

Exhibit 1
RESOLUTION NO. 2017-

A RESOLUTION OF THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA OPPOSING THE ELIMINATION OF THE DEDUCTIBILITY OF STATE AND LOCAL TAXES (SALT) FOR FEDERAL INCOME TAX PURPOSES; PROVIDING FOR DISTRIBUTION OF THIS RESOLUTION TO THE BOARD OF COUNTY COMMISSIONERS FOR BROWARD COUNTY AND THE BROWARD COUNTY CHARTER REVIEW COMMISSION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Congress is giving serious consideration to eliminating the federal income tax deduction for state and local taxes; and

WHEREAS, this deduction, which has been in place for more than 100 years, is heavily utilized by residents of our community and our State; and

WHEREAS, the state and local tax deduction is a fundamental principle of federalism and without it our residents would be faced with double taxation as they would be forced to pay federal income taxes on the taxes they pay to state and local governments; and

WHEREAS, the Government Finance Officers Association has reported that elimination of the SALT deduction would adversely affect almost 30% of taxpayers, including individuals in every state and in all income brackets; and

WHEREAS, this federal cost shift onto local governments would place extreme pressure on municipal budgets, including diminished revenue for essential local government investments, including public safety and public infrastructure; and

WHEREAS, increased federal taxation and reduced municipal services will harm our local housing market, decrease home values and erode our local tax base; and

WHEREAS, the Mayor and City Commission find it to be in the best interests of the citizens and residents of the City of Hallandale Beach to oppose elimination of the state and local tax deduction.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA:

Section 1. Recitals Adopted. The foregoing "WHEREAS" clauses are ratified and confirmed to be true and correct and are made a part of this Resolution.

Section 2: That the Mayor and City Commission of the City of Hallandale Beach hereby oppose elimination of the state and local tax deduction.

Section 3: That the Clerk is hereby directed to send a copy of this Resolution to the all relevant parties.

Section 4. This Resolution shall become effective immediately upon its adoption.

APPROVED AND ADOPTED this _____ day of _____, 2017.

JOY F. COOPER
MAYOR

SPONSORED BY: MAYOR JOY COOPER

ATTEST:

MARIO BATAILLE, CMC
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY AND
FORM

JENNIFER MERINO
CITY ATTORNEY