

ORDINANCE No. 2004-20-36

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AMENDING ORDINANCE NO. 2004-08 CONCERNING OCCUPATIONAL LICENSE TAXES, TO PROVIDE A RENEWAL CREDIT TO BUSINESSES, PROFESSIONS AND OCCUPATIONS OPERATING WITHIN THE CITY OF MIAMI GARDENS, FLORIDA; PROVIDING FOR ADOPTION OF REPRESENTATIONS; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCLUSION IN CODE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, in March, 2004, the City adopted an Occupational License Tax Ordinance, and

WHEREAS, some of the business operators within the City have raised a concern over the increase in their occupational license taxes since the City became incorporated and started to collect the occupational license taxes, and

WHEREAS, in an effort to address the concerns of the business owners within the City, the City Manager recommends that the City consider providing a \$25.00 renewal credit to all occupational licensees when they renew, and

WHEREAS, by providing a \$25.00 renewal credit, the City's occupational license tax revenues would be decreased by approximately seventy-five thousand dollars \$75,000.00 to \$125,000.00, however, the revenue credit would benefit the businesses located within the City, and

WHEREAS, the City Council would like to approve the renewal credit amendment to the occupational license, and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, as follows:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made

a specific part of this Ordinance.

SECTION 2. AMENDMENT: Section 11 of Ordinance No. 2004-08-24 is amended as follows:

Section 11. **Occupational License Tax Schedule.**

Taxes for businesses, categories, occupations or professions are hereby levied and imposed as in accordance with Exhibit "A" which is attached hereto and incorporated herein by reference. The categories listed in this section constitute and set forth the lawful, permissible businesses within the city.

- A. In the event application is made for a license not specifically enumerated in this section, the city manager or designee shall have the authority to determine the most nearly similar category that shall apply to the applicant or use the unclassified category.
- B. Persons having what is known as chain stores and operating warehouses to replenish their chain stores who sell from the warehouse or depot are liable for the business tax as a merchant for every warehouse or depot in addition to the chain store business tax.
- C. At the time of renewal for all existing occupational licenses within the City, said businesses shall receive a renewal credit in the amount of twenty-five dollars (\$25.00). The renewal credit shall be applied by the City to all subsequent renewals. The renewal credit shall not apply to renewals where the tax due is seventy-five dollars (\$75.00) or less.

SECTION 3. CONFLICT: All ordinances or Code provisions in conflict herewith are hereby repealed.

SECTION 4. SEVERABILITY: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION 5. INCLUSION IN CODE: It is the intention of the City Council of the City of Miami Gardens that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of the City of Miami Gardens and that the sections of this Ordinance may be renumbered or relettered and the word "Ordinance" may be changed to "Chapter," "Section," "Article" or such other appropriate word or phrase, the use of which shall accomplish the intentions herein expressed; provided, however, that Section 1 hereof or the provisions contemplated thereby shall not be codified.

SECTION 6. EFFECTIVE DATE: This Ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING IN FULL ON THE 22nd DAY OF SEPTEMBER, 2004.

PASSED ON SECOND READING BY TITLE ONLY THE 13th DAY OF October, 2004.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON THE 13th DAY OF October, 2004.


SHIRLEY GIBSON, MAYOR

ATTEST:


RONETTA TAYLOR, CMC, CITY CLERK

Prepared by SONJA K. KNIGHTON, ESQ.
City Attorney

Ordinance No. 2004-2004-20-36

SPONSORED BY: DANNY O. CREW, CITY MANAGER

MOVED BY: Councilwoman Watson

SECONDED BY: Vice Mayor Campbell

VOTE: 5-1

Mayor Gibson	<u> x </u> (Yes)	<u> </u> (No)	
Vice Mayor Campbell	<u> </u> (Yes)	<u> </u> (No)	Out of room
Councilman Melvin L. Bratton	<u> x </u> (Yes)	<u> </u> (No)	
Councilman Oscar Braynon, II	<u> x </u> (Yes)	<u> </u> (No)	
Councilwoman Audrey J. King	<u> x </u> (Yes)	<u> </u> (No)	
Councilwoman Sharon Pritchett	<u> </u> (Yes)	<u> x </u> (No)	
Councilwoman Barbara Watson	<u> x </u> (Yes)	<u> </u> (No)	

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