## Chapter 29 TAXATION [[1]](#BK_421B9F4696FB4155ECFBF89066F96A84)

[ARTICLE I. - IN GENERAL](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx)

[ARTICLE II. - RESERVED](../level3/PTIIICOOR_CH29TA_ARTIIRE.docx)

[ARTICLE III. - RESERVED](../level3/PTIIICOOR_CH29TA_ARTIIIRE.docx)

[ARTICLE IV. - UTILITY TAX](../level3/PTIIICOOR_CH29TA_ARTIVUTTA.docx)

[ARTICLE IV-A. - LOCAL COMMUNICATIONS SERVICES TAX](../level3/PTIIICOOR_CH29TA_ARTIV-ALOCOSETA.docx)

[ARTICLE V. - TOURIST DEVELOPMENT ROOM TAX](../level3/PTIIICOOR_CH29TA_ARTVTODEROTA.docx)

[ARTICLE VI. - CONVENTION DEVELOPMENT TAX](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx)

[ARTICLE VII. - LOCAL OPTION GAS TAX](../level3/PTIIICOOR_CH29TA_ARTVIILOOPGATA.docx)

[ARTICLE VIII. - FIFTH AND SIXTH CENT LOCAL OPTION GAS TAX](../level3/PTIIICOOR_CH29TA_ARTVIIIFISICELOOPGATA.docx)

[ARTICLE IX. - 1993 LOCAL OPTION GAS TAX](../level3/PTIIICOOR_CH29TA_ARTIX1993LOOPGATA.docx)

[ARTICLE X. - PROPERTY TAX EXEMPTIONS IN ENTERPRISE ZONES](../level3/PTIIICOOR_CH29TA_ARTXPRTAEXENZO.docx)

[ARTICLE XI. - COUNTY TRANSIT SYSTEM SALES SURTAX](../level3/PTIIICOOR_CH29TA_ARTXICOTRSYSASU.docx)

[ARTICLE XII. - COUNTY HEALTH CARE SURTAX](../level3/PTIIICOOR_CH29TA_ARTXIICOHECASU.docx)

[ARTICLE XIII. - 1993 NINTH CENT GAS TAX ON MOTOR FUEL AND SPECIAL FUEL](../level3/PTIIICOOR_CH29TA_ARTXIII1993NICEGATAMOFUSPFU.docx)

[ARTICLE XIV. - 1993 CAPITAL IMPROVEMENTS LOCAL OPTION GAS TAX](../level3/PTIIICOOR_CH29TA_ARTXIV1993CAIMLOOPGATA.docx)

[ARTICLE XV. - DISCRETIONARY SALES SURTAX AUTHORIZED BY SECTION 212.055(1), FLORIDA STATUTES (1999).](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx)

[ARTICLE XVI. - ONE HALF OF ONE PERCENT CHARTER COUNTY TRANSIT SYSTEM SALES SURTAX AUTHORIZED BY SECTION 212.055(1) FLORIDA STATUTES (2001)](../level3/PTIIICOOR_CH29TA_ARTXVIONHAONPECHCOTRSYSASUAUSE212.0551FLST2001.docx)

[ARTICLE XVII. - ADDITIONAL REDUCTION IN ASSESSED VALUE FOR QUALIFYING LIVING QUARTERS OF PARENTS OR GRANDPARENTS OF OWNERS OF PROPERTY RECEIVING HOMESTEAD EXEMPTION](../level3/PTIIICOOR_CH29TA_ARTXVIIADREASVAQULIQUPAGROWPRREHOEX.docx)

FOOTNOTE(S):

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**Charter reference—** Authority of the Board to levy in unincorporated areas all taxes authorized to be levied by municipalities, § 1.01(D). [(Back)](#BK_15652AA73318AD371842A5308A9F181C)

**Cross reference—** Branch offices of county auto tag agencies, § 2-119 et seq.; occupational license taxes, § 8A-171 et seq.; occupational license taxes in unincorporated areas of the County, § 8A-224 et seq.; excise tax on insurance companies, §§ 23-27—23-29, 23-45—23-48. [(Back)](#BK_15652AA73318AD371842A5308A9F181C)

### ARTICLE I. IN GENERAL

[Sec. 29-1. Reserved.](#BK_91B1C3479925023A6ADC97717FB79466)

[Sec. 29-2.  Reserved.](#BK_D50A006B4D06614F85CD85CCD895A272)

[Sec. 29-3. Reserved.](#BK_855CC4C761CFC0488A2518DD847DF6BD)

[Sec. 29-4. Reserved.](#BK_FAFF7A6CB30481297531544646A200CA)

[Sec. 29-5. Ceiling upon County ad valorem millage rate.](#BK_2AAB216F4B9194BAF68C16DD2CC90919)

[Sec. 29-5.1. Reassessment of certain properties.](#BK_0D6C09A447490784514FC95799D354C0)

[Sec. 29-6. Tax increment financing for Southeast Overtown/Park West Redevelopment Area.](#BK_5921B7792AE3905E4070D0AFCD87959B)

[Sec. 29-7. Documentary Stamps.](#BK_07B1D8E98AB2F80F3D9574B17AAD0E2C)

[Sec. 29-7.1. Reserved.](#BK_6679129F8369C29D4C9E94F817DA176E)

[Sec. 29-8. Additional homestead exemption for senior citizens.](#BK_BF47A8F37BF4BCB8DC026D92D00879D4)

[Sec. 29-9. Homestead exemption for low-income senior citizens who are long-term residents.](#BK_6842570B5FAC263319F8AAA4D0E42791)

[Sec. 29-10. Reserved.](#BK_E5C9863E38C371BB2CAB37DD2DEE931E)

Sec. 29-1. Reserved.

**Editor's note—**

[Section 29-1](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-1RE), pertaining to definitions for the County levy of a cigarette tax, has been deleted as obsolete. *See* F.S. § 210.03. The section was derived from Ord. No. 59-47, § 2, adopted December 15, 1959.

Sec. 29-2.  Reserved.

**Editor's note—**

[Section 29-2](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-2RE), pertaining to the County levy of a cigarette tax, has been deleted as obsolete. *See* F.S. § 210.03. The section was derived from Ord. No. 69-7, §§ 1—3, adopted February 4, 1969. The ordinance had been editorially treated as superseding former §§ [29-2](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-2RE) and [29-3](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-3RE), which sections were derived from Ord. No. 59-47, §§ 3—5, adopted December 15, 1959.

Sec. 29-3. Reserved.

Note—See editor's note following § 29-2

Sec. 29-4. Reserved.

**Editor's note—**

[Section 29-4](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-4RE), pertaining to the form of tax notice and receipt for real and personal property taxes assessed, levied and collected by the County, has been deleted as obsolete. *See* F.S. §§ 192.01(1967), 196.001, 193.1145, 200.069. The section was derived from Ord. No. 61-24, § 1, adopted June 6, 1961.

Sec. 29-5. Ceiling upon County ad valorem millage rate.

(a) The County ad valorem tax millage rate shall be limited to a rate which will produce the same amount of revenue assessed in the prior year plus ten (10) percent excepting additions to and deletions from the tax roll.

(b) The millage rate shall provide not more than the same ad valorem revenue as was levied during the previous year plus ten (10) percent, but excluding therefrom the value of new construction and improvements not included in the previous assessment roll and also deletions from the previous assessment roll, as described under Section 200.061(1), Florida Statutes (1973).

(Ord. No. 74-38, §§ 1, 2, 6-4-74)

**Editor's note—**

Ord. No. 74-38 provided for its inclusion in this Code, but did not specify the manner thereof; hence codification of §§ 1 and 2 as [§ 29-5](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-5CEUPCOADVAMIRA) was at the discretion of the editors.

Sec. 29-5.1. Reassessment of certain properties.

In the event any single family residential unit is found to have been converted into multi-family housing, the Property Appraiser upon notification shall re-examine the assessed value of the property and if he determines that portions of said property have escaped taxation as a result of the change in use he shall, to the extent permitted by state law, review his assessment and back assess the property for up to three (3) preceding years. If permitted by state law, such back assessment shall also include removal of or adjustment to any homestead exception which was improperly granted.

(Ord. No. 99-22, § 2, 3-4-99)

Sec. 29-6. Tax increment financing for Southeast Overtown/Park West Redevelopment Area.

(a) *Delegation of exercise of powers.* Pursuant to Section 163.410, Florida Statutes, Miami-Dade County will enter into an interlocal agreement with the City of Miami which, when approved by resolution of the Board of County Commissioners, will provide for the delegation of certain specified redevelopment powers to the City of Miami with respect to the Southeast Overtown/Park West Redevelopment Area. All powers not specifically delegated therein shall be reserved exclusively to the Board of County Commissioners.

(b) *Appropriation of funds; calculation of increment.* The County shall annually pay into the fund a sum equal to the increment in the income, proceeds, revenues and funds of the County derived from, or held in connection with, the community redevelopment project area as may be amended from time to time by the Board of County Commissioners' and the City's undertaking and carrying out of the community redevelopment project plan as may be amended from time to time by the Board of County Commissioners. The increment shall be determined annually and shall be that amount equal to ninety-five (95) percent of the difference between:

(1) That amount of general Countywide operating ad valorem taxes levied each year by the County on taxable real property contained within the geographic boundaries of the community redevelopment project area; and

(2) That amount of general Countywide operating ad valorem taxes which would have been produced by the rate upon which the tax is levied each year by or for the County upon the total of the assessed value of the taxable real property in the community redevelopment project area, as shown upon the most recent assessment rolls used in connection with the taxation of such property by the County, prior to the effective date of the County's Resolution No. R-1677-82 approving the community redevelopment plan.

In the event that project plan amendments are approved which expand district boundaries, a new base year as described in (b)(2) above will be assigned for the purpose of calculating incremental revenue from parcels within the expanded boundaries. The new base year will be the year in which such parcels were added by a project amendment approved by the Board of County Commissioners.

(c) *Obligation to appropriate; duration of obligation; limitations on obligation, bond sales and refundings; accounting requirements for County increment.* The County shall annually appropriate to the fund the tax increment due the fund by January first of each year. The County's obligation to appropriate to the fund shall be rescindable, at the discretion of the County, if a period of four (4) years passes from the date of the initial bonding or indebtedness described below without the sale of bonds or other new commitment of County tax increment dollars to the payment of debt service for capital improvement or land acquisition bonds, except that the rights of existing bondholders shall be protected. The County's obligation to annually appropriate to the fund shall commence immediately upon the effective date of this section (ten (10) days after December 21, 1982) and continue until all loans, advances and indebtedness incurred as a result of the community redevelopment project have been paid or for four (4) years from the effective date of this section, if there has not been, at the end of that four-year period, a pledge of the tax increment funding granted by this section through the issuance, sale and delivery of an instrument of indebtedness such as bond or tax anticipation notes described in Section 163.385, Florida Statutes. In no year shall the County's obligation to the fund exceed the amount of that year's tax increment as determined in subsection (b) of this section. Beginning with the twentieth year after the date of sale of the initial bonding or indebtedness and in every year thereafter, the County's annual appropriation to the fund shall not exceed the amount which is deposited in the nineteenth year. Beginning with the twentieth year after the date of sale of the initial bonding or indebtedness, no new sale of bonds or indebtedness supported by the County's tax increment may occur nor may existing indebtedness so supported be refunded without approval of the Board of County Commissioners. The County's increment contributions are to be accounted for as a separate revenue within the fund but may be combined with other revenues for the purpose of paying debt services.

(d) *Review and approval of master bond indenture or other financing instrument or ordinance or resolution authorizing financing instruments; review of subsequent financing instruments to assure compliance with master indenture.* The County Commission shall approve the initial master bond indenture and ordinance or resolution authorizing financing instruments and instruments of indebtedness such as bonds or tax anticipation notes as described in Section 163.385, Florida Statutes, as to its provisions relating to refunding, prepayment and redemption, other provisions relating to the governance of financing instruments and instruments of indebtedness, the application of funds necessary to pay costs of necessary residential property acquisition, moving expenses and relocation benefits as provided under the redevelopment plan. Subsequent financing instruments or instruments of indebtedness prepared pursuant to the master indenture shall be reviewed by the County Manager and shall be approved unless he determines that the instruments do not conform with the terms of the approved initial master indenture and ordinance or resolution authorizing financing instruments.

(e) *Relocation assistance trust fund.* Out of the proceeds of each bond sale, there shall be withdrawn, placed in trust, and separately accounted for, such sums as are prescribed in the redevelopment plan to pay the costs of moving expenses and relocation benefits.

(f) *Review of financial records; right of audit.* The financial records for the fund shall be available for County inspection and the County reserves the right of audit.

(g) *Public purpose.* This section being for a public purpose and for the welfare of the citizens of Miami-Dade County, Florida, it shall be liberally construed to effectuate the purposes thereof.

(Ord. No. 82-115, §§ 2—8, 12-21-82; Ord. No. 85-9, § 1, 2-5-85; Ord. No. 86-4, § 1, 1-21-86; Ord. No. 86-88, § 1, 11-18-86)

**Editor's note—**

Ord. No. 82-115, § 10, adopted Dec. 21, 1982, directed codification of said ordinance; inclusion of §§ 2—8 of 82-115 as Code [§ 29-6](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-6TAINFISOOVPAWEREAR) has been at the editor's discretion.

**Cross reference—** Planning, § 2-104 et seq.; urban renewal, Ch. 30A.

Sec. 29-7. Documentary Stamps.

(A) *Legislative findings, authority and intent.* This article is enacted pursuant to the provisions of Chapter 83-220, Florida Statutes and the Miami-Dade County Home Rule Charter and shall be known as the "Miami-Dade County Documentary Surtax Ordinance."

The Board of County Commissioners of Miami-Dade County hereby finds and declares that there is a great and urgent need in this community for the construction and rehabilitation of all types of affordable housing. This Board further finds that the documentary surtax program has been widely successful in meeting this need and should continue to fund the construction and rehabilitation of housing for low and moderate income families through the provision of second mortgages, construction loans and other programs.

This article is hereby declared to be remedial and essential to the public interest. It is intended that the provisions of this article be liberally construed to effect the purposes stated herein, and shall be cumulative, supplemental to and not in derogation of any provision of the Florida Statutes, Code of Miami-Dade County or other applicable law.

(B) *Definitions.*

(1) *Consideration.* For purposes of this section, the term "consideration" shall have the meaning provided for by Section 201.02, Florida Statutes.

(2) *Housing.* For purposes of this section, the term "housing" shall include all forms of rental and ownership housing and is not limited to single-family detached dwellings.

(3) *Homeownership Assistance.* For purposes of this section, the term "homeownership assistance" means assisting low-income and moderate-income families in purchasing a home as their primary residence, including, but not limited to, reducing the cost of the home with below-market construction financing, the amount of down payment and closing costs paid by the borrower, or the mortgage payment to an affordable amount for the purchaser or using any other financial assistance measure set forth in Section 420.5088, Florida Statutes.

(4) *Low income family.* For purposes of this section, the term "low income family" shall mean a family whose income does not exceed eighty (80) percent of the median income of families living in the same or similar geographic area, or any other definition determined by regulation of the United States Department of Housing and Urban Development.

(5) *Moderate income family.* For purposes of this section, the term "moderate income family" shall mean a family whose income exceeds eighty (80) percent, but is less than one hundred forty (140) percent of the median income of families living in the same or similar geographic area, or any other definition determined by regulation of the United States Department of Housing and Urban Development.

(6) *Revenue.* For purposes of this section, the term "revenue" shall mean all taxes, fees, penalties, revenue or any other funds collected by the State of Florida pursuant to the provisions of this ordinance and Chapters 201 and 83-220, Florida Statutes.

(7) *Single family residence.* For purposes of this section, the term "single family residence" shall include but not be limited to detached dwellings, condominium units or units held through stock ownership or members representing a proprietary interest in a corporation owning a fee or leasehold initially in excess of ninety-eight (98) years.

(C) *Levy and imposition.* There shall be levied and imposed throughout the incorporated and unincorporated areas of Miami-Dade County a documentary surtax. The documentary surtax shall be imposed on all documents taxable pursuant to Chapter 201, Florida Statutes, at a rate of forty-five cents ($0.45) for each one hundred dollars ($100.00), or fractional part thereof, of the full amount of the consideration relating to each document taxable hereunder. The documentary surtax shall be imposed in addition to any other tax imposed pursuant to Chapter 201, Florida Statutes.

(D) *Exceptions.* The documentary surtax shall be neither levied nor imposed on any document taxable under Chapter 201, Florida Statutes in which the interest granted, assigned, transferred or otherwise conveyed thereby is solely and exclusively a single-family residence.

(E) *Administration, collection and use.*

(1) The County hereby adopts as its controlling policy regarding expenditure of the revenue, the Miami-Dade County Affordable Housing Program Guidelines, as they may be revised by the County Manger or designee.

(2) The documentary surtax levied hereunder shall be administered and collected pursuant to the provisions of Chapter 201, Florida Statutes and Chapter 83-220, Florida Statutes, with the exception of Section 201.15, Florida Statutes.

(3) There is hereby created the Miami-Dade County Housing Assistance Loan Trust Fund (hereinafter referred to as "the Housing Trust Fund"). All revenue collected by the State of Florida Department of Revenue pursuant to the provisions of this ordinance and Chapters 201 and 83-220, Florida Statutes, less any costs of administration, shall be remitted to Miami-Dade County and placed into the Housing Trust Fund. The revenue shall be used only to finance the construction, rehabilitation or purchase of housing for low and moderate income families and to pay the necessary costs of collection and enforcement of the documentary surtax, and to fund any local matching contributions that may be required pursuant to federal law, subject to the following limitations and requirements:

(a) No less than fifty percent (50%) of the revenue shall be for the benefit of low income families.

(b) Authorized uses of the revenue shall include, but not be limited to, providing funds for first and second mortgages, acquiring property for the purpose of forming housing cooperatives and the financing of new construction. However, no more than fifty percent (50%) of the revenue collected each year may be used to finance new construction.

(c) On newly-constructed properties, the County will provide random inspections during the construction of the home and detailed inspections prior to the placement of the second mortgage.

(d) The property must be used as the primary residence which will be reflected by a deed restriction or declaration of use restrictions covenant and will be stated in the loan documents. The property may not be rented, leased, or otherwise used as income or investment property at any time that the loan remains in effect. If the family sells, transfers, rents or vacates the property, the balance of the mortgage loan, including accrued interest, will be due upon vacating, selling, renting or transferring of the property.

(e) Special consideration shall be given toward utilizing the revenue in the neighborhood economic programs of community development corporations.

(f) The revenue shall not be used for rent subsidies or grants.

(g) Subject to the limitations and requirements set forth above, the revenue shall be expended by the County only in accordance with the Miami-Dade County Affordable Housing Program Guidelines.

(h) No more than ten percent (10%) of surtax revenues collected by the Florida Department of Revenue and remitted to Miami-Dade County in any fiscal year may be used by the County for administrative costs.

(i) Notwithstanding the provisions of subsection (E)(3) of this Section, of the discretionary surtax revenues collected by the Florida Department of Revenue remaining after any deduction for administrative costs as provided in subsection (E)(3)(h), no less than thirty-five percent (35%) shall be used to provide homeownership assistance for low-income and moderate-income families, and no less than thirty-five percent (35%) shall be for construction, rehabilitation, and purchase of rental housing units. The remaining amount may be allocated for homeownership assistance or rental housing units, at the discretion of Miami-Dade County. Any funds allocated for homeownership assistance or rental housing units that are not committed at the end of the fiscal year shall be reallocated in subsequent years consistent with the provisions of this subsection, in that no less than thirty-five percent (35%) shall be reallocated to provide homeownership assistance for low-income and moderate-income families, and no less than thirty-five percent (35%) shall be reallocated for construction, rehabilitation, and purchase of rental housing units. The remaining amount of uncommitted funds may be reallocated at the discretion of Miami-Dade County within any of the categories established in this subsection.

