



Miami-Dade County Hotel and Restaurant Taxes

Miami-Dade County collects a 6% (bed tax) on all transient rentals (less than 6 months) in all areas of the County except for Bal Harbour and Miami Beach. 3% of this tax is a Convention Development Tax, 1% of this tax is a Professional Sports Facility Tax, and the last 2% of this tax is a TOURIST DEVELOPMENT TAX. This TOURIST DEVELOPMENT TAX is distributed as follows: 60% goes to the Greater Miami Convention and Visitors Bureau, 20% goes to the County Department of Cultural Affairs, and the last 20% goes to the CITY OF MIAMI.

In addition to the bed tax, Miami Dade County collects a 2% TOURIST DEVELOPMENT TAX on the restaurant sale of food and beverages located in hotels and motels in all areas of the County except for Bal Harbour and Miami Beach. This TOURIST DEVELOPMENT TAX is distributed to the Greater Miami Convention and Visitors Bureau and to the Tourist Development Council. The funds are supposed to be used to promote tourism in all of Miami-Dade.

The Greater Miami Convention and Visitors Bureau Board has only one representative from South Miami-Dade, City of Homestead Councilwoman, Judy Waldman. There are no Tourism Industry Representatives from this area on this Board. The number of members of GMCVB from South Miami-Dade is very insignificant. The main recipients of GMCVB's marketing efforts are Miami the BEACHES. The type of activities and experiences available to tourists in South Miami-Dade are completely different from those this market.

South Miami-Dade has only one representative on the Tourist Development Council; this person does not live in Miami-Dade County and is not a member of the Tourism Industry. FS 125.0104(4)(e) requires members of the TDC to be electors of the county and be involved in the tourist industry.

Bed Taxes collected in the Cities of Florida City and Homestead alone during the last fiscal year amounted to \$1,045,055.36.

In additional \$8,000,101.08 in Bed Taxes were collected in unincorporated Miami-Dade County last year.

RECOMMENDATION TO EFFECTIVELY PROMOTE TOURISM IN
SOUTH MIAMI-DADE COUNTY:

Miami-Dade should restructure the distribution of its TOURIST DEVELOPMENT TAX to allow more local control of tourism marketing efforts for South Miami-Dade's unique market. It is recommended that Tropical Everglades Visitors Association be designated and funded as the organization to achieve this purpose.

Fiscal Year Oct 2004- Sept. 2005

	3%		3%		
	Convention Tax	Pct of Collections	Tourist Tax	Pct of Colle	
				Total Room Tax	
Miami	\$7,965,161.94	20.77%	\$7,965,161.94	36.53%	\$15,930,323.88
Miami Beach	\$16,538,330.44	43.13%	\$0.00	0.00%	\$16,538,330.44
Coral Gables	\$1,202,156.76	3.14%	\$1,202,156.76	5.51%	\$2,404,313.52
Hialeah	\$421,182.19	1.10%	\$421,182.19	1.93%	\$842,364.37
Miami Springs	\$1,029,734.15	2.69%	\$1,029,734.15	4.72%	\$2,059,468.30
North Miami	\$63,593.00	0.17%	\$63,593.00	0.29%	\$127,185.99
North Miami Beach	\$16,444.53	0.04%	\$16,444.53	0.08%	\$32,889.06
Opa Locka	\$0.00	0.00%	\$0.00	0.00%	\$0.00
South Miami	\$58,694.07	0.15%	\$58,694.07	0.27%	\$117,388.13
Homestead	\$149,356.21	0.39%	\$149,356.21	0.68%	\$298,712.42
Miami Shores	\$20,526.46	0.05%	\$20,526.46	0.09%	\$41,052.91
Bay Harbour Islands	\$27,480.03	0.07%	\$27,480.03	0.13%	\$54,960.05
West Miami	\$4,407.76	0.01%	\$4,407.76	0.02%	\$8,815.51
Florida City	\$373,171.47	0.97%	\$373,171.47	1.71%	\$746,342.93
Pine Crest	\$1,609.12	0.00%	\$1,609.12	0.01%	\$3,218.24
Medley	\$2,240.31	0.01%	\$2,240.31	0.01%	\$4,480.62
North Bay Village	\$44,779.50	0.12%	\$44,779.50	0.21%	\$89,558.99
Key Biscayne	\$1,510,786.04	3.94%	\$1,510,786.04	6.93%	\$3,021,572.07
SweetWater	\$0.00	0.00%	\$0.00	0.00%	\$0.00
Virginia Gardens	\$0.00	0.00%	\$0.00	0.00%	\$0.00
Hialeah Gardens	\$103,387.08	0.27%	\$103,387.08	0.47%	\$206,774.16
Adventura	\$1,253,410.86	3.27%	\$1,253,410.86	5.75%	\$2,506,821.71
UnIncorporated Miami-Dade County	\$4,000,050.54	10.43%	\$4,000,050.54	18.35%	\$8,000,101.08
Sunny Isles Beach	\$1,354,798.54	3.53%	\$1,354,798.54	6.21%	\$2,709,597.08
Miami Lakes	\$448,389.54	1.17%	\$448,389.54	2.06%	\$896,779.08
Palmetto Bay	\$60,048.01	0.16%	\$60,048.01	0.28%	\$120,096.02
Miami Gardens	\$95,327.67	0.25%	\$95,327.67	0.44%	\$190,655.34
Doral	\$1,597,177.45	4.17%	\$1,597,177.45	7.33%	\$3,194,354.89
Totals	\$38,342,243.62	100.00%	\$21,803,913.18	100.00%	\$60,146,156.79

