



Hallandale Beach
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400 South Federal Hwy
Hallandale Beach, FL 33009

City of Hallandale Beach City Commission Agenda Cover Memo

Meeting Date:	Item Type:		1 st Reading	2 nd Reading
6/7/2023	<input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance <input type="checkbox"/> Other	Ordinance Reading	4/19/2023	6/7/2023
File No.:		Public Hearing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
23-084		Advertising Required	<input type="checkbox"/>	<input checked="" type="checkbox"/>
		Quasi-Judicial:	<input type="checkbox"/>	<input type="checkbox"/>
Fiscal Impact (\$):	Account Balance (\$):	Funding Source:	Project Number:	
\$25,486	N/A	N/A	N/A	
Contract/P.O. Required	RFP/RFQ/Bid Number:	Sponsor Name:	Department:	
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	N/A	Vanessa Leroy, Director	Sustainable Development	
Strategic Plan Focus Areas:				
<input checked="" type="checkbox"/> Finance & Budget		<input type="checkbox"/> Organizational Capacity	<input type="checkbox"/> Infrastructure/Projects	
Implementation Timeline:				
Estimated Start Date: 10/1/2023 Estimated End Date: 9/30/2025				

SHORT TITLE:

AN ORDINANCE OF THE CITY OF HALLANDALE BEACH, FLORIDA, INCREASING ALL LOCAL BUSINESS TAX RECEIPT FEES BY FIVE PERCENT; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

STAFF SUMMARY:

Summary:

Staff seeks City Commission approval to increase all Local Business Tax Receipt (BTR) fees by the allowable 5%.

Background:

Senate Bill 364 was signed by the Governor on May 3, 1993. The legislation permitted a one-time increase in BTR revenues equal to ten percent (10%) of the previous year's "revenue base". Thereafter, rates may be increased five percent (5%) every two years, per Section 205.0535(4), Florida Statutes (Exhibit 2).

On June 7, 1994, the City adopted Ordinance 94-15, allowing to collect an additional ten percent (10%) of the base revenue for FY 1994-1995, and qualified the City to increase BTR fees by 5% every two years thereafter. The local business tax revenue was last increased by the City Commission on August 4, 2021.

Current Situation:

The local business tax fee schedule currently in effect was adopted by the City Commission on August 4, 2021, via Ordinance #2021-011, which included a 5% tax increase of the BTR fees for FY 2021-2022.

The proposed ordinance would increase all eligible BTR fees by the maximum allowed 5%, as shown in exhibit 1A.

Why Action is Necessary:

Pursuant to Chapter 205.0535 of the Florida Statutes, municipalities are permitted to increase, by ordinance, the rates of business taxes by up to 5 percent every other year. However, an increase must be enacted by at least a majority plus one vote of the governing body.

Cost Benefit:

The estimated increased revenue for the 5% proposed adjustment in all categories is \$25,486 for FY 2023-2024, based on the City's current BTR revenue. Below are the annual BTR fee revenues collected year-over-year by Fiscal Year:

Fiscal Year	Revenue
2018-2019	\$392,207
2019-2020	\$370,500
2020-2021	\$391,109
2021-2022	\$531,746
2022-2023	\$509,731 – Budgeted

If adopted, the 5% increase will generate an estimated total BTR revenue of \$535,217 for FY 2023-2024; after which, the City may not increase the BTR fees again until FY2025-2026.

PROPOSED ACTION:

Staff recommends the City Commission approve the proposed Ordinance on First Reading and schedule Second Reading for May 17, 2023.

ATTACHMENT(S):

Exhibit 1 - Proposed Ordinance
Exhibit 1A - Proposed Fees
Exhibit 2 - Florida Statute 205.0535

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Reviewed By: 
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DSD Assistant Director

Reviewed By: Vanessa Leroy
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Reviewed By: Sharon Ragoonan
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