(j) Rehabilitation of housing owned by Miami-Dade County may be authorized only after a determination approved by a majority of the governing body that no other sources of funds are available.

(F) *Effective date.* The surtax levied hereunder shall be effective in accordance with the provisions of State law authorizing the same as may be amended from time to time.

(G) [*Competitive Request for Applications (RFA) process.*]No allocation of documentary surtax funds shall be made except as part of a competitive Request for Applications (RFA) process. Notwithstanding the foregoing, documentary surtax funds loaned directly to homeowners by Miami-Dade County may be allocated without the necessity of a competitive RFA process.

(H) [*RFA process; public meeting.*]The RFA process shall include a public meeting which affords the residents of Miami-Dade County the opportunity to comment on applications and funding requests and recommendations. This public meeting shall be held before the appropriate committee prior to presentation of any funding recommendations to the Board of County Commissioners by Miami-Dade County staff.

(Ord. No. 93-143, § 2, 12-14-93; Ord. No. 94-205, § 1, 11-1-94; Ord. No. 95-128, § 1, 7-11-95; Ord. No. 97-65, § 1, 5-20-97; Ord. No. 06-170, §§ 1, 2, 11-28-06; Ord. No. 07-18, § 1, 2-6-07; Ord. No. 09-96, § 1, 11-3-09; Ord. No. 11-79, § 1, 10-4-11)

**Editor's note—**

Ord. No. 93-143, § 2, adopted Dec. 14, 1993, deleted former [§ 29-7](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-7DOST), relative to a document surtax, and enacted a new [§ 29-7](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-7DOST) to read as herein set out. The provisions of former [§ 29-7](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-7DOST) derived from Ord. No. 83-81, §§ 2—4, adopted Sept. 20, 1983 and Ord. No. 93-92, § 3, enacted Sept. 20, 1993.

Sec. 29-7.1. Reserved.

**Editor's note—**

Ordinance No. 97-65, § 2, adopted May 20, 1997, repealed [§ 29-7.1](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-7.1RE) in its entirety. Formerly, such section pertained to Surtax Advisory Council and derived from Ord. No. 93-143, § 3, 12-14-93.

Sec. 29-8. Additional homestead exemption for senior citizens.

(a) In accordance with Section 6(f), Art. VII of the Florida Constitution and Section 196.075 of the Florida Statutes, any person 65 years or over who has legal or equitable title to real estate located within Miami-Dade County and maintains thereon his/her permanent residence which residence qualifies for and receives homestead exemption pursuant to Section 6(a), Art. VII of the Florida Constitution, and whose household income does not exceed $20,000 shall be entitled to make application for an additional homestead exemption of $50,000. This additional homestead exemption, if granted, shall be applicable to all ad valorem tax millage rates levied by the county.

(b) Every person claiming the additional homestead exemption pursuant to this section must file an application therefore with the Miami-Dade County Property Appraiser not later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1 of each such year every applicant must file supporting documentation with the Property Appraiser. Said documentation shall include copies of all federal income tax returns, wage and earning statements, and such other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year.

(c) Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.

(d) This additional exemption shall be available commencing with the year 2000 tax roll, and the Property Appraiser may begin accepting applications and sworn statements for the year 2000 tax roll as soon as the appropriate forms are available from the Department of Revenue.

(e) Commencing January 1, 2001, and each January 1 thereafter, the $20,000 annual income limitation in this section shall be adjusted annually and applicable as of January 1 of that year. The annual income limitation shall be adjusted by the percentage of change in the average cost-of-living index for the immediately preceding calendar year compared with the average cost-of-living index for the calendar year immediately prior to that year. As used herein "index" shall be the average of the monthly consumer-price index figures for the stated period, for the United States as a whole, issued by the United States Department of Labor.

(f) The Clerk of this Board shall file a copy of [the ordinance from which this section is derived] in the appropriate books and records, and within 30 days of the adoption of this section, but prior to December 1, 1999, he/she shall deliver a copy thereof to the Miami-Dade County Property Appraiser.

(Ord. No. 99-86, §§ 1—6, 7-27-99; Ord. No. 07-70, § 1, 5-22-07)

**Editor's note—**

Ord. No. 99-86, §§ 1—6, adopted July 27, 1999, did not specifically amend the Code. Hence, its inclusion herein as [section 29-8](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-8ADHOEXSECI) was at the discretion of the editor.

Sec. 29-9. Homestead exemption for low-income senior citizens who are long-term residents.

(a) In accordance with Article VII, Section 6(d)(2), Florida Constitution, and Section 196.075, Florida Statutes, any person who meets the following criteria shall be entitled to make application for an additional homestead exemption for the amount of the assessed value of the property:

(1) Has the legal or equitable title to real estate located within Miami-Dade County with a just value of less than $250,000.00,

(2) Has maintained thereon the permanent residence of the owner for at least 25 years,

(3) Has attained the age of 65, and

(4) Has a household income that does not exceed the income limitations set forth in state law, which is currently $27,030.00 and adjusted annually.

(b) The exemption set forth in subsection (a) above shall be in addition to and shall not replace the additional $50,000.00 senior citizen homestead exemption adopted pursuant to Ordinance No. 07-70 and codified at [Section 29-8](../level3/PTIIICOOR_CH29TA_ARTIINGE.docx#PTIIICOOR_CH29TA_ARTIINGE_S29-8ADHOEXSECI)

(c) Every person claiming the additional homestead exemption pursuant to subsection (a) above must file an application therefore with the Miami-Dade County Property Appraiser no later than March 1 of each year for which such exemption is claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on a form prescribed by the Florida Department of Revenue. On or before June 1 of each such year every applicant must file supporting documentation with the Property Appraiser. Such documentation shall include copies of all federal income tax returns, wage and earning statements, and such other documentation as required by the Property Appraiser, including documentation necessary to verify the income received by all of the members of the household for the prior year.

(d) Failure to file the application and sworn statement by March 1 or failure to file the required supporting documentation by June 1 of any given year shall constitute a waiver of the additional exemption privilege for that year.

(e) Notwithstanding subsections (c) and (d) above, if the Property Appraiser, pursuant to Section 196.011(9), Florida Statutes, requests that this Board waive the requirement that an annual application and income statement be made for renewal of the exemption provided in Section 196.075, F.S., then after an initial application for exemption has been made and the exemption is granted pursuant to Section 196.075, subsection (c) and (d) shall not apply and the requirement that an annual renewal application or Income Statement be submitted to the Property Appraiser for exemption of property within the County shall be waived except in the circumstances set forth below. Timely annual application together with the required Income Statement for exemption shall be required whenever:

(1) Property exempted on the assessment roll of the immediately preceding tax year is sold or otherwise disposed of,

(2) The ownership changes in any manner,

(3) The applicant ceases to use the property as his or her homestead, or

(4) The status of the owner changes so as to change the exempt status of the property, as provided in Section 196.011(9)(a), F.S.

(f) This additional exemption shall be available commencing with the 2013 tax roll and shall continue with all subsequent tax rolls. The Property Appraiser may begin accepting applications and sworn statements for the year 2013 tax roll as soon as the appropriate forms are available from the Department of Revenue.

(g) Commencing January 1, 2013, and each January 1 thereafter, the annual income limitation applicable to this section shall be adjusted annually as provided in state law and shall be applicable as of January 1 of each year.

(h) The Clerk of the Board shall file a copy of Ordinance No. 13-01 in the appropriate books and records, and within 30 days of the effective date of that ordinance, transmit a copy to the Miami-Dade County Property Appraiser.

(Ord. No. 13-01, § 1, 1-23-13)

Sec. 29-10. Reserved.

### ARTICLE II. RESERVED [[2]](#BK_34E4D356D28DED2ABB93EACAF081FD9E)

[Secs. 29-11—29-20. Reserved.](#BK_4D7FB88C39F6505575321195622B6293)

Secs. 29-11—29-20. Reserved.

FOOTNOTE(S):

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**Editor's note—** Ord. No. 00-114, § 1, adopted Sept. 19, 2000, repealed article II, sections 29-11—29-17, in its entirety. Former article II pertained to real property tax consultants and derived from Ord. No. 67-22, §§ 1—7, adopted April 4, 1967; Ord. No. 67-47, §§ 1—3, adopted July 11, 1967; and Ord. No. 68-27, § 1, adopted May 7, 1968. [(Back)](#BK_4244DA49754DA0D23DEE00CA7E2AF52E)

### ARTICLE III. RESERVED [[3]](#BK_53A1C1C795537A082166A79F0B8C89E6)

[Secs. 29-21—29-35. Reserved.](#BK_DFC8897BE9781E46A8CCA40352F428BD)

Secs. 29-21—29-35. Reserved.

FOOTNOTE(S):

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**Editor's note—** Ord. No. 00-114, § 1, adopted Sept. 19, 2000, repealed article III, sections 29-21—29-31, in its entirety. Former article III pertained to personal property tax consultants and derived from Ord. No. 67-23, §§ 1—11, adopted April 4, 1967; Ord. No. 67-48, §§ 1—3, adopted July 11, 1967; and Ord. No. 68-38, § 1, adopted June 18, 1968. [(Back)](#BK_C2794101D5F8AA0851B49F1C5769E043)

### ARTICLE IV. UTILITY TAX [[4]](#BK_F932A87F8C2E53C3939EBC3CC4D313AA)

[Sec. 29-36. Definitions.](#BK_65C733D15C4E62BD504FFF56037A0BFF)

[Sec. 29-37. Rate and amount of excise tax on purchase of public utility services: Collection of tax.](#BK_1B66BFD93104346DEAA0E307C190ACEB)

[Sec. 29-38. Remittance of tax to County by seller.](#BK_B31B5B21B6EB8074FCACB5DFF2763DE6)

[Sec. 29-39. Records to be kept.](#BK_0FA9A968866EC660AC410BD7F01BBCD5)

[Sec. 29-40. Reports of deliveries for resale.](#BK_89A24AC7CD3931CDCB98EF6B040A57D8)

[Sec. 29-41. Recognition of expense in regulation of rates.](#BK_E3F6CEBCC544280B0D8F8D5E88A8C374)

[Sec. 29-42. Violations.](#BK_545F244353364DA398D186A65E6BAAF0)

Sec. 29-36. Definitions.

For the purposes hereof, the following words and phrases shall have the meanings respectively ascribed to them by this section:

*Bottled gas:* All types and kinds of natural, liquefied petroleum and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the unincorporated area of Miami-Dade County.

*Coal:* All coal for lighting, heating, cooking, power, energy or any other purpose competing with any other utility or energy source taxed under this chapter delivered to any purchaser thereof within the unincorporated area of Miami-Dade County.

*Coin-Box Telephone service:* Service relating to coin-box telephones installed within the unincorporated area of Miami-Dade County, insofar as such service requires the payment of a guaranteed amount, but such term shall not pertain to nor include the service rendered at the time of and in consideration of the deposit of money in the telephone coin-boxes.

*Electricity:* All electric current or energy for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the unincorporated area [of Miami-Dade County].

*Fuel oil:* All bunker C oil, number 1 and 2 fuel oil, and kerosene or any combination thereof capable of being used for lighting, heating, cooking, power or any other purpose and delivered to any purchaser thereof within the unincorporated area of Miami-Dade County.

*Metered gas:* All types and kinds of natural and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the unincorporated area of Miami-Dade County.

*Purchase:* Every act or transaction whereby possession of, utilization of, control over or title to electricity, water, metered gas, bottled gas, coal, fuel oil, and the duty and obligation to pay therefor become vested in the purchaser within the unincorporated area of Miami-Dade County, but such term shall not pertain to nor include any such act or transaction when undertaken or performed by an agency or instrumentality of the United States Government, the State, the County or a municipality.

*Purchaser:* Every person legally liable for the payment of electricity, water, metered gas, bottled gas, coal or fuel oil delivery rendered to him, by a seller, unless such person is an agency or instrumentality of the United States Government, the State, the County, a municipality, or a house of public worship, which qualifies for exemption from the State sales tax under Section 212.08(7)(c)(1), Florida Statutes.

*Seller:* Every person delivering electricity, water, metered gas, bottled gas, coal or fuel oil to any purchaser thereof.

*Telegraph service:* All types and kinds of service as are rendered by telegraph companies to any purchaser of such service within the unincorporated area of Miami-Dade County.

*Water service:* The water supply furnished to all consumers in the unincorporated area of Miami-Dade County for retail use and not for resale, except water delivered to a purchaser in a bottle or other container.

(Ord. No. 70-72, § 1, 9-21-70; Ord. No. 71-6, § 1, 1-6-71; Ord. No. 71-14, § 1, 1-19-71; Ord. No. 81-52, § 1, 5-5-81; Ord. No. 81-86, § 1, 7-21-81; Ord. No. 88-72, § 1, 7-19-88; Ord. No. 01-109, § 7, 6-19-01)

Sec. 29-37. Rate and amount of excise tax on purchase of public utility services: Collection of tax.

There is hereby levied and imposed by the County upon every purchase in the unincorporated area of electricity, metered gas, bottled gas, coal, fuel oil, and water service, included in or reflected by any bill rendered by the seller to the purchaser an excise tax which shall be determined as follows:

(1) When the seller, in accordance with his rules and regulations, renders a bill to the purchaser to cover purchases made during the period of time to which the bill is applicable, the amount of excise tax shall be ten (10) percent of the total amount shown on any such bill due and payable on account of such purchases (not exceeding four cents ($0.04) per gallon for purchases of fuel oil), exclusive of governmental charges, annual service fees collected pursuant to [Section 32-54](../level4/PTIIICOOR_CH32WASERE_ARTIVDUPUUT_DIV1INGE.docx#PTIIICOOR_CH32WASERE_ARTIVDUPUUT_DIV1INGE_S32-54ANSEFEPABO) of the Code, and adjustments caused by the increased cost of energy-producing fuels, provided such governmental charges, service fees, taxes and fuel adjustments are shown separately on any such bill.

(2) In the use and application set out in this section, purchases of electricity, metered gas, bottled gas, coal, fuel oil and water service, shall be considered and treated as constituting and being distinct and unrelated classes of purchases, and in the event that more than one (1) such class shall be shown upon the same bill, the amount of excise tax payable pursuant hereto shall be determined and computed for each such class separately.

(3) The seller is required and it shall be his duty to render to each purchaser bills covering all such purchases made, and the amount of such excise tax shall be entered and shown by the seller as a separate item on each such bill and shall become due and payable to the County whenever such bill becomes due and payable under the rules and regulations of the seller. Each such bill shall include purchases applicable to but one (1) location, or to but one (1) family or business where more than one (1) family or business uses separate metered services at one (1) location in the unincorporated areas.

(4) The purchaser is required and it shall be his duty to pay such excise tax to the seller, as agent for the County, at the time of the payment of each such bill, and in the event that the purchaser shall fail, neglect or refuse to pay such excise tax to the seller when such bill becomes due and payable, the seller is hereby empowered to discontinue forthwith to make any further sales or to render any further service to the purchaser until the total amount, including such excise tax, shown upon such bill has been paid in full. The seller is hereby authorized and required and it shall be his duty to collect such excise tax from such purchaser at the time of the payment of each such bill and to remit the same to the Finance Department in accordance with the provisions hereinafter stated, provided that the seller shall have the right and privilege of assuming and paying such excise tax himself in lieu of collecting the same from the purchaser; and that whenever the seller shall fail or neglect to collect such excise tax from the purchaser within one (1) year from the date of the bill on which such tax was or should have been imposed, the seller shall be deemed to have assumed such excise tax himself and shall thereupon become liable for the payment of the amount thereof to the County to the same extent as if such excise tax had been collected from the purchaser, with further recourse to the purchaser therefor.

(5) This section shall be applicable to all bills for electricity, metered gas, bottled gas, coal, fuel oil, taxable telecommunications service, and water service; except that any bills for the purchase of sixteen (16) ounces or less of bottled gas in a container or less than one (1) gallon of fuel oil shall be exempt from taxation, and further in reference to those purchases enumerated in Section 166.231, Florida Statutes, this article shall only apply to the extent permitted therein; the sale of fuel oil and coal to a public or private utility; either for resale or for use as fuel in the generation of electricity; or the sale of fuel used for the propulsion of land, water or air vehicles or as fuel for other engines, the use of which does not compete with those utilities or energy sources specified in Section 166.231, Florida Statutes. There is further exempted from the tax hereby imposed, fuel and electricity used to operate farm machinery, irrigation pumps and agricultural first-processing machinery.

(6) Any provision of this section to the contrary notwithstanding, all taxes included in any bill which contains any charge for services rendered prior to October 1, 1970, are waived, whether such taxes have been paid or not, and all sellers shall refund collected taxes or give credit therefor at their option.

(7) There shall be a 50% exemption for any business which is new or substantially expanded from the tax levied by this section on the purchase of electricity, provided the business is located on or within an enterprise zone as established by Florida Statutes and is determined eligible for such exemption by the Department of Revenue of the State of Florida. The exemption shall be available for all businesses determined qualified as provided in [Section 29-37](../level3/PTIIICOOR_CH29TA_ARTIVUTTA.docx#PTIIICOOR_CH29TA_ARTIVUTTA_S29-37RAAMEXTAPUPUUTSECOTA)(8) below for five (5) years from the date of such determination, provided that no business shall be deemed qualified for the exemption after December 31, 2015.

(8) A business shall apply for the exemption provided in [Section 29-37](../level3/PTIIICOOR_CH29TA_ARTIVUTTA.docx#PTIIICOOR_CH29TA_ARTIVUTTA_S29-37RAAMEXTAPUPUUTSECOTA)(7) above by presenting evidence of qualification to the Office of Community and Economic Development (OCED) of Miami-Dade County in a form approved by the Director of OCED. Upon presentation of acceptable evidence of qualification, the Director shall forward such evidence to the Department of Revenue of the State of Florida for a determination as to whether the business is eligible for the exemption provided herein.

(Ord. No. 70-72, § 2, 9-21-70; Ord. No. 70-87, § 1, 11-17-70; Ord. No. 71-5, § 1, 1-6-71; Ord. No. 71-23, § 1, 3-2-71; Ord. No. 74-31, § 1, 5-7-74; Ord. No. 80-91, § 1, 9-16-80; Ord. No. 81-52, § 2, 5-5-81; Ord. No. 81-86, § 2, 7-21-81; Ord. No. 86-92, § 1, 11-18-86; Ord. No. 88-72, § 1, 7-19-88; Ord. No. 01-109, § 7, 6-19-01; Ord. No. 06-54, § 1, 4-25-06)

Annotations—CAO's 77-46, 84-15.

Sec. 29-38. Remittance of tax to County by seller.

(a) Every seller is hereby required to execute and file not later than the twentieth day of each month at the office of the Finance Department a certified statement on a form prescribed by such Department, setting forth the amount of such excise tax to which the County became entitled under the provisions hereof on account of bills paid by purchasers during the preceding fiscal month, and contemporaneously with the filing of such statements, shall pay the amount of such excise tax to the Finance Department. All collected tax, interest and penalties shall be deposited to the credit of the general fund of the County to be expended for governmental purposes solely within the unincorporated area or for Countywide projects or purposes that will benefit the residents of the unincorporated area.

(b) Interest is assessed at the rate of 1 percent per month of the delinquent tax from the date that the tax was originally due until paid. In the event of an administrative or judicial determination that additional taxes are due, interest shall run from the date that the taxes were originally due, not from the date of the administrative or judicial determination.

(c) Penalties. Failure to file a return shall be subject to a penalty of no less than fifteen dollars ($15.00). Upon a finding that the failure [to remit] any tax or file a return was due to willful neglect or willful negligence a penalty of 5 percent per month of the delinquent tax, not to exceed a total penalty of 25 percent shall be imposed. Furthermore, in the event a finding is made that the taxpayer submitted a fraudulent return or willfully intended to evade payment of the tax, a specific penalty of 100 percent of the tax. Any penalty imposed shall be in addition to interest due pursuant to subsection (b).

(d) The Board of County Commissioners has the authority to settle or compromise a seller's liability for any such tax, interest, or penalty as provided in Section 166.234, Florida Statutes.