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Hotel and Restaurant Taxes - What You Pay

Tourist and Convention Development Taxes fall within three (3) main categories:

1. Tourist and Convention Development Taxes on Transient Rentals (bed taxes)

In total, there is a six percent (6%) tax collected on the rental amount from any person who rents, leases or lets for consideration any living quarter accommodations in a hotel, apartment hotel, motel, resort motel, apartment motel, rooming house, mobile home park, recreational vehicle park, single family dwelling, beach house, cottage, condominium, or any other sleeping accommodations rented for a period of six (6) months or less. If the rental is for more than six (6) months, a bonafide written lease must be provided in order to be exempt.

The 6% tax is made up of the following 3 taxes:

- 1) Three percent (3%) **Convention Development Tax** (CDT) collected throughout Miami-Dade County, with the exception of the cities of Surfside and Bal Harbour. Two-thirds (2/3) of the CDT receipts are distributed to Miami-Dade County, and one-third (1/3) is used to fund the Miami Arena (excess one-third (1/3) receipts go back to Miami-Dade County).
- 2) Two percent (2%) **Tourist Development Tax** (TDT) collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach. Sixty percent (60%) of the TDT is distributed to the Greater Miami Convention and Visitors Bureau, twenty percent (20%) to the Miami-Dade County Department of Cultural Affairs, and twenty percent (20%) to the City of Miami.
- 3) One percent (1%) **Professional Sports Facilities Franchise Tax** collected throughout Miami-Dade County, with the exception of the cities of Surfside, Bal Harbour and Miami Beach. This one percent (1%) tax is used only for debt service payments on county debt for professional sports facilities.

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Bed Tax Summary Chart			
	3% Convention Development Tax	2% Tourist Development Tax	1% Sports Franchise Tax
Year Imposed	1983	1978	1990
Permissible Use per Florida Statutes (F.S.)	F.S. 212.0305 (4)(b)	F.S. 125.0104	F.S. 125.0104 (3)(l)
Geographic	Miami-Dade County,	Miami-Dade County, except Surfside,	Miami-Dade County, except Surfside,

Area Collected	except Surfside & Bal Harbour	Bal Harbour and Miami Beach	Bal Harbour and Miami Beach
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2. Tourist Development Surtax (TDS) on Sales of Food and Beverages in Hotels/Motels

A two percent (2%) **Food and Beverage Tax** is collected on the sale of all food and beverages (alcoholic and non-alcoholic) by restaurants, coffee shops, snack bars, wet bars, night clubs, banquet halls, catering or room services, and any other food and beverage facilities in or on the property of a hotel or motel.

