



**City of Coral Gables**  
**CITY COMMISSION MEETING**  
**July 7, 2009**

**ITEM TITLE:**

Resolution of the City Commission of Coral Gables amending Resolution 2008-201 (as amended), which established fees for various licenses, local business taxes, permits, services, and penalties by the City of Coral Gables, by increasing the local business tax rates, inspection fees, and recording fees; providing for the correction of certain scriveners errors and providing for an effective date.

**RECOMMENDATION OF THE CITY MANAGER:**

Approve.

**BRIEF HISTORY:**

The state legislation authorizes a municipality to increase local business tax rates by a maximum of 5% every two years as provided for under Chapter 205 of the Florida Statutes. The attached resolution increases each classification 5% effective July 7, 2009. The last adjustment was on June 5, 2007.

The amendment of Resolution 2008-201, effective July 7, 2009, is necessary to provide reasonable time for businesses to make payment before the expiration date of September 30, 2009. The amended local business tax rates will increase annual revenue approximately \$100,000, business tax processing fee will increase from \$5.00 to \$7.00 and will generate additional annual revenue of approximately \$45,000, business tax inspection regulatory fee will change from \$20.00 to \$25.00 and increase annual revenue by approximately \$3,000. These additional revenues are included in the 2009-2010 Annual Budget.

**LEGISLATIVE ACTION:**

Date	Resolution/Ordinance No.	Comments
07-12-05	Ordinance # 2005-15	Ordinance amended
10-10-06	Resolution 2006-187	Local Business Tax rates changed to resolution
06-05-07	Resolution 2006-187	Local Business Tax rates increased
11-18-08	Resolution 2008-201 (As Amended)	Local Business Tax rates increased

**ADVISORY BOARD/COMMITTEE RECOMMENDATION(S):**

Date	Board/Committee	Comments (if any)

**FINANCIAL INFORMATION: (If Applicable)**

No.	Amount	Account No.	Source of Funds
1.			
<b>Total:</b>	<b>APPROVED BY:</b>		

**APPROVED BY:**

Department Director	City Attorney (If Applicable)	City Manager

**ATTACHMENT(S):**

1. Business Tax Classification Comparison
2. Proposed Resolution