(Ord. No. 70-72, § 3, 9-21-70; Ord. No. 71-36, § 1, 5-4-71; Ord. No. 83-86, § 1, 9-20-83; Ord. No. 84-26, § 1, 4-3-84; Ord. No. 11-48, § 2, 7-7-11)

Annotation—CAO 84-3.

Sec. 29-39. Records to be kept.

Every seller is hereby required to establish and maintain appropriate accounts and records showing in such detail as the Finance Director may prescribe the amount of such excise tax payable to the County under the provisions hereof, and such accounts and records shall be open to inspection by the Finance Director or his duly authorized agent at all reasonable times. The Finance Director is hereby authorized and empowered to promulgate from time to time such rules and regulations with respect to the establishment and maintenance of such accounts and records as he may deem necessary to carry into effect the purpose and intent of the provisions hereof.

(Ord. No. 70-72, § 4, 9-21-70)

Sec. 29-40. Reports of deliveries for resale.

Every manufacturer, distributor, wholesaler or seller who shall deliver electricity, metered gas, bottled gas, coal, fuel oil, telephone service, telegraph service or water service, to any seller or other person having a place of business in the unincorporated area of Miami-Dade County, or licensed to do business therein, to be sold or resold to ultimate purchasers, shall report to the Finance Department semi-annually, as of June 30th and December 31st, the names and addresses of such sellers or other persons, and the quantities received by each of them during the preceding six (6) months, such reports to be filed not later than one month after the close of each semi-annual period.

(Ord. No. 70-72, § 5, 9-21-70; Ord. No. 81-52, § 3, 5-5-81)

Sec. 29-41. Recognition of expense in regulation of rates.

All reasonable expense incurred by a seller in making the collections and remittances and in fulfilling the duties prescribed herein is hereby declared to be and to constitute an operating expense and shall be accorded full recognition as such in the establishment of rates and charges for rendering electric, metered gas, bottled gas, coal, fuel oil, or water service in the County.

(Ord. No. 70-72, § 6, 9-21-70; Ord. No. 81-51, § 4, 5-5-81; Ord. No. 88-72, § 1, 7-19-88; Ord. No. 01-109, § 7, 6-19-01)

Sec. 29-42. Violations.

It shall be unlawful and a violation hereof for any purchaser to evade the payment of the excise tax provided for herein or any part thereof, or to fail or neglect to pay such excise tax within thirty (30) days after the same has become due and payable; or for any seller to fail or refuse to pay to the County all amounts of excise tax payable to the County by the seller, or to fail or refuse to file the monthly certified statement or to set forth any erroneous or false information therein with intent to defraud the County, or to refuse to permit the Finance Director or his duly authorized agent to examine the accounts and records to be kept as required hereby.

(Ord. No. 70-72, § 7, 9-21-70; Ord. No. 71-36, § 2, 5-4-71)

FOOTNOTE(S):

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**Editor's note—** Article IV, §§ 29-36—29-42, is derived from Ord. No. 70-72, §§ 1—7, enacted Sept. 21, 1970, effective Oct. 1, 1970. Section 9 of said ordinance authorized inclusion of said ordinance as a part of this Code. [(Back)](#BK_6A5F24626E3863DAF0F0BE65E5670A6E)

**Charter reference—** Authority to levy tax, § 1.01(D). [(Back)](#BK_6A5F24626E3863DAF0F0BE65E5670A6E)

**State Law reference—** Utility tax, F.S. § 166.231 et seq. [(Back)](#BK_6A5F24626E3863DAF0F0BE65E5670A6E)

### ARTICLE IV-A. LOCAL COMMUNICATIONS SERVICES TAX

[Sec. 29-43. Local Communications Services Tax.](#BK_F3A9C0966374502FCD5EBC0998D120E7)

[Sec. 29-44. Permit fee component of the "Local Communications Services Tax."](#BK_6E6B719E8867EEDDCA6DD518E8751B93)

[Secs. 29-45—29-50. Reserved.](#BK_341D98C4C29BCD4A99270A0FA99EE48A)

Sec. 29-43. Local Communications Services Tax.

There is hereby levied and imposed by the County upon all communications services, as defined by Florida Statute Section 202.11(3), and subject to tax under Florida Statute Section 202.12, a "Local Communications Services Tax" pursuant to Florida Statute Section 202.19. The County's portion of said tax is hereby established as Five and One Tenth percent (5.10%). For the period beginning on October 1, 2001, and ending September 30, 2002, the maximum rate established under Florida Statute Section 202.19 is deemed to be the sum of such maximum rate plus the difference between the conversion rates set forth in paragraphs (a) and (b) of Florida Statute Section 202.20(1).

(Ord. No. 01-109, § 7, 6-19-01)

Sec. 29-44. Permit fee component of the "Local Communications Services Tax."

In addition to the tax established in [Section 29-43](../level3/PTIIICOOR_CH29TA_ARTIV-ALOCOSETA.docx#PTIIICOOR_CH29TA_ARTIV-ALOCOSETA_S29-43LOCOSETA) of the Code, pursuant to the authority in Florida Statute Section 337.401 to increase the local "Discretionary Communications Services Tax," the County hereby evidences its intent and election not to require and collect permit fees from Communications Services Providers subject to the local "Discretionary Communications Services Tax," and in lieu thereof the County hereby increases the rate of the "Local Communications Services Tax" by 0.12 percent.

(Ord. No. 01-109, § 7, 6-19-01)

Secs. 29-45—29-50. Reserved.

### ARTICLE V. TOURIST DEVELOPMENT ROOM TAX [[5]](#BK_2D5C6751E98C360CA2EEC8BBA154C494)

[Sec. 29-51. Levy and imposition.](#BK_424EBC08DD4339699744FFA2D52909B3)

[Sec. 29-51.1. Remittance and administration.](#BK_F35FA9D314A349ADB338C05D0088C1E3)

[Sec. 29-51.2. Tax Collector's powers and duties.](#BK_3A82CEB3F75C194700D90F4D189AE52A)

[Sec. 29-51.3. Costs of administration.](#BK_80EA45986E7BD8FFBC83EA958D085C4E)

[Sec. 29-51.4. Dealer's credit.](#BK_EC869BF2867E97192D1A80FEA57DA74B)

[Sec. 29-51.5. Procedures for confidentiality.](#BK_3ECC27576EEC33931A5CE5F15A7626F7)

[Sec. 29-52. Reserved.](#BK_98FA6F77BF8DC8459E795AB080A27090)

[Sec. 29-53. Enforcement of collections.](#BK_5139509133C6F2D70C4E95F97B1A1F41)

[Sec. 29-54. Disposition of revenues; review of expenditures.](#BK_9357B804A71EB8DB500EAFD99BCE5A12)

[Sec. 29-55. Modification of Tourist Development Plan.](#BK_41C9C601CBEA2F3769D7309D2BD9EEDD)

[Sec. 29-56. Powers, duties and responsibilities not specifically conferred.](#BK_C3F408DE465F605B40362CC2A9FC78C6)

[Sec. 29-57. Effective date.](#BK_DD3498D4EDB9156D1C3C81EC15B2C703)

[Secs. 29-58, 29-59. Reserved.](#BK_EC5AB749B3F3202917A7CD8C05F55D34)

Sec. 29-51. Levy and imposition.

(a) There shall be levied and imposed throughout the incorporated and unincorporated areas of Miami-Dade County, Florida, except within the municipal limits of Miami Beach, Bal Harbour and Surfside: (1) a tourist development room tax; (2) a professional sports franchise facility tax; and (3) a homeless and spouse abuse tax. The tourist development room tax shall be imposed at a rate of two (2) percent, and the professional sports franchise facility tax shall be imposed at a rate of one (1) percent, of each whole and major fraction of each dollar of the total rental charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations. An oral lease, payable weekly, monthly or otherwise, shall not be subject to the tax where the tenant occupies a residential unit located in a facility in which the residential units are leased primarily as permanent residences. Living quarters or accommodations which are exempt according to the provisions of Chapter 212, Florida Statutes, shall also not be subject to the tax.

(b) There shall also be levied and imposed throughout the incorporated and unincorporated areas of Miami-Dade County, Florida, except within the municipal limits of those municipalities presently imposing a municipal resort tax pursuant to Chapter 67-930, Florida Statutes, a tourist development surtax at a rate of two (2) percent of each whole and major fraction of each dollar of the total amount charged every person for the purchase of food, beverages or alcoholic beverages in any hotel or motel. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration.

(c) In addition to the tourism development room tax, the professional sports franchise facility tax and the tourism development surtax, there shall be levied and imposed throughout the incorporated and unincorporated areas of Miami-Dade County, except within the municipal limits of those municipalities presently imposing a municipal resort tax pursuant to Chapter 67-930, Florida Statutes, a homeless and spouse abuse tax. The homeless and spouse abuse tax shall be imposed at the rate of one (1) percent on each whole and major fraction of each dollar charged every person for the purchase of food, beverages or alcoholic beverages in establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except hotels and motels. The tax shall not apply to: (1) any item sold by the package for off premises consumption; (2) sales of food, beverages or alcoholic beverages in establishments licensed by the state to sell alcoholic beverages for consumption on the premises which during the previous calendar year, calculated from July 1 until the following June 30, had gross annual revenues of four hundred thousand dollars ($400,000.00) or less; (3) food, beverage and alcoholic beverage sales in any veterans, fraternal, or other chartered or incorporated club licensed under Section 565.02(4), Florida Statutes; and (4) all sales or transactions which are exempt from the state sales tax.

(d) The tourist development room tax, the professional sports franchise facility tax, the tourist development surtax, and the homeless and spouse abuse tax shall be in addition to any other tax imposed pursuant to Chapter 212, Florida Statutes, and in addition to all other taxes, fees and the considerations for the rental or lease of living quarters or accommodations as described in [Section 29-51](../level3/PTIIICOOR_CH29TA_ARTVTODEROTA.docx#PTIIICOOR_CH29TA_ARTVTODEROTA_S29-51LEIM)(a), or for the purchase of food, beverages and alcoholic beverages from the establishments described in [Section 29-51](../level3/PTIIICOOR_CH29TA_ARTVTODEROTA.docx#PTIIICOOR_CH29TA_ARTVTODEROTA_S29-51LEIM)(b).

(e) The tourist development room tax and the professional sports franchise facility tax shall be charged by the person receiving the consideration for the lease or rental, and it shall be collected from the lessee, tenant or customer at the time of payment of the consideration for such lease or rental. The tourist development surtax and the homeless and spouse abuse tax shall be charged by the person receiving the consideration for the food, beverages or alcoholic beverages, and it shall be collected at the time of payment for such food, beverage or alcoholic beverage.

(Ord. No. 78-62, § 1, 10-4-78; Ord. No. 84-88, § 1, 11-6-84; Ord. No. 90-33, § 1, 4-3-90; Ord. No. 90-116, § 1, 10-16-90; Ord. No. 93-75, § 1, 7-27-93)

Sec. 29-51.1. Remittance and administration.

The person receiving the consideration for rentals, leases, food, beverages or alcoholic beverages taxable under this article shall receive, account for, and remit the tax to the Miami-Dade County Tax Collector in accordance with the following procedure:

(a) The taxes levied hereunder shall be due and payable monthly on the first day of each month, and for the purpose of ascertaining the amount of tax payable under this article, it shall be the duty of all lessors to make a return, on or before the twentieth day of the month, to the County Tax Collector, upon forms prepared and furnished by the County, showing all rentals during the preceding calendar month; however, the County may authorize a quarterly return and payment when the tax remitted by the lessor for the preceding quarter did not exceed twenty-five dollars ($25.00). The County or its designated agent shall accept returns if postmarked on or before the twentieth day of the month; if the twentieth day falls on a Saturday, Sunday, or federal or State legal holiday, returns shall be accepted if postmarked on the next succeeding work day. Each lessor shall file a return for each tax period even though no tax is due for such period.

(b) The same duties, privileges, enforcement procedures and penalties imposed by Chapter 212, Florida Statutes, upon dealers in tangible property respecting the remission and collection of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter, to the extent that such provisions of said Florida Statutes and Department of Revenue regulations are not in conflict with the provisions of this article, shall apply to and be binding upon all persons and entities who are subject to the provisions of this article.

(c) (1)  Every lessor upon whose premises the tourist development room tax and the professional sports franchise facility tax are levied and every person selling food, beverages or alcoholic beverages taxable under this article shall have the duty to maintain adequate records to show gross collections from all such taxable transactions and the amount of tax due and paid hereunder. It shall be their duty, moreover, to keep and preserve, for a period of three (3) years, all invoices and other records of leases, rentals and sales of food, beverages and alcoholic beverages under this article, and all such books, invoices, and other records shall be open to examination at all reasonable hours to the County or its designated agent.

(2) For the purpose of this subsection, if a lessor or other person collecting the taxes under this article does not have adequate records of his rentals or sales of food, beverages and alcoholic beverages, the County or its designated agent, may, upon the basis of test or sampling of the lessor's or person's available records or other information relating to the rentals or sales made by such lessor or person, for a representative period, determine the proportion that taxable transactions bear to total transactions. This subsection does not affect the duty of any lessor or person to collect, or the liability of any tenant or purchaser to pay, any tax imposed by or pursuant to this article.

(3) If the records of a lessor or other person collecting the taxes under this article are adequate but voluminous in nature and substance, the County or its designated agent may statistically sample such records and project the audit findings derived therefrom over the entire audit period to determine the proportion that taxable transaction amounts bear to total transaction amounts, provided, the lessor or other person and the County have entered into an agreement which provided for the use of statistical sampling and projections and the means and methods to be used. The agreement shall be binding on the lessor or person and the County.

(d) (1)  The County is authorized to audit or inspect the records and accounts of such lessors and persons and correct by credit any overpayment of tax; and, in the event of a deficiency, an assessment shall be made and collected. No administrative finding of fact is necessary prior to the assessment of any tax deficiency.

(2) In the event any lessor or person charged herein fails or refuses to make his records available for inspection so that no audit or examination has been made of the books and records of such lessor or person, fails or refuses to register as a lessor or other person collecting the taxes under this article, or fails to make a report and pay the taxes as provided by this article, or makes a grossly incorrect report, or makes a report that is false or fraudulent, then, in such event, it shall be the duty of the County to make an assessment from an estimate based upon the best information then available to it for the taxable period of retail sales of such lessor or other person collecting the taxes, the gross proceeds from rentals or sales of food, beverages and alcoholic beverages, together with interest plus penalty, if such have accrued, as the case may be. Then the County shall proceed to collect such taxes, interest, and penalty on the basis of such assessment, which shall be considered prima facie correct; and the burden to show the contrary shall rest upon the lessor or other person collecting the taxes.

(Ord. No. 78-62, § 2, 10-4-78; Ord. No. 87-81, § 1, 11-17-87; Ord. No. 90-33, § 2, 4-3-90; Ord. No. 90-116, § 2, 10-16-90)

Sec. 29-51.2. Tax Collector's powers and duties.

The Tax Collector shall maintain accurate books, records and accounts reflecting the collection, administration and disbursement of the taxes levied and imposed under this article. The Tax Collector shall prescribe and publish such forms as may be necessary to effectuate the local collection of the tourist development room tax, the professional sports franchise facility tax, the tourist development surtax and the homeless and spouse abuse tax. For the purpose of collecting the tourist development room tax, the professional sports franchise facility tax, the tourist development surtax and the homeless and spouse abuse tax, the Tax Collector shall have the same duties and powers as those vested in the Florida Department of Revenue under Chapter 212, Florida Statutes.

(Ord. No. 87-81, § 2, 11-17-87; Ord. No. 90-83, § 3, 4-3-90; Ord. No. 90-116, § 3, 10-16-90; Ord. No. 93-75, § 2, 7-27-93)

Sec. 29-51.3. Costs of administration.

The Tax Collector may retain a portion of the taxes collected for costs of administration in an amount not to exceed three (3) percent of collections.

(Ord. No. 87-81, § 3, 11-17-87; Ord. No. 90-33, § 4, 4-3-90)

Sec. 29-51.4. Dealer's credit.

The same duties and privileges imposed upon dealers by Chapter 212, Florida Statutes, apply under this article. To compensate dealers for keeping of prescribed records and the proper accounting and remitting of taxes by them, dealers shall be allowed three (3) percent of the first one thousand dollars ($1,000.00) of the amount of taxes due and accounted for and remitted to the Tax Collector and one percent of all amounts in excess of one thousand dollars ($1,000.00) on each tax return to the Tax Collector. The collection allowance may not be granted nor may any deduction be permitted, if the tax is delinquent at the time of payment. The Tax Collector may reduce the collection allowance by ten (10) percent or fifty dollars ($50.00), whichever is less, if taxpayer files an incomplete return.

(Ord. No. 87-81, § 4, 11-17-87; Ord. No. 90-33, § 5, 4-3-90)

Sec. 29-51.5. Procedures for confidentiality.

All information contained in returns, reports, accounts, or declarations received from dealers, and from the Department of Revenue, including investigative reports and information, is confidential except for official purposes and subject to the provisions of Section 213.053, Florida Statutes. Miami-Dade County and its officers and employees having access to information regarding the tourist development room tax, the professional sports franchise facility tax, the tourist development surtax or the homeless tax shall accord such information, documents, names, and addresses, the same confidentiality as required by said statute. All Miami-Dade County officers and employees having access shall be made aware of those requirements and the penalties for their violation.

(Ord. No. 87-81, § 5, 11-17-87; Ord. No. 90-33, § 6, 4-3-90; Ord. No. 90-116, § 4, 10-16-90; Ord. No. 93-75, § 3, 7-27-93)

Sec. 29-52. Reserved.

Sec. 29-53. Enforcement of collections.

(a) *Failure to charge and collect tax.* Any person who is taxable hereunder who fails or refuses to charge and collect from the person paying any rental or lease or purchasing any food, beverage or alcoholic beverage the taxes herein provided, either by himself or through his agents or employees, shall be, in addition to being personally liable for the payment of the tax, guilty of a violation of the second degree, punishable as provided in Section 775.082, Section 775.083 or Section 775.084, Florida Statutes. Each occasion upon which such person fails to charge and collect the taxes herein provided shall constitute a separate offense.

(b) *Advertisement or holding out to public that tax not required to be paid by renter or lessee, etc.* No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the taxes herein provided, or that he will relieve the person paying for a rental, lease, food, beverage or alcoholic beverage of the payment of all or any part of the tax, or that the tax will not be added to the rental or lease consideration or the consideration of food, beverage or alcoholic beverage, or when added, that it or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this subsection shall be guilty of a violation of the second degree, punishable as provided in Section 775.082, Section 775.083 or Section 775.084, Florida Statutes.

(c) *Lien status of levy.* The tourist development room tax and the professional sports franchise facility tax hereby levied shall constitute a lien on the property of the lessee, customer, or tenant in the same manner as, and shall be collectible as are, liens authorized and imposed by Sections 713.67, 713.68 and 713.69, Florida Statutes.

(Ord. No. 78-62, § 5, 10-4-78; Ord. No. 90-33, § 7, 4-3-90; Ord. No. 90-116, § 5, 10-16-90)

Sec. 29-54. Disposition of revenues; review of expenditures.

(a) *Tourist development room tax.*

(1) Collections received by the Tax Collector from the tourist development room tax, less costs of administration, are to be deposited in the "Miami-Dade County Tourist Development Trust Fund," herewith established, and used in accordance with the Miami-Dade County Tourist Development Plan, which provides for the allocation of funds as follows:

1. To fund the Greater Miami Convention and Visitors Bureau (sixty (60) percent less the following amounts, the allocation of which shall be made by the Board of County Commissioners after receipt of the recommendations of the Miami-Dade County Tourist Development Council: (i) $550,000.00 in 1993-94; (ii) $575,000.00 in 1994-95; and (iii) $600,000.00 in 1995-96 and each year thereafter.) Funds allocated pursuant to the recommendations of the Tourist Development Council shall be for the tourism purposes described in the following subparagraph 2.