The TDS is collected throughout Miami-Dade County with the exceptions of facilities in the cities of Surfside, Bal Harbour or Miami Beach. TDS receipts are distributed to the Greater Miami Convention and Visitors Bureau.

3. Homeless and Domestic Violence Tax on Sale of Food and Beverages

A one percent (1%) **Homeless and Domestic Violence Tax** is collected on all food and beverage sales by establishments that are licensed by the State of Florida to sell alcoholic beverages for consumption on the premises, except for hotels and motels. Only businesses that make over \$400,000 in gross receipts annually are obligated to collect this tax.

The Homeless and Domestic Violence Tax is collected throughout Miami-Dade County with the exception of facilities in the cities of Miami Beach, Surfside and Bal Harbour. Eighty-five percent (85%) of the tax receipts goes to the Miami-Dade County Homeless Trust, and fifteen percent (15%) goes to Miami-Dade County for domestic violence centers.

Food & Beverage Tax Summary Chart		
	2% Tourist Development Surtax	1% Homeless and Spouse Abuse Tax
Year Imposed	1990	1993
Permissible Use per Florida Statutes (F.S.)	F.S. 212.0306	F.S. 212.0306
Geographic Area Collected	Miami-Dade County, except Surfside, Bal Harbour and Miami Beach	Miami-Dade County, except Surfside, Bal Harbour and Miami Beach

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Hotel and Restaurant Taxes - Where They Go

The revenue generated from these tourist and convention taxes are used to fund a wide range of tourist related facilities, promote tourism, help fund professional sports facilities, give cultural grants, and to fund care for the homeless and victims of domestic violence.

Convention Development Tax (CDT)

Revenues from the CDT are used to fund a wide range of tourist-related facilities, including the Miami Beach Convention Center, construction of the new Performing Arts Center and the new South Miami-Dade Cultural Center, the American Airlines Arena, the Miami Arena and the Crandon Tennis Center.

CDT funding is also used to help fund more than a dozen flagship and neighborhood cultural facilities such as the Miami Art Museum, Historical Association of Southern Florida, Museum of Science and Space Transit Planetarium, Lyric Theater, the Gusman Center for the Performing Arts, Colony Theater, Manuel Artime Performing Arts Center, Joseph Caleb Auditorium, Hialeah High School Auditorium, Actors' Playhouse - The Miracle Theatre, Florida Memorial College Matthew W. Gilbert Auditorium, Shores Performing Arts Theater and African Heritage Cultural Arts Center.

Tourist Development Tax (TDT)

This tax is used to provide funding for the operations and promotional efforts of the Greater Miami Convention and Visitors Bureau (60%, less an annual allocation for the Tourist Development Council Grant program), to help fund cultural grants administered by and the operations of the County's Department of Cultural Affairs (20%), and to fund tourist-related facilities in the City of Miami such as the Orange Bowl and James L Knight Center (20%).

[TOP](#)**Professional Sports Facilities Franchise Tax**

This tax is dedicated to pay debt service on county bonds issued to support professional sports franchise facilities such as the Miami-Homestead Motor Speedway, the Crandon International Tennis Center, Crandon Golf Course, Homestead Baseball Stadium, Country Club of Miami, the Orange Bowl, the Miami Arena, and land for the American Airlines Arena.

Tourist Development Surtax

This tax is distributed to the Greater Miami Convention and Visitors Bureau and to the Tourist Development Council and is used to directly promote tourism in Miami-Dade County.

Homeless and Domestic Violence Food and Beverage Tax

Eighty-five percent (85%) of this tax funds a continuum of care of homeless programs and services, such as emergency, transitional and permanent housing, as well as support services such as food assistance, employment, and healthcare. The tax also provides funding for domestic violence centers and programs (15%).

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2005-2006

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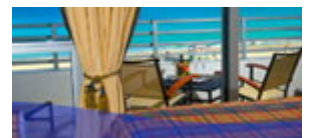
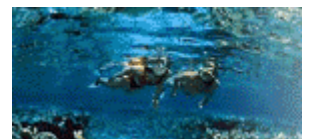
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(as of 6/10/04)