

ORDINANCE No. 2008-33-169

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, LEVYING A HORSE RACING AND DOG RACING TAX IN ACCORDANCE WITH SECTION 550.105(9), FLORIDA STATUTES PROVIDING FOR PENALTIES; REPEALING ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR INCLUSION IN CODE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the State of Florida has preempted the collection of occupational (business tax) license fees from racetracks and jai alai frontons, and

WHEREAS, in lieu of permitting cities to collect these taxes, in accordance with Section 550.105(9), Florida Statutes, cities are permitted to assess a tax against any person conducting live racing or games within it's corporate limits, and

WHEREAS, the City of Miami Gardens would like to assess a tax in accordance with Section 550.105(9),

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. CREATION OF ORDINANCE: An Ordinance to be entitled "Pari-Mutuel Races or Games" is created in the City of Miami Gardens, as follows:

Section 1. Horse Racing or Games.

There is hereby assessed and imposed a tax against each person conducting live horseracing or games within the City, in the amount of \$150.00 per day for each day that horse racing or games are held.

Section 2. Dog Racing/Jai Ali or Games.

There is hereby assessed and imposed a tax against each person conducting live dog racing or games or jai alai within the City, in the amount of \$50.00 per day for each day that dog racing or games or jai alai are held.

Section 3. Application.

Prior to engaging in any racing or horse racing or games, dog racing or games or jai alai, all persons must make application for and receive a license tax receipt to be issued by the City's licensing division on forms to be provided by the division.

Section 4. Penalties.

Every person found guilty of a violation of this Ordinance shall be punished by a fine of not more than \$500.00 per violation. In addition, any person who fails to comply with this Ordinance, upon conviction shall be guilty of a misdemeanor and shall be punished by a fine not to exceed \$500.00, or by imprisonment not to exceed sixty (60) days in the County jail or both, at the discretion of the Court. The penalties provided for in this Ordinance are in addition to any other penalties permitted by law.

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 ON THE 10th DAY OF SEPTEMBER 2008.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON THE 24th DAY OF SEPTEMBER 2008.


SHIRLEY GIBSON, MAYOR

ATTEST:


RONETTA TAYLOR, MMC, CITY CLERK

Prepared by SONJA KNIGHTON DICKENS, ESQ.
City Attorney

SPONSORED BY: Danny Crew, City Manager

MOVED BY: Councilman Gilbert
SECOND BY: Vice Mayor Watson

VOTE: 7-0

Mayor Shirley Gibson	<u> X </u> (Yes)	<u> </u> (No)
Vice Mayor Barbara Watson	<u> X </u> (Yes)	<u> </u> (No)
Councilman Melvin L. Bratton	<u> X </u> (Yes)	<u> </u> (No)
Councilman Oliver Gilbert, III	<u> X </u> (Yes)	<u> </u> (No)
Councilman Andre' Williams	<u> X </u> (Yes)	<u> </u> (No)
Councilwoman Sharon Pritchett	<u> X </u> (Yes)	<u> </u> (No)
Councilman Aaron Campbell	<u> X </u> (Yes)	<u> </u> (No)

City of Miami Gardens

1515 NW 167th Street
Building 5, suite 200
Miami Gardens, Florida 33169



Mayor Shirley Gibson
Vice Mayor Barbara Watson
Councilman Melvin L. Bratton
Councilman Aaron Campbell Jr.
Councilwoman Sharon Pritchett
Councilman Oliver G. Gilbert III
Councilman André Williams

Agenda Cover Page

Meeting Date: September 24, 2008

Fiscal Impact: No **Yes**

(If yes, explain in Staff Summary)

Funding Source: **See attached budget**

Contract/P.O. Requirement: Yes No **X**

Sponsor Name/Department: **Danny Crew, City Manager**

Public hearing **X**

Ordinance **X**

1st Reading

Advertising requirement:

Quasi-Judicial

Resolution

2nd Reading **X**

Yes **X** No

RFP/RFQ/Bid #

Title

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Staff Summary

This is the first reading of a proposed tax on pari-mutuel operating within the City of Miami Gardens pursuant to FS 550.105(9). Race track in Florida are exempt from the normal business license tax (occupational license) that all other businesses are required to hold in order to do business in the City. In lieu of a business license tax, Florida Statutes provide for a "Municipal Pari-Mutuel Tax. This tax is calculated at \$150 per day that the track is operating. Estimated revenue is approximately \$18,000 per year.

Recommendation:

That City Council approve the ordinance on first reading, levying horse racing and dog racing tax in accordance with Section 55.105(9), Florida Statutes.