2. To promote Miami-Dade County tourism by sponsoring tourist-oriented culture, cultural and special events such as visual and performing arts including theater, concerts, recitals, opera, dance, art, exhibitions, festivals and other tourist-related activities. (Twenty (20) percent). In determining expenditures from the twenty (20) percent portion of this allocation the County Commission may consider the recommendations of the Miami-Dade County Cultural Affairs Council.

3. To promote tourism, to fund tourist-related facilities as allowed by law, and to fund tourist-oriented events located within the municipal boundaries of the City of Miami, as determined by the Board of the County Commissioners and for fiscal year 2012-13, to finance within the County beach park facilities or beach improvement, maintenance, renourishment, restoration, and erosion control, including shoreline protection, enhancement or cleanup, as those uses relate to the physical preservation of the beach or shoreline, or for any other uses within the County's boundaries permitted by law. (Twenty (20) percent).

4. To use as a secondary pledge to pay debt service on bonds issued to finance the construction, reconstruction, or renovation of professional sports franchise facilities (the "Professional Sports Franchise Facilities Tax Revenue Bonds"), if and only to the extent that the primary pledge of revenues are not sufficient to pay amounts due on said Professional Sports Franchise Facilities Tax Revenue Bonds.

(2) The duties of the Tourist Development Council shall be described in the enabling act [Section 125.0104, Florida Statutes] and in Ordinance No. 78-28 [Sections [2-248](../level3/PTIIICOOR_CH2AD_ARTXXVIIMIDECOTODECO.docx#PTIIICOOR_CH2AD_ARTXXVIIMIDECOTODECO_S2-248STIN) through [2-253.1](../level3/PTIIICOOR_CH2AD_ARTXXVIIMIDECOTODECO.docx#PTIIICOOR_CH2AD_ARTXXVIIMIDECOTODECO_S2-253.1LICOEFPUPU)] passed by the Board of County Commissioners on April 4, 1978. The Council shall also, from time to time, make recommendations to the Board of County Commissioners for the effective operation of the special projects or uses of the tourist development room tax revenue and may perform such other duties or functions as may be prescribed by ordinance or resolution.

(3) The Tourist Development Council shall continuously review expenditures of revenues from the Tourist Development Trust Fund and shall receive at least quarterly expenditure reports from the Board of County Commissioners or the Clerk of the Board of County Commissioners. Expenditures which the Council believes to be unauthorized shall be reported to the Board of County Commissioners and the Florida Department of Revenue. The County Commissioners and the Florida Department of Revenue shall review the Council's findings and take appropriate administrative or judicial action to ensure compliance with this article and the provisions of Section 125.0104, Florida Statutes.

(b) *Professional sports franchise facility tax.* Collections received by the Tax Collector from the professional sports franchise facility tax, less costs of administration, shall be used to pay debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility.

(c) *Tourist development surtax.* Collections received by the Tax Collector from the tourist development surtax, less costs of administration, are to be deposited to the Miami-Dade County Tourist Development Surtax Trust Fund, herewith established, and disbursed in the following manner:

(1) The proceeds of the tourist development surtax shall be allocated to the Countywide Convention and Visitors Bureau which, by interlocal agreement and contract with the County, has been given primary responsibility for promoting the County and its constituent cities as a destination site for conventions, trade shows, and pleasure travel.

(a) All tax proceeds allocated to the Convention and Visitors Bureau shall be used only for the following purposes:

(i) To promote and advertise tourism in the State of Florida and nationally and internationally; and

(ii) To fund convention bureaus, tourist bureaus, tourist information centers and news bureaus, either as County agencies or by contract with the Chambers of Commerce or similar associations in the County.

(b) The County shall regulate by separate agreement with the Convention and Visitors Bureau the manner in which the tax proceeds shall be distributed to the Convention and Visitors Bureau, the specific purposes for which the proceeds shall be expended, and the manner in which the County shall review the administration of tax proceeds by the Convention and Visitors Bureau.

(2) In the event the County is no longer a party to an interlocal agreement and contract with a Countywide Convention and Visitors Bureau, the County shall allocate directly the proceeds of the tax for the purposes described in subsection (b)(1)(a)(i) and (ii).

(d) *Homeless and spouse abuse tax.*

(1) The County adopts as its controlling policy and plan for addressing the needs of persons who have become or are about to become homeless, the Miami-Dade County Community Homeless Plan prepared by the Miami-Dade County Task Force on the Homeless, attached as exhibit A. This plan shall govern the expenditure of that portion of the homeless and spouse abuse tax dedicated to assisting the homeless.

(2) All funds collected by the Tax Collector from the homeless tax shall be placed into the Homeless Tax Trust Fund and used in the following manner:

a. For the first twelve (12) months funds placed into the Homeless Tax Trust Fund shall be used by the County to assist persons who have become or are about to become homeless only in accordance with the Miami-Dade County Community Homeless Plan.

b. Thereafter not less than fifteen (15) percent of the funds generated by the homeless and spouse abuse tax shall be made available for the construction and operation of a spouse abuse emergency treatment and shelter facility.

(3) During the existence of the homeless and spouse abuse tax, Miami-Dade County shall continue to contribute each year at least eighty-five (85) percent of the average annual aggregate general fund expenditures devoted to operating homeless shelter services in the two (2) fiscal years preceding the effective date of this Ordinance No. 93-75.

(Ord. No. 78-62, § 3(C), (D), 10-4-78; Ord. No. 90-33, § 8, 4-3-90; Ord. No. 90-116, § 6, 10-16-90; Ord. No. 92-138, § 1, 11-5-92; Ord. No. 93-75, § 4, 7-27-93; Ord. No. 94-02, § 1, 1-18-94; Ord. No. 06-57, § 1, 4-27-06; Ord. No. 12-74, § 25, 9-20-12)

Sec. 29-55. Modification of Tourist Development Plan.

The Tourist Development Plan adopted under the provisions of this article may not be substantially amended except by ordinance enacted by an affirmative vote of a majority plus one additional vote of the Board of County Commissioners, pursuant to the enabling act.

(Ord. No. 78-62, §§ 4, 7, 10-4-78)

Sec. 29-56. Powers, duties and responsibilities not specifically conferred.

Any powers, duties or responsibilities not specifically conferred on the Tourist Development Council or the Miami-Dade County Board of County Commissioners by this article but authorized to be conferred by the State enabling act, as amended from time to time, shall be deemed to be conferred by this article upon the Tourist Development Council or the Board of County Commissioners, as the case may be.

(Ord. No. 78-62, § 8, 10-4-78)

Sec. 29-57. Effective date.

That part of this article pertaining to the tourist development room tax shall become effective the first day of the month following its being approved at referendum.

(Ord. No. 78-62, § 11, 10-4-78; Ord. No. 90-33, § 9, 4-3-90)

Secs. 29-58, 29-59. Reserved.

FOOTNOTE(S):

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**Editor's note—** Ord. No. 78-62, §§ 1, 2, 3(C), (D), 4, 5, 7, 8, and 11, adopted Oct. 4, 1978, and approved at referendum on Nov. 7, 1978, did not expressly amend the Code; hence, inclusion herein as Art. V of Ch. 29, §§ 29-51—29-56, is at the discretion of the editor. [(Back)](#BK_DF989501C4429EDF880A9C7B315FFBE9)

**Cross reference—** Metropolitan Dade County Tourist Development Council, § 2-248 et seq. [(Back)](#BK_DF989501C4429EDF880A9C7B315FFBE9)

**State Law reference—** Tourist development tax, F.S. § 125.0104. [(Back)](#BK_DF989501C4429EDF880A9C7B315FFBE9)

### ARTICLE VI. CONVENTION DEVELOPMENT TAX [[6]](#BK_E203252391A25BD3F62A98D92A83B27E)

[Sec. 29-60. Levy and imposition of convention development tax.](#BK_DEA326BDA621E43B0E55D1822F086081)

[Sec. 29-61. Reserved.](#BK_32FB7AC8AA69FDC4B4D051D60E4083DD)

[Sec. 29-61.1. Collection and disbursement.](#BK_EFDBA29677F7DA6AE99ABC7BFB99FC10)

[Sec. 29-61.2. Tax Collector's powers and duties.](#BK_BDABA4F684437F997923F151EFD97C4D)

[Sec. 29-61.3. Costs of administration.](#BK_E99B737CA17E3774AA7E9214675DB06A)

[Sec. 29-61.4. Dealer's credit.](#BK_7740323821CC2A0AE92F133336C9757D)

[Sec. 29-61.5. Procedures for confidentiality.](#BK_2D7CD2CCA6E0A64FE0FED27CCB4BA327)

[Sec. 29-62. Reserved.](#BK_BBD92DBFB97E919E137C9F7199C6861A)

[Sec. 29-63. Application of revenues.](#BK_6F3B4604EAC5E8F5445AF810B2DE19FB)

Sec. 29-60. Levy and imposition of convention development tax.

(a) There shall be levied and imposed throughout Miami-Dade County, except within any municipality which adopts a resolution prohibiting the levy of this tax pursuant to clause (d) of this section, a convention development tax at a rate of three (3) percent on the amount of any payment made by any person or entity for the rental, lease, or use for a period of six (6) months or less of any living quarters or accommodations in a hotel, apartment hotel, motel, resort motels, apartment, apartment motel, rooming house, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary consideration. Payments under an oral lease due weekly, monthly, or otherwise, shall not be subject to the tax where the tenant occupies a residential unit located in a facility in which residential units are leased primarily as permanent residences. Any payment made by a person to rent, lease or use any living quarters or accommodations which are exempt from the tax imposed under Section 212.03, Florida Statutes, shall likewise be exempt from any tax imposed under this section.

(b) This convention development tax shall be in addition to any other tax imposed pursuant to Chapter 212 and Section 125.0104, Florida Statutes, and in addition to all other taxes, fees and the consideration for the rental or lease.

(c) The convention development tax shall be charged by the person or entity receiving the consideration for the lease or rental and it shall be collected by the lessor from the lessee, tenant or customer at the time of payment of the consideration for such lease or rental.

(d) The governing body of each municipality in Miami-Dade County in which a municipal tourist tax is levied pursuant to Chapter 67-930, Laws of Florida, may adopt a resolution prohibiting the levy of the convention development tax within such municipality. No funds collected pursuant to this article may be expended in a municipality which has adopted such a resolution.

(e) Where rentals are received by way of property, goods, wares, merchandise, services or other things of value, the tax shall be at the rate of three (3) percent of the value of said property, services or other things of value.

(f) Any person taxable under this section who, either by himself or through his agents or employees, fails or refuses to charge and collect the taxes herein provided from the person paying any rental or lease is, in addition to being personally liable for the payment of the tax, guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084, Florida Statutes.

(g) No person shall advertise or hold out to the public in any manner, directly or indirectly, that he will absorb all or any part of the tax; that he will relieve the person paying the rental of the payment of all or any part of the tax; or that the tax will not be added to the rental or lease consideration or, if added, that the tax or any part thereof will be refunded or refused, either directly or indirectly, by any method whatsoever. Any person who willfully violates any provision of this paragraph is guilty of a misdemeanor of the second degree, punishable as provided in Section 775.082, Section 775.083, or Section 775.084, Florida Statutes.

(h) The rental of living accommodations in migrant labor camps is not taxable under this section. "Migrant labor camps" are defined as one or more buildings or structures, tents, trailers, or vehicles, or any portion thereof, together with the land appertaining thereto, established, operated, or used as living quarters for seasonal, temporary, or migrant workers.

(i) Full-time students enrolled in an institution offering postsecondary education and military personnel currently on active duty who reside in the facilities described in subsection (a) shall be exempt from the tax imposed by this article. The County shall be empowered to determine what shall be deemed acceptable proof of full-time enrollment.

(Ord. No. 83-91, § 2, 10-4-83; Ord. No. 84-43, §§ 1, 2, 6-5-84; Ord. No. 87-80, §§ 6—8, 11-17-87)

Sec. 29-61. Reserved.

**Editor's note—**

Ord. No. 87-80, § 1, adopted Nov. 17, 1987, amended [§ 29-61](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx#PTIIICOOR_CH29TA_ARTVICODETA_S29-61RE), relative to the collection and disbursement of the convention development tax, in its entirety and redesignated said provisions as [§ 29-61.1](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx#PTIIICOOR_CH29TA_ARTVICODETA_S29-61.1CODI). The history notations of former [§ 29-61](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx#PTIIICOOR_CH29TA_ARTVICODETA_S29-61RE) have been included in [§ 29-61.1](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx#PTIIICOOR_CH29TA_ARTVICODETA_S29-61.1CODI) for reference purposes.

Sec. 29-61.1. Collection and disbursement.

(a) The person or entity receiving the consideration for such rental or lease shall receive, account for, and remit the tax to the Miami-Dade County Tax Collector in accordance with the following procedures:

(1) The taxes levied hereunder shall be due and payable monthly on the first day of each month, and for the purpose of ascertaining the amount of tax payable under this article, it shall be the duty of all lessors to make a return, on or before the twentieth day of the month, to the County Tax Collector, upon forms prepared and furnished by the County, showing all rentals during the preceding calendar month; however, the County may authorize a quarterly return and payment when the tax remitted by the lessor for the preceding quarter did not exceed twenty-five dollars ($25.00). The County or its designated agent shall accept returns if postmarked on or before the twentieth day of the month; if the twentieth day falls on a Saturday, Sunday, or federal or State legal holiday, returns shall be accepted if postmarked on the next succeeding work day. Each lessor shall file a return for each tax period even though no tax is due for such period.

(2) The same duties, privileges, enforcement procedures and penalties imposed by Chapter 212, Florida Statutes upon dealers in tangible property respecting the remission and collection of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter, to the extent that such provisions of said Florida Statutes and Department of Revenue regulations are not in conflict with the provisions of this article, shall apply to and be binding upon all persons and entities who are subject to the provisions of this Ordinance Number 87-80.

(3) The tax imposed by this article shall constitute a lien on the property of the lessee or rentee of any sleeping accommodations in the same manner as and shall be collectible as are, liens authorized and imposed by Sections 713.67, 713.68 and 713.69, Florida Statutes.

(4) (i)  
Every lessor upon whose premises the tax is levied hereunder shall have the duty to maintain adequate records to show gross collections from all rentals and the amount of tax due and paid hereunder. It shall be the duty of every such person so charged with such duty, moreover, to keep and preserve, for a period of three (3) years, all invoices and other records of leases and rentals under this article, and all such books, invoices, and other records shall be open to examination at all reasonable hours to the County or its designated agent.

(ii) For the purpose of this subsection, if a lessor does not have adequate records of his rentals the County or its designated agent, may, upon the basis of a test or sampling of the lessor's available records or other information relating to the rentals made by such lessor, for a representative period, determine the proportion that taxable rentals bear to total rentals. This subsection does not affect the duty of the lessor to collect, or the liability of any tenant to pay, any tax imposed by or pursuant to this article.

(iii) If the records of a lessor are adequate but voluminous in nature and substance, the County or its designated agent may statistically sample such records and project the audit finding derived therefrom over the entire audit period to determine the proportion that taxable rental amounts be to total rental amounts, provided, the lessor and the County have entered into an agreement which provides for the use of statistical sampling and projections and the means and methods to be used. The agreement shall be binding on the lessor and the County.

(5) (i)  
The County is authorized to audit or inspect the records and accounts of such lessors and correct by credit any overpayment of tax; and, in the event of a deficiency, an assessment shall be made and collected. No administrative finding of fact is necessary prior to the assessment of any tax deficiency.

(ii) In the event any lessor charged herein fails or refuses to make his records available for inspection so that no audit or examination has been made of the books and records of such dealer or person, fails or refuses to register as a lessor, or fails to make a report and pay the tax as provided by this article, or makes a grossly incorrect report, or makes a report that is false or fraudulent, then, in such event, it shall be the duty of the County to make an assessment from an estimate based upon the best information then available to it for the taxable period of retail sales of such lessor, the gross proceeds from rentals, together with interest, plus penalty, if such have accrued, as the case may be. Then the County shall proceed to collect such taxes, interest, and penalty on the basis of such assessment, which shall be considered prima facie correct; and the burden to show the contrary shall rest upon the lessor.

(b) Collections received by the Tax Collector from the convention development tax, less costs of administration, are to be deposited into the Miami-Dade County Convention Development Tax Trust Fund hereby established.

(c) Moneys in the Miami-Dade County Convention Development Tax Trust Fund shall be divided and paid on a monthly basis to the County for distribution pursuant to Section 212.0305, Florida Statutes, as amended from time to time.

(Ord. No. Ord. No. 83-91, § 2, 10-4-83; Ord. No. 84-43, § 3, 6-5-84; Ord. No. 87-80, § 1, 11-17-87; Ord. No. 96-91, § 1, 6-18-96)

Note—See the editor's note to § 29-61

Sec. 29-61.2. Tax Collector's powers and duties.

The Tax Collector shall maintain accurate books, records and accounts reflecting the collection, administration and disbursement of the tax. The Tax Collector shall prescribe and publish such forms as may be necessary to effectuate the local collection of the Miami-Dade County Convention Development Tax. For the purpose of collecting the convention development tax, the Tax Collector shall have the same duties and powers as those vested in the Florida Department of Revenue under Chapter 212, Florida Statutes.

(Ord. No. 87-80, § 2, 11-17-87)

Sec. 29-61.3. Costs of administration.

The Tax Collector may retain a portion of the tax collected for costs of administration in an amount not to exceed two (2) percent of collections.

(Ord. No. 87-80, § 3, 11-17-87)

Sec. 29-61.4. Dealer's credit.

The same duties and privileges imposed upon dealers by Chapter 212, Florida Statutes apply under this article. To compensate dealers for keeping of prescribed records and the proper accounting and remitting of taxes by them, dealers shall be allowed three (3) percent of the first one thousand dollars ($1,000.000) of the amount of tax due and accounted for and remitted to the Tax Collector and one (1) percent of all amounts in excess of one thousand dollars ($1,000.00) on each tax return to the Tax Collector. The collection allowance may not be granted nor may any deduction be permitted, if the tax is delinquent at the time of payment. The Tax Collector may reduce the collection allowance by ten (10) percent or fifty dollars ($50.00), whichever is less, if the taxpayer files an incomplete return.

(Ord. No. 87-80, § 4, 11-17-87)

Sec. 29-61.5. Procedures for confidentiality.

All information contained in returns, reports, accounts or declarations received from dealers, and from the Department of Revenue, including investigative reports and information, is confidential except for official purposes and subject to the provisions of Section 213.053, Florida Statutes. Miami-Dade County, its officers and employees having access to convention development tax information shall accord such information, documents, names, and addresses the same confidentiality as required by said statute. All Miami-Dade County officers and employees having access shall be made aware of those requirements and the penalties for their violation.

(Ord. No. 87-80, § 5, 11-17-87)

Sec. 29-62. Reserved.

**Editor's note—**

Ord. No. 84-43, § 4, adopted June 5, 1984, repealed [§ 29-62](../level3/PTIIICOOR_CH29TA_ARTVICODETA.docx#PTIIICOOR_CH29TA_ARTVICODETA_S29-62RE), "Disbursement," as derived from § 2 of Ord. No. 83-91, adopted Oct. 4, 1983.

Sec. 29-63. Application of revenues.

(a) All tax revenues and any interest accrued thereon received pursuant to this section shall be used as follows:

(1) The portion received by the authority designated by the City of Miami Beach shall be used to extend, enlarge, and improve the Miami Beach Convention Center;

(2) The portion received by the authority designated by the City of Miami shall be used to construct a new multipurpose convention/coliseum/exhibition center or the maximum components thereof as funds permit within the City of Miami;

(3) After the completion of any project under subparagraph (1) or (2), tax revenues and interest accrued may be used to acquire, construct, extend, enlarge, remodel, repair, improve, operate, manage, or maintain one (1) or more convention centers, stadiums, exhibition halls, arenas, coliseums, or auditoriums; and

(4) For the purposes of completion of any project pursuant to this section, tax revenues and interest accrued may be used:

a. As collateral, pledged or hypothecated, for projects authorized by this section, including bonds issued in connection therewith; or

b. As a pledge or capital contribution in conjunction with a partnership, joint venture, or other business arrangement between a municipality and one (1) or more business entities for projects authorized by this section.

