has entered into an agreement with a developer for development of a convention center headquarters hotel; and provided further that the authority created pursuant to Section 8 of Chapter 67-930 shall have no right to receive any portion of such additional one percent (1%) of tax.

Editor's note—

The resort tax in this section was authorized by Laws of Fla., ch. 67-930, which required this Charter provision and which general law of local application, Laws of Fla., ch. 67-930, is recognized and continued in F.S. § 125.0104(3)(b).