(Ord. No. 83-91, § 2, 10-4-83; Ord. No. 11-02, § 1, 1-20-11)

FOOTNOTE(S):

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**State Law reference—** Convention development tax, F.S. § 212.0305. [(Back)](#BK_4255FBB1F13A1C0E4B3761D52AD31BA7)

### ARTICLE VII. LOCAL OPTION GAS TAX [[7]](#BK_969B71EC31D95D6A82CE9001DB90F4DF)

[Sec. 29-63.1. Short title.](#BK_2B19F55A1C077DA8C9CE5A8288631846)

[Sec. 29-63.2. Tax levied; effective period.](#BK_893A800A28BBDD6EF382E976A4703147)

[Sec. 29-63.3. Interlocal agreement.](#BK_4060FAA0DB2DD91F5E49A9F950781924)

[Sec. 29-64. Relationship to State law.](#BK_B305BD3BF9ED364CCF1535A1957D4816)

[Sec. 29-65. Contingency of agreement becoming void.](#BK_840EAFDEEB6254EEE0C0B0B0F9E1AE77)

[Secs. 29-66—29-70. Reserved.](#BK_AD2BE7711C799FA2E650F1617BF9609B)

Sec. 29-63.1. Short title.

This article shall be known as the "Dade County Local Option Gas Tax Ordinance."

(Ord. No. 83-52, § 1, 7-5-83)

Sec. 29-63.2. Tax levied; effective period.

Pursuant to Section 336.025, Florida Statutes, the Miami-Dade County Board of County Commissioners hereby levies and imposes a tax of four cents ($0.04) on every gallon of motor and special fuels purchased in Miami-Dade County, Florida. This tax shall be known as the "Local Option Gas Tax" and shall be imposed as of September 1, 1983, for a period of five (5) years.

(Ord. No. 83-52, § 2, 7-5-83)

Sec. 29-63.3. Interlocal agreement.

The Commission hereby ratifies and confirms an interlocal agreement entered into by the County and eligible Miami-Dade County municipalities pursuant to Section 336.025, Florida Statutes; a true and correct copy of said agreement is attached hereto. The County Manager is authorized and directed to execute said agreement on behalf of the County in substantially the form as is attached hereto. As set forth in said interlocal agreement, the County agrees to distribute the net proceeds of the local option gas tax, seventy-four (74) percent to the County and twenty-six (26) percent to be distributed by formula among the eligible incorporated municipalities in Miami-Dade County.

(Ord. No. 83-52, § 3, 7-5-83)

**Editor's note—**

The text of the interlocal agreement is not reproduced in the Code; it may be found on file in the office of the Clerk.

Sec. 29-64. Relationship to State law.

This article is adopted and shall be subject to the provisions of Section 55 of Chapter 83-3, Laws of Florida.

(Ord. No. 83-52, § 4, 7-5-83)

Sec. 29-65. Contingency of agreement becoming void.

If for any reason, the interlocal agreement herein referred to shall be terminated or deemed of no force and effect, the local option gas tax shall continue to be imposed and, upon notification by the County, the Florida Department of Revenue shall distribute the proceeds of said tax to the County and eligible municipalities within the County in accordance with the method set forth in Section 336.025(4), Florida Statutes.

(Ord. No. 83-52, § 5, 7-5-83)

Secs. 29-66—29-70. Reserved.

FOOTNOTE(S):

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**Editor's note—** Ord. No. 83-52, adopted July 5, 1983, expressed an intent to amend the Code but did not specify disposition; therefore, codification of §§ 1—5 as Art. VII, §§ 29-63.1—29-65, has been at the discretion of the editor. [(Back)](#BK_EA6534D7440FA0367B64B0E3DE601452)

### ARTICLE VIII. FIFTH AND SIXTH CENT LOCAL OPTION GAS TAX [[8]](#BK_6B45A8103690B3AACE12D78D794DF7D0)

[Sec. 29-71. Short title.](#BK_6FA20F2949F4504550E6A1F586D851A2)

[Sec. 29-72. Imposition of tax.](#BK_ECD301C21D077221A58B47DF55D0754C)

[Sec. 29-73. Disposition of revenue.](#BK_EC4807DE39D5C8E30BBCE8D79C263A16)

[Sec. 29-74. Statutory authority.](#BK_E53565E4F955D83AE67C0ABAE8CAD15F)

[Sec. 29-75. Contingency for distribution of proceeds if interlocal agreement not in effect.](#BK_D452CC98D050DBCD67524FE9C588A9E9)

Sec. 29-71. Short title.

This article shall be known as the "Dade County Fifth and Sixth Cent Local Option Gas Tax Ordinance."

(Ord. No. 85-52, § 1(1), 7-16-85)

Sec. 29-72. Imposition of tax.

Pursuant to the procedures of Section 336.025(3)(a)1, Florida Statutes, as amended by the 1985 Florida Legislature, this Board by a majority plus one (1) vote of the Board hereby levies and imposes a fifth and sixth cent tax on every gallon of motor fuel and special fuel sold in Miami-Dade County, Florida and taxed under the provisions of Chapter 206, Florida Statutes. This tax shall be known as the "Fifth and Sixth Cent Local Option Gas Tax," and shall be imposed as of September 1, 1985, for a period of three (3) years.

(Ord. No. 85-52, § 1(2), 7-16-85)

Sec. 29-73. Disposition of revenue.

As set forth in an interlocal agreement entered into by the County and those cities representing a majority of the population of the incorporated area of Miami-Dade County, the County agrees to distribute the net proceeds of the fifth and sixth cent local option gas tax, seventy-four (74) percent to the County and twenty-six (26) percent to be distributed by formula among the eligible incorporated municipalities in Miami-Dade County.

(Ord. No. 85-52, § 1(3), 7-16-85)

Sec. 29-74. Statutory authority.

This article is adopted and shall be subject to the provisions of Section 336.025, 1984 Supplement of Florida Statutes, as amended by Section 33 of the 1985 Florida House and Senate Conference Committee Amendments to Committee Substitute for House Bill 1392.

(Ord. No. 85-52, § 1(4), 7-16-85)

Sec. 29-75. Contingency for distribution of proceeds if interlocal agreement not in effect.

If for any reason, the interlocal agreement herein referred to shall be terminated or deemed of no force and effect, the fifth and sixth cent local option gas tax shall continue to be imposed and, upon notification by the County, the Florida Department of Revenue shall distribute the proceeds of said tax to the County and eligible municipalities within the County in accordance with the method set forth in Section 336.025(4), 1984 Supplement to Florida Statutes.

(Ord. No. 85-52, § 1(5), 7-16-85)

FOOTNOTE(S):

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**Editor's note—** Ord. No. 85-52, adopted July 16, 1985, added Art. VIII to Ch. 29; codification of § 1(1)—(5) as §§ 29-71—29-75 has been at the editor's discretion. Section 5 of the ordinance provides that its provisions will "remain in effect until August 31, 1988." [(Back)](#BK_396317F41C9586597061A756A3E94763)

### ARTICLE IX. 1993 LOCAL OPTION GAS TAX

[Sec. 29-76. Short title.](#BK_EC403178A9A2D45F468182605F914AFA)

[Sec. 29-77. Tax levied; effective period.](#BK_85385520BED6E9E632C95A12C527EBC5)

[Sec. 29-78. Relationship to state law.](#BK_0E29F21BC82FCEAEEB2684503DED0E61)

[Sec. 29-79. Distribution of proceeds.](#BK_502F9839B421AE152F043BC18E01B9F9)

[Sec. 29-80. Reserved.](#BK_416DF3461B4C96BE3A84E5B5BCD09A02)

Sec. 29-76. Short title.

This article shall be known as the "Dade County 1993 Local Option Gas Tax Ordinance."

(Ord. No. 88-49, § 1, 6-7-88; Ord. No. 93-63, § 1, 6-15-93)

Sec. 29-77. Tax levied; effective period.

Pursuant to Section 336.025, Florida Statutes, the Miami-Dade County Board of County Commissioners hereby levies and imposes a tax of six cents ($0.06) on every gallon of motor and special fuel sold in Miami-Dade County, Florida. This tax shall be known as the "1993 Local Option Gas Tax," and shall be imposed as of September 1, 1993, for a period of thirty (30) years.

(Ord. No. 88-49, § 1, 6-7-88; Ord. No. 93-63, § 1, 6-15-93; Ord. No. 97-156, § 12, 9-17-97)

Sec. 29-78. Relationship to state law.

This article [Ordinance Number 88-49] is adopted and shall be subject to the provisions of Section 336.025, Florida Statutes (1993).

(Ord. No. 88-49, § 1, 6-7-88; Ord. No. 93-63, § 1, 6-15-93)

Sec. 29-79. Distribution of proceeds.

Proceeds of the 1993 Local Option Gas Tax shall be distributed among the County government and eligible incorporated municipalities as follows: Seventy-four (74) percent to the County and twenty-six (26) percent to be distributed by the formula among the eligible incorporated municipalities in Miami-Dade County, pursuant to the interlocal agreement entered into by the parties pursuant to Section 336.025(3)(a)1, Florida Statutes, (1996), in the form approved by Resolution Number R-621-93 of this Board, as same may be extended or amended with approval of this Board. If, for any reason, the interlocal agreement herein referred to shall be terminated or deemed of no force and effect, the local option gas tax shall continue to be imposed and upon notification by the County, the Florida Department of Revenue shall distribute the proceeds of said tax to the County and eligible municipalities within the County in accordance with the method set forth in Section 336.025(4)(a), Florida Statutes (1996).

(Ord. No. 88-49, § 1, 6-7-88; Ord. No. 93-63, § 1, 6-15-93; Ord. No. 97-156, § 12, 9-17-97)

Sec. 29-80. Reserved.

### ARTICLE X. PROPERTY TAX EXEMPTIONS IN ENTERPRISE ZONES [[9]](#BK_D4ED2049649C849FA335650DE3FEE064)

[Sec. 29-81. Authority to grant the exemptions.](#BK_E01847921C05D962CF650811A0236E73)

[Sec. 29-82. Definitions.](#BK_3248E5969F33A35DF490E0EEEF4B2B9C)

[Sec. 29-83. Scope and terms of exemptions.](#BK_3554CEDB1CA7D896685CE99FCBE13904)

[Sec. 29-84. Eligibility requirements.](#BK_EDB5544B64ABAA0D98920F14420491AC)

[Sec. 29-85. Application procedures.](#BK_82054DC5EFE292450D8D352608E9D4ED)

[Sec. 29-86. Enactment of ordinance granting each exemption.](#BK_703FEC90406D9811A7276CAFE8980382)

[Sec. 29-87. Renewal provisions.](#BK_14EA4B9D3E6FDF5FF1D9E8F5267159DD)

[Sec. 29-88. First application of article to 2005 tax roll.](#BK_44AA98F15D1E8A89ECE6F6FD39FB8C69)

[Sec. 29-89. Expiration date.](#BK_E88735791C7B3C073C9483560B9EA772)

Sec. 29-81. Authority to grant the exemptions.

Pursuant to the terms of this article, the Board of County Commissioners at its discretion is hereby authorized to grant by ordinance ad valorem tax exemptions to new and expanding businesses located within the enterprise zones, as defined herein, except to businesses located in the terminals of the Miami International Airport and except for real property improvements in any community redevelopment area; however, the Board of County Commissioners may grant ad valorem tax exemptions for the tangible personal property of new and expanding businesses in a community redevelopment area located within the enterprise zone in any community redevelopment area. Applications to the County for the tax exemption on tangible personal property from businesses located in municipal CRAs shall require the prior approval of the CRA Board and the governing body of the municipality in which the business is located prior to being submitted to the Board of County Commissioners for consideration. The Board of County Commissioners may also commit to grant an exemption based on presentation of substantive proposals that indicate serious intent to build a new business or expand an existing business within an enterprise zone, provided however, that the improvements to real property are made or the tangible personal property are added or increased on or after the day of the ordinance granting the exemption is adopted. The commitment by the Board to grant an exemption based on plans and proposals is contingent on the business completing the indicated improvements in substantially the same form and extent as presented.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 89-119, § 2, 11-21-89; Ord. No. 91-75, § 2, 7-9-91; Ord. No. 93-139, § 1, 12-14-93; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 1, 5-9-06)

Sec. 29-82. Definitions.

For the purposes of this article, the following terms are defined as follows:

(a) *Enterprise zone* means an area either designated pursuant to Section 290.005 [Florida Statutes] and approved by the Office of Tourism, Trade and Economic Development pursuant to Section 290.0065, Florida Statutes, or authorized to be an enterprise zone pursuant to Section 290.0055, Florida Statutes, and approved by the Office of Tourism, Trade and Economic Development pursuant to Section 290.0065, Florida Statutes.

(b) *New business* means any commercial or industrial business, excluding residential developments, located in an enterprise zone that begins operations on a site clearly separate from any other commercial or industrial operation owned by the same business and which creates five (5) or more new jobs to employ five (5) or more additional full-time employees at such location.

(c) *Expanding business* or *expansion of an existing business* means any commercial or industrial business, excluding residential developments, located in an enterprise zone that increases operations on a site co-located with a commercial or industrial operation owned by the same business and which creates five (5) or more new jobs to employ five (5) or more additional full-time employees at such location.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 2, 5-9-06)

Sec. 29-83. Scope and terms of exemptions.

(a) If a business qualifies as a "new" or "expanding" business such exemption will be fifty (50) percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such new business, or fifty (50) percent of the assessed value of all added improvements to real property which improvements are made to facilitate the expansion of an existing business and fifty (50) percent of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business.

If twenty (20) percent or more of a business' permanent full-time employees are residents of enterprise zones, such exemption will be one hundred (100) percent of the assessed value of all improvements to real property made by or for the use of a new business and all tangible personal property of such new business, or one hundred (100) percent of the assessed value of all added improvements to real property which improvements are made to facilitate the expansion of an existing business and of the net increase in all tangible personal property acquired to facilitate such expansion of an existing business. Property acquired to replace existing property shall not be considered to facilitate a business expansion.

(b) The exemption shall apply only to Miami-Dade County Countywide operating and unincorporated municipal service area millages and shall not apply to taxes levied for payment of bonds or to taxes authorized by a vote of the electors pursuant to Section 9(b) or Section 12, Article VII of the State Constitution.

(c) Subject to the renewal provisions contained herein, an exemption granted pursuant to this article may remain in effect for up to five (5) years with respect to that particular facility, regardless of any change in the authority of the Board of County Commissioners to grant such exemptions. The exemption shall not be prolonged or extended by granting exemption from additional taxes or by virtue of any reorganization or sale of the business receiving the exemption.

(d) The granting of this exemption and the length of the period for which the exemption shall be granted shall be at the discretion of the Board of County Commissioners, who shall make this determination on the basis of the factors outlined in the following section.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 3, 5-9-06)

Sec. 29-84. Eligibility requirements.

(a) To be eligible for this exemption, a new or expanding business must increase its employment roll over the year preceding the initial granting of the exemption by a minimum of five (5) new full-time jobs. It shall be a condition precedent to the granting of each annual renewal that the additional new jobs created as a result of the new business or expansion be maintained for the duration of the exemption.

(b) To be eligible for this exemption, a new or expanded business shall provide a statement, on a form approved by the Board of County Commissioners, that no less than five (5) new full-time jobs have are created; and if applicable, no less than twenty (20) percent of its permanent full-time employees are residents of an enterprise zone.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96)

Sec. 29-85. Application procedures.

Any person, firm, or corporation which desires an economic ad valorem tax exemption pursuant to this article shall file a written application on a form prescribed by the Office of Community and Economic Development (OCED) for said exemption either on or before February first of the year in which new or additional real or tangible personal property is first subject to ad valorem assessment. Such application shall be filed with the Board of County Commissioners.

The application shall request the adoption of an ordinance granting the applicant an exemption pursuant to this article and shall include the following information:

(a) The name and location of the new or expanding business.

(b) The description of the improvements to real property for which an exemption is being requested, the cost of such improvements, and the date of commencement and completion of construction of such improvements.

(c) A description of the tangible personal property for which an exemption is requested, the cost of such property, and the date when such property was or is to be purchased.

(d) A copy of the building plans.

(e) A copy of the building permit, if available.

(f) Proof, to the satisfaction of the Board of County Commissioners, that the application is a new business or an expansion of an existing business, as defined in this article.

(g) Other information deemed necessary by the Board of County Commissioners. The applicant shall pay a reasonable nonrefundable fee for the time and work involved in processing the application.

Should a proposal to build a new business or expand an existing one be modified after the Board of County Commissioners has agreed to grant it an exemption, the decision to grant said exemption may continue to apply to the modified proposal, only if the Board of County Commissioners determines that there were extenuating circumstances that justified the modification to the original proposal.

In the event the reasons for the modification are deemed to be unsatisfactory the exemption shall be withdrawn and the business duly informed. The business, upon notification of the withdrawal of the exemption, shall have the right to appeal to the Board of County Commissioners for the reinstatement of the exemption.

(h) Proof that property taxes are current.

The property appraiser shall report the following information to the Board:

(i) The total revenue available to the County for the current fiscal year from ad valorem tax sources;

(ii) Any revenue lost to the County for the current fiscal year by virtue of exemptions previously granted under this article;

(iii) An estimate of the revenue which would be lost to the County during the current fiscal year if the exemption applied for were granted had the property for which the exemption is requested otherwise been subject to taxation;

(iv) A determination as to whether the property for which an exemption is requested satisfies the eligibility requirements of a new business or an expansion of an existing business, as defined herein, which determination shall also be affixed to the face of the application.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96)

Sec. 29-86. Enactment of ordinance granting each exemption.

After receipt of the report from the County Manager, the Board of County Commissioners, at its discretion may grant a tax exemption by ordinance as authorized herein.

The ordinance granting an exemption shall be enacted in the same manner as any other Miami-Dade County ordinance and shall include the following:

(a) The name and address of the new or expanding business to which the exemption is granted;

(b) The total amount of revenue available to the County from ad valorem tax sources for the current fiscal year, the total amount of revenue foregone by the County for the current fiscal year by virtue of economic development ad valorem tax exemptions currently in effect, and the estimated revenue foregone by the County for the current fiscal year attributable to the exemption of the business named in the ordinance as a new business or expansion of an existing business as defined herein;

(c) The period of time for which the exemption will remain in effect and the expiration date of the exemption; and

(d) A finding that the business named in the ordinance meets the requirements of Section 196.012(15) or (16), Florida Statutes.

(e) A finding that the business property tax bills are current.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 4, 5-9-06)

Sec. 29-87. Renewal provisions.

Exemptions granted pursuant to this article shall be renewable each year a total of five (5) years upon application by the taxpayer on or before March 1, of the year for which renewal is sought. Failure to file a renewal application with the County Property Appraiser by March 1, of any year shall constitute a waiver of the exemption for the year. Businesses found to be not in compliance with the eligibility requirements shall be required to make payment of the taxes exempted in addition to interest accrued.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96)

Sec. 29-88. First application of article to 2005 tax roll.

Exemptions under this article shall first apply to new businesses and expansion of existing businesses as defined herein for the assessed value of improvements to real property and tangible personal property on the 2005 tax assessment rolls of Miami-Dade County. All qualified applications that were submitted to the Office of Community and Economic Development (OCED) and pending as of June 30, 2005 shall be eligible under the new program regardless of the year in which the improvements were made or placed on the tax assessment rolls of Miami-Dade County.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 5, 5-9-06)

Sec. 29-89. Expiration date.

The authority of the Board of County Commissioners to grant tax exemptions pursuant to this article, shall expire on June 30, 2015 and no business shall be allowed to begin receiving such exemption after that date; however, the expiration of this section shall not affect the operation of any exemption for which a business has qualified under this section prior to June 30, 2015.

(Ord. No. 88-27, § 3, 4-19-88; Ord. No. 96-74, § 2, 5-21-96; Ord. No. 06-68, § 5, 5-9-06)

FOOTNOTE(S):

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**Editor's note—** Ord. No. 88-27, § 3, adopted April 19, 1988, amended Ch. 29 by the addition of provisions which have been designated at the discretion of the editor as Art. X, §§ 29-81—29-89. [(Back)](#BK_0E972CE9CC7D6D033601699D227733D1)

**State Law reference—** Enterprise zones, F.S. § 290.001 et seq. [(Back)](#BK_0E972CE9CC7D6D033601699D227733D1)

### ARTICLE XI. COUNTY TRANSIT SYSTEM SALES SURTAX

[Sec. 29-90. Sales surtax levied.](#BK_7331F765E3AFFB37013B8344BBF6F13B)

[Sec. 29-91. Surtax rate; limitations.](#BK_F4390EE9F16695E50717A2E63295290B)

[Sec. 29-92. Transactions deemed to have occurred in Miami-Dade County.](#BK_353151B710A731474919A6F27C964F28)

[Sec. 29-93. Administration, collection and enforcement.](#BK_58B71D3A6E65CF8F2BEB7BE4763F4E88)

[Sec. 29-94. Trust fund created; uses of surtax proceeds.](#BK_AB501E75A7EE5746899B185E1C57D893)

Sec. 29-90. Sales surtax levied.

There is hereby levied and imposed a one (1) percent County transit system surtax on all transactions occurring in Miami-Dade County which transactions are subject to the State tax imposed on sales, use, rentals, admissions and other transactions by Part I of Chapter 212 Florida Statutes.

(Ord. No. 90-15, § 1, 3-6-90)

Sec. 29-91. Surtax rate; limitations.

The surtax rate shall be one (1) percent of the amount of taxable sales and taxable purchases representing such transactions. However:

(a) The tax on any sales amount above five thousand dollars ($5,000.00) on any item of tangible personal property and on long distance telephone service shall not be subject to the surtax;

(b) In the case of utility, telecommunication, or wired television services billed on or after the effective date of the surtax, the entire amount of the tax for utility, telecommunication, or wired television services shall be subject to the surtax.

(c) In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the contractor responsible for the performance of the contract. However, the contractor may apply for one (1) refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than fifteen (15) months following initial imposition of the surtax. The application for refund shall be in the manner prescribed by applicable rule of the Florida Department of Revenue.

(Ord. No. 90-15, § 1, 3-6-90)

Sec. 29-92. Transactions deemed to have occurred in Miami-Dade County.

For the purpose of this article, a transaction shall be deemed to have occurred in Miami-Dade County when:

(a) The dealer is located in Miami-Dade County, delivery is made to a location within Miami-Dade County or to a location within a County also imposing the surtax, and the sale includes tangible personal property, except as otherwise provided herein; provided, that the sale of any motor vehicle or mobile home of a class or type which is required to be registered in this State or in any other state shall be deemed to have occurred only in the County identified as the residence address of the purchaser on the registration or title document for such property;

(b) The event for which an admission is charged is located in Miami-Dade County;

(c) The consumer of utility or wired television services is located in Miami-Dade County, or the telecommunication services are provided to a location within Miami-Dade County;

(d) The user of any aircraft or boat of a class or type which is required to be registered, licensed, titled, or documented in this State or by the United States Government imported into Miami-Dade County for use, consumption, distribution, or storage to be used or consumed in Miami-Dade County is located in Miami-Dade County, however, it shall be presumed that such items used outside Miami-Dade County for six (6) months or longer before being imported into the County were not purchased for use in Miami-Dade County. The provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside Miami-Dade County;

(e) The purchaser of any motor vehicle or mobile home of a class or type which is required to be registered in this State is a resident of Miami-Dade County as determined by the address appearing on or to be reflected on the registration document for such property;

(f) Any motor vehicle or mobile home of a class or type which is required to be registered in this State is imported from another state into Miami-Dade County by a user residing therein for the purpose of use, consumption, distribution, or storage in Miami-Dade County, however, it shall be presumed that such items used outside Miami-Dade County for six (6) months or longer before being imported into the County were not purchased for use in Miami-Dade County.

(g) The real property which is leased or rented is located in Miami-Dade County;

(h) The transient rental transaction occurs in Miami-Dade County;

(i) The delivery of any aircraft or boat of a class or type which is required to be registered, licensed, titled, or documented in this State or by the United States Government is to a location in Miami-Dade County; however, the provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside the County;

(j) The dealer owing a use tax on purchases or leases is located in Miami-Dade County;

(k) The delivery of tangible personal property other than that described in paragraphs (d), (e), or (f) is made to a location outside Miami-Dade County, but the property is brought into Miami-Dade County within six (6) months after delivery, in which event, the owner must pay the surtax as a use tax; or

(l) A Florida manufacturer or wholesaler sells tangible personal property to a dealer who is located outside Miami-Dade County, but delivers the property within Miami-Dade County to a customer of the dealer, in which event the dealer must collect and remit the surtax.

(Ord. No. 90-15, § 1, 3-6-90)

Sec. 29-93. Administration, collection and enforcement.

The Florida Department of Revenue shall administer, collect and enforce the tax levied hereunder pursuant to the procedures specified in Section 212.054(4) Florida Statutes (1988 supp.), as the same may be amended or renumbered from time to time.

(Ord. No. 90-15, § 1, 3-6-90)

Sec. 29-94. Trust fund created; uses of surtax proceeds.

There is hereby created within the County accounts a Miami-Dade County Rapid Transit Trust Fund which shall be the depository of the surtax proceeds collected by the State and distributed to Miami-Dade County hereunder. Such proceeds shall be used only for the purposes of development, construction, equipment, maintenance, operation, supportive services, including a Countywide bus system, and related costs of a fixed guideway rapid transit system. The Board of County Commissioners shall be the Trustee of the Trust Fund and may provide for expenditure of monies therein for the purposes enumerated in this section.

(Ord. No. 90-15, § 1, 3-6-90)

### ARTICLE XII. COUNTY HEALTH CARE SURTAX

[Sec. 29-95. Sales surtax levied.](#BK_1DAF590C8890C2E745FB6A1B15244CA0)

[Sec. 29-96. Surtax rate, limitations.](#BK_D5A7A67A3E2C860D408B7DD1D06396CC)

[Sec. 29-97. Transactions deemed to have occurred in Miami-Dade County.](#BK_926C973D0C05E6DB782E57E83038B2CA)

[Sec. 29-98. Administration, collection and enforcement.](#BK_305EB68A825674E2A1CEFEB5074C8F04)

[Sec. 29-99. Trust fund created; uses of surtax proceeds.](#BK_EF32330618E61BE68DE8E8B946BC6479)

Sec. 29-95. Sales surtax levied.

There is hereby levied and imposed a one-half percent health care surtax on all transactions occurring in Miami-Dade County which transactions are subject to the State tax imposed on sales, use, rentals, admissions and other transactions by Part I of Chapter 212 Florida Statutes.

(Ord. No. 91-64, § 1, 6-18-91)

Sec. 29-96. Surtax rate, limitations.

The surtax rate shall be one-half percent of the amount of taxable sales and taxable purchases representing such transactions. However:

(a) The tax on any sales amount above five thousand dollars ($5,000.00) on any item of tangible personal property and on long distance telephone service shall not be subject to the surtax;

(b) In the case of utility, telecommunication, or television system program services billed on or after the effective date of any such surtax, the entire amount of the tax for utility, telecommunication, or television system program services shall be subject to the surtax. In the case of utility, telecommunication, or television system program services billed after the last day the surtax is in effect, the entire amount of the tax on said items shall not be subject to the surtax;

(c) In the case of written contracts which are signed prior to the effective date of any such surtax for the construction of improvements to real property or for remodeling of existing structures, the surtax shall be paid by the contractor responsible for the performance of the contract.

The contractor may apply for one (1) refund of any such surtax paid on materials necessary for the completion of the contract. Any application for refund shall be made no later than fifteen (15) months following initial imposition of the surtax in that County. The application for refund shall be in the manner prescribed by the Department of Revenue by rule.

(Ord. No. 91-64, § 1, 6-18-91)

Sec. 29-97. Transactions deemed to have occurred in Miami-Dade County.

For the purpose of this article, a transaction shall be deemed to have occurred in Miami-Dade County when:

(a) The dealer is located in Miami-Dade County, delivery is made to a location within Miami-Dade County or to a location within a County also imposing the surtax, and the sale includes tangible personal property, except as otherwise provided herein; provided, that the sale of any motor vehicle or mobile home of a class or type which is required to be registered in this State or in any other State shall be deemed to have occurred only in the County identified as the residence address of the purchaser on the registration or title document for such property;

(b) The event for which an admission is charged is located in Miami-Dade County;

(c) The consumer of utility or television system program services is located in Miami-Dade County, or the telecommunication services are provided to a location within Miami-Dade County;

(d) The user of any aircraft or boat of a class or type which is required to be registered, licensed, titled, or documented in this State or by the United States government imported into Miami-Dade County for use, consumption, distribution, or storage to be used or consumed in Miami-Dade County is located in Miami-Dade County, however, it shall be presumed that such items used outside Miami-Dade County for six (6) months or longer before being imported into Miami-Dade County were not purchased for use in Miami-Dade County. The provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside Miami-Dade County;

(e) The purchaser of any motor vehicle or mobile home of a class or type which is required to be registered in this State is a resident of Miami-Dade County as determined by the address appearing on or to be reflected on the registration document for such property;

(f) Any motor vehicle or mobile home of a class or type which is required to be registered in this State is imported from another state into Miami-Dade County by a user residing therein for the purpose of use, consumption, distribution, or storage in Miami-Dade County; however, it shall be presumed that such items used outside Miami-Dade County for six (6) months or longer before being imported into Miami-Dade County were not purchased for use in Miami-Dade County;

(g) The real property which is leased or rented is located in Miami-Dade County;

(h) The transient rental transaction occurs in Miami-Dade County;

(i) The delivery of any aircraft or boat of a class or type which is required to be registered, licensed, titled, or documented in this State or by the United States government is to a location in Miami-Dade County; however, the provisions of this paragraph shall not apply to the use or consumption of such items upon which a like tax of equal or greater amount has been lawfully imposed and paid outside Miami-Dade County;

(j) The dealer owing a use tax on purchases or leases is located in Miami-Dade County;

(k) The delivery of tangible personal property other than that described in paragraphs (d), (e), or (f) is made to a location outside Miami-Dade County, but the property is brought into Miami-Dade County within six (6) months after delivery, in which event, the owner must pay the surtax as a use tax; or

(l) A Florida manufacturer or wholesaler which is located in Miami-Dade County sells tangible personal property to a dealer who is located outside Miami-Dade County, but delivers the property within Miami-Dade County to a customer of the dealer, in which event the dealer must collect and remit the surtax to Miami-Dade County.

(Ord. No. 91-64, § 1, 6-18-91)

Sec. 29-98. Administration, collection and enforcement.

The Florida Department of Revenue shall administer, collect and enforce the tax levied hereunder pursuant to the procedures specified in Section 212.054(4) Florida Statutes (1989), as the same may be amended or renumbered from time to time.

(Ord. No. 91-64, § 1, 6-18-91)

Sec. 29-99. Trust fund created; uses of surtax proceeds.

Dade County shall be the depository of the surtax proceeds collected by the State and distributed to Miami-Dade County hereunder. The Board of County Commissioners shall deposit the proceeds from the surtax in a special fund set aside from other County funds and shall remit said funds promptly to the Public Health Trust. The surtax proceeds shall be considered unrestricted tax revenue of the Public Health Trust and shall be used only for the operation, maintenance and administration of Jackson Memorial Hospital.

(Ord. No. 91-64, § 1, 6-18-91)

### ARTICLE XIII. 1993 NINTH CENT GAS TAX ON MOTOR FUEL AND SPECIAL FUEL

[Sec. 29-100. Short title.](#BK_07830EF71344E65D59A494337C52D45B)

[Sec. 29-101. Tax levied; effective period.](#BK_6226C9C43F03860D5F8062217DD6701D)

[Sec. 29-102. Relationship to state law.](#BK_B0F3AD2BA3B05B65CADE6D59309D0ED2)

[Secs. 29-103—29-109. Reserved.](#BK_AE4248BADD89B7104E5277A6FB09A8E6)

Sec. 29-100. Short title.

This article shall be known as the Miami-Dade County 1993 Ninth Cent Gas Tax Ordinance.

(Ord. No. 93-91, § 7, 9-20-93)

Sec. 29-101. Tax levied; effective period.

Pursuant to Section 336.021, Florida Statutes (1993), the Miami-Dade County Board of County Commissioners hereby levies and imposes a tax of one cent ($0.01) on every gallon of motor and special fuel sold in Miami-Dade County, Florida and taxed under Part I or Part II of Chapter 206, Florida Statutes (1993). This tax shall be known as the "1993 Ninth Cent Gas Tax," and shall be imposed as of January 1, 1994.

(Ord. No. 93-91, § 7, 9-20-93)

Sec. 29-102. Relationship to state law.

This ordinance is adopted and shall be subject to the provisions of Section 336.021, Florida Statutes (1993).

(Ord. No. 93-91, § 7, 9-20-93)

Secs. 29-103—29-109. Reserved.

### ARTICLE XIV. 1993 CAPITAL IMPROVEMENTS LOCAL OPTION GAS TAX

[Sec. 29-110. Short title.](#BK_76734D330F56532D2228BF0733314D49)

[Sec. 29-111. Tax levied; effective period.](#BK_FB70F46ED5BE9F554E84B01059580631)

[Sec. 29-112. Relationship to state law.](#BK_353643031DFD5B407142F81838CD7AEE)

[Sec. 29-113. Distribution of proceeds.](#BK_EDB3C1C5F580A22BCE31CE72A71C6774)

[Sec. 29-114. Termination of Interlocal Agreement.](#BK_063F0D552C9805F0841F7BD0F123B243)

Sec. 29-110. Short title.

This article shall be known as the "Dade County 1993 Capital Improvements Tax Ordinance."

(Ord. No. 93-91, § 8, 9-20-93)

Sec. 29-111. Tax levied; effective period.

Pursuant to Section 336.025, Florida Statutes (1993), the Miami-Dade County Board of County Commissioners hereby levies and imposes a tax of five cents ($0.05) on every gallon of motor fuel sold in Miami-Dade County, Florida and taxed under the provisions of Part I of Chapter 206, Florida Statutes (1993). This tax shall be known as the "1993 Capital Improvements Local Option Gas Tax," and shall be imposed as of January 1, 1994.

(Ord. No. 93-91, § 8, 9-20-93)

**Editor's note—**

Ordinance No. 96-101, § 1, adopted June 20, 1996, amended section 8 of Ord. No. 93-91 to rescind two cents of 1993 Five Cents Capital Improvements Local Option Gas Tax. The remaining three cents of such tax shall remain in full force and effect.

Sec. 29-112. Relationship to state law.

This ordinance is adopted and shall be subject to the provisions of Section 336.025, Florida Statutes (1993).

(Ord. No. 93-91, § 8, 9-20-93)

Sec. 29-113. Distribution of proceeds.

Proceeds of the 1993 Capital Improvements Option Gas Tax shall be distributed among the county government and eligible incorporated municipalities based upon the Interlocal Agreement in the form approved by the Board through Resolution No. R-996-93, adopted on July 27, 1993 and executed by all parties prior to September 1, 1993. A fully executed copy of said Interlocal Agreement is on file with the Clerk of the Board.

(Ord. No. 93-91, § 8, 9-20-93)

Sec. 29-114. Termination of Interlocal Agreement.

If, for any reason, the Interlocal Agreement herein referred to shall be terminated or deemed of no force and effect, the Capital Improvements Local Option Gas Tax shall continue to be imposed and upon notification by the County, the Florida Department of Revenue shall distribute the proceeds of said tax to the County and eligible municipalities within the County in accordance with the method set forth in Section 336.025(4)(a), Florida Statues (1993).

(Ord. No. 93-91, § 8, 9-20-93)

### ARTICLE XV. DISCRETIONARY SALES SURTAX AUTHORIZED BY SECTION 212.055(1), FLORIDA STATUTES (1999).

[Sec. 29.115. Sales surtax levied.](#BK_0C77BFB216B6B5EE48FB8CCEE153BE1A)

[Sec. 29.116. Surtax rate, limitations.](#BK_94D1EC1B3876F92449725966C444D943)

[Sec. 29-117. Exemption from Sales Surtax.](#BK_E4B0DF46254588816E50E1A1F7901C77)

[Sec. 29-118. Trust fund created; uses of surtax proceeds and other moneys.](#BK_DB73E7C8BEFB3E173A6258BE54864564)

[Sec. 29-119. Abolition of tolls on existing County expressway system.](#BK_AA0928CD57BE113C58D3DDF3CE5CAA98)

[Sec. 29-120. Value analysis.](#BK_E267FB834F54EF072C39A7B36BD6DA6D)

Sec. 29.115. Sales surtax levied.

There is hereby levied and imposed a one (1) percent discretionary sales surtax authorized by Section 212.055(1), Florida Statutes (1999) on all transactions occurring in Miami-Dade County which transactions are subject to the state tax imposed on sales, use, rentals, admissions and other transactions by Chapter 212, Florida Statutes (1999)

(Ord. No. 99-68, § 1, 6-22-99)

Sec. 29.116. Surtax rate, limitations.

The surtax rate shall be one (1) percent on the amount of taxable sales and taxable purchases representing such transactions. The limitations, conditions and provisions contained in Section 212.054, Florida Statutes (1999) as the same may be amended and supplemented from time to time are hereby incorporated herein.

(Ord. No. 99-68, § 1, 6-22-99)

Sec. 29-117. Exemption from Sales Surtax.

All exemptions applicable to the discretionary sales surtax contained in Chapter 212, Florida Statutes are hereby incorporated herein as the same may be amended and supplemented from time to time including, but not limited to, the following:

1. The tax on any sales amount above five thousand dollars ($5,000.00) on any item of tangible personal property and on long-distance telephone service shall not be subject to the sales surtax. For purposes of administering the five thousand dollar ($5,000.00) limitation of an item of tangible personal property, if two (2) or more taxable items of tangible personal property are sold to the same purchaser at the same time and, under generally accepted business practice or industry standards or usage, are normally sold in bulk or are items that, when assembled, comprise a working unit or part of a working unit, such items must be considered a single item for purposes of the five thousand dollar ($5,000.00) limitation when supported by a charge ticket, sale slip, invoice, or other tangible evidence of a single sale or rental. The limitation provided in this subsection does not apply to the sale of any other service.

2. The sale at retail, the rental, the use, the consumption; the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the sales surtax imposed by this article.

(1) Exemptions; General groceries.

(a) There are exempt from the sales surtax imposed by this article food and drinks for human consumption except candy. Unless the exemption provided by Chapter 212, Florida Statutes, for school lunches, for meals to certain patients or inmates, for meals provided by certain nonprofit organizations, or for food or drinks sold through vending machines pertains, none of such items of food or drinks means:

1. Food or drinks services, prepared, or sold in or by restaurants; drugstores; lunch counters; cafeterias; hotels; amusement parks; racetracks; taverns; concession stands at arenas, auditoriums, carnivals, fairs, stadiums, theaters, or other like places of business; or by any business or place required by law to be licensed by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation, except bakery products sold in or by pastry shops, doughnut shops, or like establishments for consumption off the premises;

2. Foods and drinks sold ready for immediate consumption from vending machines, pushcarts, motor vehicles, or any other form of vehicle;

3. Soft drinks, which include, but are not limited to, any nonalcoholic beverage, any preparation or beverage commonly referred to as a "soft drink," or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers. The term "soft drink" does not include: natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee or coffee substitutes; tea except when sold in containers as provided herein; cocoa; products intended to be mixed with milk; or natural fluid milk;

4. Foods or drinks cooked or prepared on the seller's premises and sold ready for immediate consumption either on or off the premises, excluding bakery products for off-premises consumption unless such foods are taxed under Subsection 1 or Subsection 2; or

5. Sandwiches sold ready for immediate consumption.

For the purposes of this section, "Seller's premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater, the seating, aisle, or parking area of an arena, rink, or stadium; or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

(b) 1. Food or drinks not exempt under Section (a) shall be exempt, notwithstanding that Section, when purchased with food coupons or Special Supplemental Food Program for Women, Infants, and Children vouchers issued under authority of federal law.

2. This section is effective only while federal law prohibits a state's participation in the federal food coupon program of Special Supplemental Food Program for Women, Infants, and Children if there is an official determination that state or local sales taxes are collected within that state on purchases of food or drinks with such coupons.

3. This section shall not apply to any food or drinks on which federal law shall permit sales taxes without penalty, such as termination of the state's participation.

4. Notwithstanding any other provision of law, the Department of Revenue shall make refunds or allow credits to a distributor equal to the fee imposed and paid under Section 403.7197 on containers purchased by consumers with food coupons or Special Supplemental Food Program for Women, Infants, and Children vouchers issued under authority of federal law.

(2) Exemptions; Medical.

(a) There shall be exempt from the sales surtax imposed by this article any product, supply, or medicine dispensed in a retail establishment by a pharmacist licensed by the state, according to an individual prescription or prescriptions written by a prescriber authorized by law to prescribe medicinal drugs; hypodermic needles; hypodermic syringes; chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury; and common household remedies recommended and generally sold for internal and external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings, but not including cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients therein, according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue. There shall also be exempt from the sales surtax imposed by this article artificial eyes and limbs; orthopedic shoes; prescription eyeglasses and items incidental thereto or which become a part thereof; dentures; hearing aids; crutches; prosthetic and orthopedic appliances; and funerals. In addition, any items intended for one-time use which transfer essential optical characteristics to contact lenses shall be exempt from the sales surtax imposed by this article, however, this exemption shall apply only after one hundred thousand dollars ($100,000) of the sales surtax imposed by this article on such items has been paid in any calendar year by a taxpayer who claims the exemption in such year. Funeral directors shall pay tax on all tangible personal property used by them in their business.

(b) For the purposes of this subsection:

1. *Prosthetic and orthopedic appliances* means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body, to alleviate the malfunction of any part of the body, or to assist any disabled person in leading a normal life by facilitating such person's mobility. Such apparatus, instrument, device, or equipment shall be exempted according to an individual prescription or prescriptions written by a physician licensed under chapter 458, chapter 459, chapter 460, chapter 461, or chapter 466, Florida Statutes, or according to a list prescribed and approved by the Department of Health and Rehabilitative Services, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue.

2. *Cosmetics* means articles intended to be rubbed, poured, sprinkled, or sprayed on, introduced into, or otherwise applied to the human body for cleaning, beautifying, promoting attractiveness, or altering the appearance and also means articles intended for use as a compound of any such articles, including, but not limited to, cold creams, suntan lotions, makeup, and body lotions.

3. *Toilet articles* means any article advertised or held out for sale for grooming purposes and those articles that are customarily used for grooming purposes, regardless of the name by which they may be known, including, but not limited to, soap, toothpaste, hair spray, shaving products, colognes, perfumes, shampoo, deodorant, and mouthwash.

(c) Chlorine shall not be exempt from the tax imposed by this article when used for the treatment of water in swimming pools.

(d) This subsection shall be strictly construed and enforced.

(Ord. No. 99-68, § 1, 6-22-99)

Sec. 29-118. Trust fund created; uses of surtax proceeds and other moneys.

Miami-Dade County shall be the depository of the surtax proceeds collected by the State and distributed to Miami-Dade County hereunder. The Board of County Commissioners shall deposit the proceeds from the surtax, the proceeds from MDTA revenues and the proceeds from the three (3) cents capital improvements local option gas tax dedicated to transit purposes in a special trust fund ("Fund A") set aside from other County funds in the custody of the Finance Director of the County. The Board of County Commissioners shall deposit the proceeds from the annual budgeted amount from the general fund for MDTA referred to in Section 5 of the ordinance from which this section derives in a special trust fund ("Fund B") set aside from other County funds in the custody of the Finance Director. Interest earnings on the investment of the moneys on deposit in Fund A and Fund B shall be credited thereto as the Finance Director shall deem appropriate. Exhibit 1 attached to the ordinance from which this section derives sets forth the Revenues consisting of Sales Tax, General Fund Subsidy/LOGT and MDTA Revenues and a component of Interest attributable to the investment of such Revenues and forecasts the breakdown of the sources of revenues which make up Revenues. Moneys in Fund A shall be expended solely for transportation purposes as provided in Subsections (a), (c) and (d) of this [Section 29-118](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx#PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999._S29-118TRFUCRUSSUPROTMO). Moneys in Fund B shall be expended solely for the purposes set forth in Subsections (b), (c) and (e) of this [Section 29-118](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx#PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999._S29-118TRFUCRUSSUPROTMO); provided, however, that if at any time during a fiscal year the Board of County Commissioners determines that the moneys on deposit in Fund A is not or will not be sufficient to meet the expenditure requirements of Fund A for such fiscal year, the Board may direct the Finance Director to transfer all or any portion of the moneys on deposit in Fund B to the credit of Fund A to make up such insufficiency. At the end of each County fiscal year commencing with the fiscal year ending September 30, 2000 all or any portion of the unencumbered balance in Fund B remaining after meeting the expenditure requirements for such fiscal year on account of Subsections (b), (c) and (e) of this [Section 29-118](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx#PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999._S29-118TRFUCRUSSUPROTMO) either shall remain in Fund B or shall be transferred by the Finance Director to the credit of Fund A or to the credit of the general fund at the direction of the Board of County Commissioners. The Finance Director for the purposes of this article shall establish five special accounts designated, respectively, the "MDX Account," the "Stakeholders Account," the "Municipalities Account," the "County Transportation Account," and the "County "Non-Transportation Account."

(a) The Finance Director shall transfer from Fund A to the MDX Account moneys on deposit in Fund A at such times and in such amounts as shall be established by a cooperation agreement for transportation (the "Agreement") to be entered into between Miami-Dade County and the Miami-Dade County Expressway Authority ("MDX"). For the purpose of enabling the Finance Director to quantify the amounts to be deposited to the MDX Account the County and MDX shall furnish to the Finance Director on or before January 1 in the fiscal year ending September 30, 2000 and on or before October 1 in each fiscal year thereafter a written schedule of required deposits applicable to such year and the times when amounts on deposit in the MDX Account shall be transferred to or upon the direction of MDX and shall furnish written amendments during the course of any year as required.

(b) The Finance Director shall transfer from Fund B to the Stakeholders Account from moneys on deposit in Fund B in each year the respective amounts for the respective purposes set forth in Exhibit 2 to the ordinance from which this section derives under the headings "County-Wide Cultural Improvements" to the account of the Miami-Dade Department of Cultural Affairs or its successor and "A More Competitive Tourism Message" to the account of the Greater Miami Convention and Visitors Bureau or its successor and under the subheading "Scholarships to Local Colleges/Universities" under the heading "Champion Our Children Fund" to the account or accounts of the respective entities which will confer such scholarships and under the subheading "Arts in Education" under the heading "Champion Our Children Fund" to the account of the Miami-Dade Department of Cultural Affairs or its successor.

(c) The Finance Director shall transfer from Fund B to the Municipalities Account the aggregate of the sums listed in the column entitled "3-YR SUM" in Exhibit 2 attached to the ordinance from which this section derives under the heading "Municipal Revenue Enhancements" which sums will be disbursed as soon as practicable to the municipalities listed in such heading. The municipalities may use the 3-YR SUM for any municipal purpose. The Finance Director further shall transfer from Fund A to the Municipalities Account annually the aggregate of the sums listed in the column entitled "YEARLY" in Exhibit 2 attached to the ordinance from which this section derives which sums will be disbursed at such times as the Finance Director shall determine. The aggregate of the YEARLY sums shall be adjusted annually by the percentage change in collection of the County local option fuel tax imposed pursuant to Section 336.025, Florida Statutes (1997) for the most recent 12-month period ending September 30. The municipalities shall use such YEARLY moneys only for transportation expenditures needed to meet the requirements of the capital improvement element of an adopted comprehensive plan as provided in Section 336.025(1)(b)3, Florida Statutes (1997).

(d) The Finance Director shall transfer from Fund A to the County Transportation Account in each year the respective annual amounts (where noted) for the respective purposes set forth in the annual MDTA budget for maintenance and operation and in Exhibit 2 to the ordinance from which this section derives under the headings "Transit Fare Reductions," "Bus Service," "Rail Transit Expansion," "2020 Transportation Plan Restoration," "Transit System Improvements" and "County Roadway, Traffic and Pedestrian Mobility Enhancements," except the purposes listed therein under the subheading "Community Enhancements" shall be funded from moneys in the County Non-Transportation Account. The Finance Director shall disburse the amounts on deposit in the County Transportation Account at such times as the Finance Director shall determine or as required to meet acquisition, construction or payment schedules or as required to meet funding requirements established in documents securing indebtedness payable in whole or in part from moneys in Fund A. The moneys in the County Transportation Account shall be used for the purposes described under the foregoing headings subject to any amendments made in accordance with the MPO process.

(e) The Finance Director shall transfer from Fund B to the County Non-Transportation Account in each year the respective annual amounts (where noted) for the respective purposes set forth in Exhibit 2 to the ordinance from which this section derives under the headings "Champion Our Children Trust Fund," (excluding the subheadings "Scholarships to Local Colleges/Universities" and "Arts in Education" which are provided for under Subsection (b) of this [Section 29-118](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx#PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999._S29-118TRFUCRUSSUPROTMO)) "Economic Development and Job Creation," "Major Capital Infrastructure Improvements," "Property Tax and Budget Relief" and "Beach Renourishment and Maintenance" and under the subheading "Community Enhancements" under the heading "County Roadway, Traffic and Pedestrian Mobility Enhancements." The Finance Director shall disburse the amounts on deposit in the County Non-Transportation Account at such times as the Finance Director shall determine or as required to meet acquisition, construction or payment schedules or as required to meet funding requirements established in documents securing indebtedness payable in whole or in part from moneys in Fund B. In determining the annual amounts payable under the heading "Property Tax and Budget Relief" pursuant to the Save Our Seniors Program, the Finance Director may rely on a schedule prepared annually by the County Tax Collector of the rebates owed to the respective local governments and to the County for lost revenues resulting from the Save Our Seniors Program.

(f) In the event that moneys in Fund B are pledged to secure indebtedness incurred by the County to finance capital improvements contemplated by Subsection (e) of this [Section 29-118](../level3/PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999.docx#PTIIICOOR_CH29TA_ARTXVDISASUAUSE212.0551FLST1999._S29-118TRFUCRUSSUPROTMO) the documents authorizing and securing such indebtedness shall limit the pledge of moneys in Fund B to those portions of such moneys derived from non ad valorem tax revenues.

(g) In the event that moneys on deposit in Fund A are insufficient in any year to meet the deposit requirements of the MDX Account or the YEARLY component of the Municipalities Account, the Finance Director is hereby authorized and directed to transfer available and unencumbered moneys on deposit in the County Transportation Account, as required to make up such deficiency.

(h) In the event that the Finance Director shall receive an opinion of the County Attorney that all or any part of the proceeds from the annual MDTA general fund subsidy or the proceeds from MDTA revenues are legally dedicated solely to transit system purposes, the Finance Director shall restrict said subsidy and revenues to transit system purposes to the extent required by such opinion of the County Attorney.

(i) Exhibit 3 attached to the ordinance from which this section derives is included to indicate the capital improvements and the service, economic, cultural and revenue enhancements described in Exhibit 2 thereto which will benefit the respective Commission Districts and Municipalities.

(Ord. No. 99-68, § 1, 6-22-99)

Sec. 29-119. Abolition of tolls on existing County expressway system.

As authorized by Section 348.0004, Florida Statutes (1999) the existing tolls and currently approved increases to such existing tolls on the existing County expressway system transferred to the Miami-Dade County Expressway Authority by the State of Florida in 1996 are hereby abolished and a portion of the surtax proceeds shall be the local source of funding to the County expressway system to replace toll revenues necessary to meet bond obligations of the Miami-Dade County Expressway Authority secured by such tolls and increases, all pursuant to Section 348.0004, Florida Statutes (1999) and as provided in the Agreement to be entered into as aforesaid.

(Ord. No. 99-68, § 1, 6-22-99)

Sec. 29-120. Value analysis.

Value analysis, as provided in items (a) through (g) of Subsection (11) of [Section 2-10.4](../level3/PTIIICOOR_CH2AD_ARTIINGE.docx#PTIIICOOR_CH2AD_ARTIINGE_S2-10.4ACPRARENLAARLASUMASE) of the Code, shall be incorporated into the establishment of proposed transit routes, their feasibility, and all capital improvements made pursuant to this article.

(Ord. No. 99-68, § 1, 6-22-99)

### ARTICLE XVI. ONE HALF OF ONE PERCENT CHARTER COUNTY TRANSIT SYSTEM SALES SURTAX AUTHORIZED BY SECTION 212.055(1) FLORIDA STATUTES (2001)

[Sec. 29-121. Sales surtax levied.](#BK_6C08D185AFF56E34DBEE5E738A687944)

[Sec. 29-122. Surtax rate, limitations.](#BK_A54C1940A0BDC4F23B3097C80DB7DD79)

[Sec. 29-122.1. Exemption from Sales Surtax.](#BK_C13ABD91FCD163F07454DF0F9B5D9176)

[Sec. 29-123. Administration, collection and enforcement.](#BK_CEAC66EB8938DD2308A48F805BD266CD)

[Sec. 29-124. Special fund created; uses of surtax proceeds; and role of Citizens' Independent Transportation Trust.](#BK_5E6DDBFDA28251E8A5131378094703A5)

Sec. 29-121. Sales surtax levied.

There is hereby levied and imposed a one half of one percent discretionary sales surtax authorized by Section 212.055(1), Florida Statutes (2001) on all transactions occurring in Miami-Dade County which transactions are subject to the state tax imposed on sales, use, rentals, admissions and other transactions by Chapter 212, Florida Statutes (2001).

(Ord. No. 02-116, § 1, 7-9-02)

Sec. 29-122. Surtax rate, limitations.

The surtax rate shall be one-half of one percent on the amount of taxable sales and taxable purchases representing such transactions. The limitations, conditions and provisions contained in Section 212.054, Florida Statutes (2001) as the same may be amended and supplemented from time to time are hereby incorporated herein.

(Ord. No. 02-116, § 1, 7-9-02)

Sec. 29-122.1. Exemption from Sales Surtax.

All exemptions applicable to the discretionary sales surtax contained in Chapter 212, Florida Statutes are hereby incorporated herein as the same may be amended and supplemented from time to time including, but not limited to, the following:

1. The sales amount above $5,000 on any item of tangible personal property shall not be subject to the surtax. However, charges for prepaid calling arrangements, as defined in Section 212.05(1)(e)1.a. Fla. Stats., shall be subject to the surtax. For purposes of administering the $5,000 limitation of an item of tangible personal property, if two or more taxable items of tangible personal property are sold to the same purchaser at the same time and, under generally accepted business practice or industry standards or usage, are normally sold in bulk or are items that, when assembled, comprise a working unit or part of a working unit, such items must be considered a single item for purposes of the $5,000 limitation when supported by a charge ticket, sale slip, invoice, or other tangible evidence of a single sale or rental.

2. The sale at retail, the rental, the use, the consumption, the distribution, and the storage to be used or consumed in this state of the following are hereby specifically exempt from the sales surtax imposed by this article.

(1) *Exemptions; General Groceries.*

(a) Food products for human consumption are exempt from the sales surtax imposed by this article.

(b) For the purpose of this article, as used in this subsection, the term "food products" means edible commodities, whether processed, cooked, raw, canned, or in any other form, which are generally regarded as food. This includes, but is not limited to, all of the following:

1. Cereals and cereal products, baked goods, oleomargarine, meat and meat products, fish and seafood products, frozen foods and dinners, poultry, eggs and egg products, vegetables and vegetable products, fruit and fruit products, spices, salt, sugar and sugar products, milk and dairy products, and products intended to be mixed with milk.

2. Natural fruit or vegetable juices or their concentrates or reconstituted natural concentrated fruit or vegetable juices, whether frozen or unfrozen, dehydrated, powdered, granulated, sweetened or unsweetened, seasoned with salt or spice, or unseasoned; coffee, coffee substitutes, or cocoa; and tea, unless it is sold in a liquid form.

3. Bakery products sold by bakeries, pastry shops, or like establishments that do not have eating facilities.

(c) The exemption provided by this subsection does not apply:

1. When the food products are sold as meals for consumption on or off the premises of the dealer.

2. When the food, products are furnished, prepared, or served for consumption at tables, chairs, or counters or from trays, glasses, dishes, or other tableware, whether provided by the dealer or by a person with whom the dealer contracts to furnish, prepare, or serve food products to others.

3. When the food products are ordinarily sold for immediate consumption on the seller's premises or near a location at which parking facilities are provided primarily for the use of patrons in consuming the products purchased at the location, even though such products are sold on a "take out" or "to go" order and are actually packaged or wrapped and taken from the premises of the dealer.

4. To sandwiches sold ready for immediate consumption on or off the seller's premises.

5. When the food products are sold ready for immediate consumption within a place, the entrance to which is subject to an admission charge.

6. When the food products are sold as hot prepared food products.

7. To soft drinks, which include, but are not limited to, any nonalcoholic beverage, any preparation or beverage commonly referred to as a "soft drink," or any noncarbonated drink made from milk derivatives or tea, when sold in cans or similar containers.

8. To ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, popsicles, frozen fruit bars, or other novelty items, whether or not sold separately.

9. To food prepared, whether on or off the premises, and sold for immediate consumption. This does not apply to food prepared off the premises and sold in the original sealed container, or the slicing of products into smaller portions.

10. When the food products are sold through a vending machine, pushcart, motor vehicle, or any other form of vehicle.

11. To candy and any similar product regarded as candy or confection, based on its normal use, as indicated on the label or advertising thereof.

12. To bakery products sold by bakeries, pastry shops, or like establishments that have eating facilities, except when sold for consumption off the seller's premises.

13. When food products are served, prepared, or sold in or by restaurants, lunch counters, cafeterias, hotels, taverns, or other like places of business.

(d) As used in this subsection (1), the term:

1. "For consumption off the seller's premises" means that the food or drink is intended by the customer to be consumed at a place away from the dealer's premises.

2. "For consumption on the seller's premises" means that the food or drink sold may be immediately consumed on the premises where the dealer conducts his or her business. In determining whether an item of food is sold for immediate consumption, there shall be considered the customary consumption practices prevailing at the selling facility.

3. "Premises" shall be construed broadly, and means, but is not limited to, the lobby, aisle, or auditorium of a theater; the seating, aisle, or parking area of an arena, rink, or stadium; or the parking area of a drive-in or outdoor theater. The premises of a caterer with respect to catered meals or beverages shall be the place where such meals or beverages are served.

4. "Hot prepared food products" means those products, items, or components which have been prepared for sale in a heated condition and which are sold at any temperature that is higher than the air temperature of the room or place where they are sold. "Hot prepared food products," for the purposes of this subsection, includes a combination of hot and cold food items or components where a single price has been established for the combination and the food products are sold in such combination, such as a hot meal, a hot specialty dish or serving, or a hot sandwich or hot pizza, including cold components or side items.

(e) 1. Food or drinks not exempt under paragraphs (a), (b), (c), and (d) shall be exempt, notwithstanding those paragraphs, when-purchased with food coupons or Special Supplemental Food Program for Women, Infants, and Children vouchers issued under authority of federal law.

2. This paragraph (e) is effective only while federal law prohibits a state's participation in the federal food coupon program or Special Supplemental Food Program for Women, Infants, and Children if there is an official determination that state or local sales taxes are collected within that state on purchases of food or drinks with such coupons.

3. This paragraph (e) shall not apply to any food or drinks on which federal law shall permit sales taxes without penalty, such as termination of the state's participation.

(2) *Exemptions medical.*

(a) There shall be exempt from the sales surtax imposed by this article any medical products and supplies or medicine dispensed according to an individual prescription or prescriptions written by a prescriber authorized by law to prescribe medicinal drugs; hypodermic needles; hypodermic syringes; chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury; and common household remedies recommended and generally sold for internal and external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings, but not including cosmetics or toilet articles, notwithstanding the presence of medicinal ingredients therein, according to a list prescribed and approved by the Department of Health, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue. There shall also be exempt from the sales surtax imposed by this article artificial eyes and limbs; orthopedic shoes; prescription eyeglasses and items incidental thereto or which become a part thereof; dentures; hearing aids; crutches; prosthetic and orthopedic appliances; and funerals. In addition, any items intended for one-time use which transfer essential optical characteristics to contact lenses shall be exempt from the sales surtax imposed by this article, however, this exemption shall apply only after $100,000 of the sales surtax imposed by this article on such items has been paid in any calendar year by a taxpayer who claims the exemption in such year. Funeral directors shall pay tax on all tangible personal property used by them in their business.

(b) For the purposes of this subsection (2):

1. "Prosthetic and orthopedic appliances" means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body, to alleviate the malfunction of any part of the body, or to assist any disabled person in leading a normal life by facilitating such person's mobility. Such apparatus, instrument, device, or equipment shall be exempted according to an individual prescription or prescriptions written by a physician licensed under chapter 458, chapter 459, chapter 460, chapter 461, or chapter 466, Florida Statutes, or according to a list prescribed and approved by the Department of Health, which list shall be certified to the Department of Revenue from time to time and included in the rules promulgated by the Department of Revenue.

2. "Cosmetics" means articles intended to be rubbed, poured, sprinkled, or sprayed on, introduced into, or otherwise applied to the human body for cleaning, beautifying, promoting attractiveness, or altering the appearance and also means articles intended for use as a compound of any such articles, including, but not limited to, cold creams, suntan lotions, makeup, and body lotions.

3. "Toilet articles" means any article advertised or held out for sale for grooming purposes and those articles that are customarily used for grooming purposes, regardless of the name by which they may be known, including, but not limited to, soap, toothpaste, hair spray, shaving products, colognes, perfumes, shampoo, deodorant, and mouthwash.

4. "Prescription" includes any order for drugs or medicinal supplies written or transmitted by any means of communication by a duly licensed practitioner authorized by the laws of the state to prescribe such drugs or medicinal supplies and intended to be dispensed by a pharmacist. The term also includes an orally transmitted order by the lawfully designated agent of such practitioner. The term also includes an order written or transmitted by a practitioner licensed to practice in a jurisdiction other than this state, but only if the pharmacist called upon to dispense such order determines, in the exercise of his or her professional judgment, that the order is valid and necessary for the treatment of a chronic or recurrent illness. The term also includes a pharmacist's order for a product selected from the formulary created pursuant to Sec. 465.186 Fla. Stats. A prescription may be retained in written form, or the pharmacist may cause it to be recorded in a data processing system, provided that such order can be produced in printed form upon lawful request.

(c) Chlorine shall not be exempt from the tax imposed by this article when used for the treatment of water in swimming pools.

(d) Lithotripters are exempt.

(e) Human organs are exempt.

(f) Sales of drugs to or by physicians, dentists, veterinarians, and hospitals in connection with medical treatment are exempt.

(g) Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity which are temporarily or permanently incorporated into a patient or client by a practitioner of the healing arts licensed in the state are exempt.

(h) The purchase by a veterinarian of commonly recognized substances possessing curative or remedial properties which are ordered and dispensed as treatment for a diagnosed health disorder by or on the prescription of a duly licensed veterinarian, and which are applied to or consumed by animals for alleviation of pain or the cure or prevention of sickness, disease, or suffering are exempt. Also exempt are the purchase by a veterinarian of antiseptics, absorbent cotton, gauze for bandages, lotions, vitamins, and worm remedies.

(i) X-ray opaques, also known as opaque drugs and radiopaque, such as the various opaque dyes and barium sulphate, when used in connection with medical X rays for treatment of bodies of humans and animals, are exempt.

(j) Parts, special attachments, special lettering, and other like items that are added to or attached to tangible personal property so that a handicapped person can use them are exempt when such items are purchased by a person pursuant to an individual prescription.

(k) This subsection (2) shall be strictly construed and enforced.

(Ord. No. 02-116, § 1, 7-9-02)

Sec. 29-123. Administration, collection and enforcement.

The Florida Department of Revenue shall administer, collect and enforce the surtax levied hereunder pursuant to the procedures specified in Sec. 212.054(4) Fla. Stats. (2001) as the same may be amended or renumbered from time to time.

(Ord. No. 02-116, § 1, 7-9-02)

Sec. 29-124. Special fund created; uses of surtax proceeds; and role of Citizens' Independent Transportation Trust.

The surtax proceeds collected by the State and distributed hereunder shall be deposited in a special fund set aside from other County funds in the custody of the Finance Director of the County. Moneys in the special fund shall be expended for the transportation and transit projects (including operation and maintenance thereof) set forth in Exhibit 1 to this article (including those projects referenced in the ballot question presented to the electors to approve this levy) and the adopted Five Year Implementation Plan, subject to any amendments thereto made in accordance with the MPO process or made in accordance with the procedures specified in subsection (d) of this Section.

Expenditure of surtax proceeds shall be subject to the following limitations:

(a) Surtax proceeds shall be applied to expand the Golden Passport Program to all persons (regardless of income level who are over the age of 65 or are drawing Social Security benefits, and to provide fare-free public transportation service on Metromover, including extensions.

(b) Surtax proceeds may only be expended for the transportation and transit purposes specified in Section 212.055(1)(d)1—4 Fla. Stats. (2010).

(c) The County shall not expend more than five percent of the County's share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax.

(d) The Trust shall in consultation with the Mayor recommend to the County Commission a Five Year Implementation Plan. The Five Year Implementation Plan shall include a detailed scope of work, schedule and budget, consistent with the federal requirements for the MPO TIP and Long Range Plan, for each project included in Exhibit 1 of the People's Transportation Plan, as amended, anticipated to be implemented in whole or in part during the five year period. The Five Year Implementation Plan shall be approved by the County Commission in accordance with the procedures established in paragraph (f) of this section. The initial Five Year Implementation Plan shall be approved no later than January 1, 2011. The Five Year Implementation Plan shall be updated annually no later than thirty days from the commencement of Miami-Dade County's fiscal year. The Trust shall review and monitor projects included in the Five Year Implementation Plan and provide to the County Commission and post online an annual report no later than December 31 of each year. The annual report shall detail the progress on each project included in the Five Year Work Plan.

(e) The County Commission shall not delete or materially change any County project contained in the list attached as Exhibit 1 to this article nor add any project to the list or delete, materially change or add any project to the Five Year Implementation Plan except in accordance with the procedures set forth in this subsection (e). The Five Year Implementation Plan and any proposed deletion, material change or addition of a County project shall be initially reviewed by the Citizens' Independent Transportation Trust ("Trust"), which shall forward a recommendation thereon to the County Commission. The County Commission may either accept or reject the Trust's recommendation. If the County Commission rejects the recommendation, the matter shall be referred back to the Trust for its reconsideration and issuance of a reconsidered recommendation to the County Commission. The County Commission may approve, change or reject the Trust's reconsidered recommendation. A two-thirds vote of the Commission membership shall be required to take action other than as contained in the reconsidered recommendation of the Trust. The foregoing notwithstanding, the list of County projects contained in Exhibit 1 and the Five Year Implementation Plan may be changed as a result of the MPO process as mandated by federal and state law.

(f) No surtax proceeds may be used to pay the costs of a contract unless the Trust has submitted a recommendation to the County Commission regarding said contract award. The County Commission, if in agreement with the Trust's recommendation, may award a contract by majority vote. The County Commission may modify or reject the recommendation of the Trust by a two-thirds (2/3) vote of the Commission's membership. If the Trust has failed to forward a recommendation to the County Commission within 45 days of the County Mayor or his designee filing his award recommendation with the Clerk of the Board, the County Commission may take action on the contract award recommendation without any Trust recommendation. Notwithstanding any other provision to the contrary, a committee of the Commission may consider a contract award recommendation prior to receipt of a recommendation of the Trust. The Trust shall, in consultation with the County Mayor or his designee, schedule Trust meetings monthly so as to ensure that a Trust recommendation is provided to the Commission with the Commission's agenda package.

(g) On a quarterly basis, the Executive Director of the CITT shall submit a written report to the Commission, the Mayor and the Manager of all expenditures made pursuant to [Section 29-124](../level3/PTIIICOOR_CH29TA_ARTXVIONHAONPECHCOTRSYSASUAUSE212.0551FLST2001.docx#PTIIICOOR_CH29TA_ARTXVIONHAONPECHCOTRSYSASUAUSE212.0551FLST2001_S29-124SPFUCRUSSUPRROCIINTRTR) herein.

(h) Twenty percent of surtax proceeds shall be distributed annually to those cities existing as of November 5, 2002 that meet the following conditions:

(i) That continue to provide the same level of general fund support for transportation that is in their FY 2001-2002 budget in subsequent Fiscal Years. Any surtax proceeds received shall be applied to supplement, not replace a city's general fund support for transportation;

(ii) That apply 20 percent of any surtax proceeds received to transit uses in the nature of circulator buses, bus shelters, bus pullout bays, on-demand transportation services as defined in Section 212.055(1)(e), Florida Statutes (2010), or other transit-related infrastructure. The use of surtax proceeds for on-demand transportation services shall be limited to providing transportation to Miami-Dade County residents whose household income do not exceed the standard threshold applied to determine eligibility for the low-income, senior citizen's additional homestead exemption outlined in Section 196.075, Florida Statutes (2010), as amended from time to time and meet at least one of the following two criteria: (1) are aged 65 years or older or (2) have a disability, as defined in the Americans with Disabilities Act of 1990 (ADA). Notwithstanding any provision to the contrary, on-demand transportation services as defined in Section 212.055(1)(e), Florida Statutes (2010), and used herein, shall require 24-hour pre-arranged service by recipients. No City may utilize surtax proceeds to provide on-demand transportation services, as defined herein, for individuals receiving County sponsored Special Transportation Services. Any city that cannot apply the 20 percent portion of surtax proceeds it receives as provided in this paragraph, may contract with the County for the County to apply such proceeds on a County project that enhances traffic mobility within that city and immediately adjacent areas. If the city cannot expend such proceeds in accordance with this paragraph and does not contract with the County as described in this paragraph, then such proceeds shall carry over and be added to the overall portion of surtax proceeds to be distributed to the cities in the ensuing year and shall be utilized solely for the transit uses enumerated in this subsection (ii); and

(iii) Surtax proceeds distributed amongst the existing cities shall be distributed on a pro rata basis based on the ratio such city's population bears to the total population in all such cities (as adjusted annually in accordance with the Estimates of Population prepared by the Bureau of Economic and Business Research of the University of Florida) annually to those cities that continue to meet the foregoing conditions. For purposes of the foregoing, whenever an annexation occurs in an existing city, the number of persons residing in such annexed area at the time it is annexed shall be excluded from all calculations. Increases in population in areas annexed over and above the population in such area at the time of annexation which occur after annexation shall be included in subsequent years' calculations.

(iv) That do not expend more than 5% of its municipal share of surtax proceeds on administrative costs, exclusive of project management and oversight for projects funded by the surtax. Administrative costs shall be defined as overhead expenses which are not readily attributable to any one particular project funded in whole or in part by transit surtax funds.

(i) Newly incorporated municipalities shall have the right to negotiate with the County for a pro rata share of the sales surtax, taking into consideration the neighborhood and municipal projects identified in Exhibit 1, as amended, within the boundaries of the new municipalities. The preceding sentence shall not affect the twenty (20) percent share provided herein for municipalities existing on November 5, 2002.

(Ord. No. 02-116, § 1, 7-9-02; Ord. No. 06-138, § 1, 9-26-06; Ord. No. 07-56, § 1, 4-24-07; Ord. No. 10-53, § 2, 9-21-10; Ord. No. 11-13, § 2, 3-15-11)

### ARTICLE XVII. ADDITIONAL REDUCTION IN ASSESSED VALUE FOR QUALIFYING LIVING QUARTERS OF PARENTS OR GRANDPARENTS OF OWNERS OF PROPERTY RECEIVING HOMESTEAD EXEMPTION [[10]](#BK_DDCF15F25F0CBFA19812F7511A7986AE)

[Sec. 29-125. [Reduction in accordance with Florida Constitution and Statutes.]](#BK_7EAF6D31CCC7532F98A038F4C1B688CA)

[Sec. 29-126. [Applicable only to construction or reconstruction after January 7, 2003.]](#BK_B23F7AFC67E759A12C50401BC31D548E)

[Sec. 29-127. [Application.]](#BK_598DC27591C5F648635F9DD67E7EF282)

[Sec. 29-128. [Failure to file.]](#BK_9BEFE7C359A722609607F8D4DE846E28)

[Sec. 29-129. [Application of assessment reduction.]](#BK_3CFC5505D079B03D345AEDB003011207)

[Sec. 29-130. [Approval by property appraiser.]](#BK_A2744557A30F932DF5C774039B30A5C3)

[Sec. 29-131. [Revocation; penalty.]](#BK_D182BAE93B46CB31FB12EB0F69CA6640)

[Sec. 29-132. [Just value of improvements added back to assessed value of property when property owner no longer qualifies for reduction.]](#BK_E9261FC5C75B6E85DBF3EA0272F2C0F5)

[Sec. 29-133. [Availability.]](#BK_01BD91E29DBECC50ABC48D8480EBF206)

[Sec. 29-134. [Filing by clerk of board.]](#BK_2CB11332577C40373A297C3AF9A1A3D2)

Sec. 29-125. [Reduction in accordance with Florida Constitution and Statutes.]

In accordance with Section 4(e), Article VII of the Florida Constitution and Section 193.703 of the Florida Statutes, the assessed value of homestead property may be annually reduced in accordance with the provisions of this ordinance and applicable Florida Statutes, if the property has increased in value resulting from the construction or reconstruction of the property for the purpose of providing living quarters for one or more natural or adoptive parents or grandparents of the owner of the property or of the owner's spouse and if at least one of the parents or grandparents for whom the living quarters are provided resides thereon and is at least 62 years of age.

(Ord. No. 04-25, § 1, 2-3-04)

Sec. 29-126. [Applicable only to construction or reconstruction after January 7, 2003.]

The reduction in assessed value provided by this ordinance shall only apply to construction or reconstruction to an existing homestead that occurred after January 7, 2003, and is completed prior to January 1 of the year for which the reduction in assessed value is sought. The reduction in assessed value shall only apply for taxable years during which at least one such parent or grandparent maintains his or her primary place of residence in such living quarters within the homestead property of the owner. As used herein, the term "primary place of residence" shall have the same meaning as "permanent residency" for establishing homestead exemption pursuant to Section 196.031, Florida Statutes. The property appraiser may rely upon the factors listed in Section 196.015, Florida Statutes, in determining whether the property is the primary place of residence for the applicant's parent or grandparent.

(Ord. No. 04-25, § 2, 2-3-04)

Sec. 29-127. [Application.]

Every person claiming the additional reduction in assessed value available pursuant to this Ordinance must file an application therefore with the Miami-Dade County Property Appraiser on or before March 1 of each year for which such reduction in assessment is claimed. Such application shall include all information and sworn affidavits necessary for the property appraiser to determine entitlement to the requested reduction and shall be in the manner and form prescribed by the Miami-Dade County Property Appraiser and/or the Florida Department of Revenue. In order to receive the requested reduction in assessment, applicants must annually and timely file with the Property Appraiser all applications and supporting documentation.

(Ord. No. 04-25, § 3, 2-3-04)

Sec. 29-128. [Failure to file.]

Failure to file the application and required supporting documentation by March 1st in any given year shall constitute a waiver of the reduction in assessment for that year.

(Ord. No. 04-25, § 4, 2-3-04)

Sec. 29-129. [Application of assessment reduction.]

The assessment reduction herein provided shall only apply under the following circumstances:

(a) A completed application has been timely filed with the property appraiser.

(b) All required supporting information has been filed with the property appraiser.

(c) The construction or reconstruction was substantially complete in the year prior to the January 1 in which the qualifying parent(s) or grandparent(s) first occupies the constructed or reconstructed living quarters.

(d) At least one qualifying parent or grandparent maintains his or her primary place of residence in the constructed or reconstructed living quarters during the taxable year for which the reduction is claimed.

(e) The construction or reconstruction is consistent with local land development regulations and the Florida Building Code, as complemented and supplemented by [Chapter 8](../level2/PTIIICOOR_CH8BUCO.docx#PTIIICOOR_CH8BUCO) of the Miami-Dade County Code.

(f) The assessment reduction shall be applied to the assessed value of the homestead property as calculated pursuant to Article VII, Section 4(c), Florida Constitution.

(Ord. No. 04-25, § 5, 2-3-04)

Sec. 29-130. [Approval by property appraiser.]

If the Property Appraiser has received a timely filed application with all supporting documentation and is satisfied that the property is entitled to a reduction in assessment under this ordinance and Section 193.703 and other applicable Florida Statutes, the property appraiser shall approve the application, and, to the extent herein authorized, the value of such residential improvements used as qualifying living quarters shall be excluded from the value of the property for purposes of ad valorem taxation. The value excluded shall not exceed the lesser of:

(a) the increase in assessed value resulting from construction or reconstruction of the property for its use as living quarters; or

(b) twenty per cent of the total assessed value of the property as improved.

(Ord. No. 04-25, § 6, 2-3-04)

Sec. 29-131. [Revocation; penalty.]

If the owner of homestead property for which such a reduction in assessed value has been granted provided any false statement or information in the application or supporting documentation, the reduction shall be revoked, the owner shall be subject to a civil penalty of not more than $1,000, and the owner and/or the owner's family shall be disqualified from receiving any reduction in assessed value pursuant to the provisions of this ordinance for a period of five (5) years.

(Ord. No. 04-25, § 7, 2-3-04)

Sec. 29-132. [Just value of improvements added back to assessed value of property when property owner no longer qualifies for reduction.]

As provided in Section 193.703(6) when the property owner no longer qualifies for the reduction in assessed value for living quarters of parents or grandparents, the previously excluded just value of such improvements as of the first January 1 after the improvements were substantially completed shall be added back to the assessed value of the property.

(Ord. No. 04-25, § 8, 2-3-04)

Sec. 29-133. [Availability.]

The reduction in assessment herein authorized shall be available commencing with the year 2004 tax roll, and the Property Appraiser may begin accepting applications and supporting documentation for the year 2004 tax roll as soon as the appropriate forms are available from the Department of Revenue.

(Ord. No. 04-25, § 9, 2-3-04)

Sec. 29-134. [Filing by clerk of board.]

The Clerk of this Board shall file a copy of this ordinance in the appropriate books and records, and within 30 days of the adoption of this Ordinance, but prior to February 1, 2004, he/she shall deliver a copy thereof to the Miami-Dade County Property Appraiser.

(Ord. No. 04-25, § 10, 2-3-04)

FOOTNOTE(S):

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**Editor's note—** Ord. No. 04-25, §§ 1—10, adopted Feb. 3, 2004, did not specifically amend the Code. Hence, its inclusion herein as article XVII, sections 29-125—29-134, was at the discretion of the editor. [(Back)](#BK_8AE4530EBF694318FDF17A64BB428067)