

CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2026-

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF CORAL GABLES, FLORIDA, SUPPORTING ENHANCED ENFORCEMENT OF FEDERAL SANCTIONS RELATED TO CUBA; SUPPORTING STATE LEGISLATION REQUIRING PROOF OF AUTHORIZATION FROM THE OFFICE OF FOREIGN ASSETS CONTROL FOR BUSINESSES SUBJECT TO FEDERAL SANCTIONS PROGRAMS; SUPPORTING THE MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS AND THE MIAMI-DADE COUNTY TAX COLLECTOR'S EFFORTS TO ADDRESS BUSINESSES ENGAGING IN UNLAWFUL COMMERCE WITH CUBA; SUPPORTING STATE EFFORTS IN SENATE BILL 1176 AND HOUSE BILL 1397; AND DIRECTING THAT THESE EFFORTS BE INCLUDED IN THE CITY'S 2026 LEGISLATIVE PRIORITIES.

WHEREAS, Miami-Dade County is home to the largest Cuban exile community in the United States and serves as a major gateway for Cuba-related financial, shipping, and export activities; and

WHEREAS, in recent history, the Cuban government has engaged in actions that raise serious national security and humanitarian concerns, including conduct associated with terrorism or support thereof; and

WHEREAS, upon taking office on January 20, 2025, President Donald J. Trump exercised executive authority to rescind prior executive actions easing sanctions on Cuba, restore a stricter enforcement posture, reaffirm Cuba's designation as a state sponsor of terrorism, and revive enhanced restrictions on engagement with regime-affiliated entities; and

WHEREAS, federal sanctions programs administered by the United States Department of the Treasury's Office of Foreign Assets Control ("OFAC") and the United States Department of Commerce's Bureau of Industry and Security ("BIS") regulate transactions, exports, and services involving Cuba; and

WHEREAS, gaps in oversight and the infrequency of audits may allow unauthorized or unlawful transactions to occur under general licenses, potentially benefiting entities affiliated with the Cuban government; and

WHEREAS, in October 2025, the Miami-Dade County Tax Collector initiated a formal enforcement process targeting businesses suspected of engaging in commerce with Cuba in violation of applicable law, resulting in the revocation of Local Business Tax Receipts pursuant to Section 205.0532, Florida Statutes, and Section A-175.1 of the Miami-Dade County Code; and

WHEREAS, the City of Coral Gables supports strong compliance with federal

sanctions programs and lawful business practices within its jurisdiction; and

WHEREAS, on January 6, 2026, Senator Ana Maria Rodriguez (R – Doral) filed Senate Bill 1176 for consideration during the 2026 Florida Legislative Session, and on January 9, 2026, Representative Alex Rizo (R – Hialeah) filed House Bill 1397 as its companion, which would require applicants for a local business tax receipt, or renewal thereof, who conduct transactions subject to federal sanctions programs, to provide proof of an active license or authorization from OFAC; and

WHEREAS, the City of Coral Gables desires to support coordinated enforcement efforts, enhanced compliance, and transparency regarding businesses operating within the City that may be subject to federal sanctions programs;

WHEREAS, to date the Miami-Dade County Tax Collector has revoked the Local Business Tax of multiple businesses throughout Miami-Dade County, in accordance with Section 205.0532, Florida Statutes and Section A-175.1 of the Miami-Dade County Code; and

WHEREAS, the City of Coral Gables wishes to support the Tax Collector's efforts to identify and address any businesses engaging in commerce with Cuba without proper authorization; and

WHEREAS, the City of Coral Gables directs City staff, in particular the City's Finance Department, to coordinate with the office of the Miami-Dade Tax Collector to ensure that any businesses identified by the Tax Collector to be operating without appropriate authorization in the City of Coral Gables are appropriately addressed with proper enforcement as necessary;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSION OF THE CITY OF CORAL GABLES:

SECTION 1. That the foregoing "Whereas" clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon the adoption hereof.

SECTION 2. That the City Commission hereby directs City staff to coordinate with the Miami-Dade County Tax Collector to address any businesses in Coral Gables engaging in illegal commerce with Cuba.

SECTION 3.

That the City of Coral Gables offers its support to the Miami-Dade County Board of County Commissioners and Miami-Dade County Tax Collector's Office in its ongoing enforcement efforts and encourages continued intergovernmental coordination to ensure compliance with federal and state law.

SECTION 4.

That the City Commission of the City of Coral Gables hereby expresses its support for **Senate Bill 1176, House Bill 1397**, and any similar legislation that enhances oversight, compliance, and enforcement of federal sanctions programs related to Cuba, and directs that these

efforts be included in the City's **2026 Legislative Priorities**.

SECTION 5. That this Resolution shall become effective immediately upon the date of its passage and adoption herein.

PASSED AND ADOPTED THIS _____ DAY OF JANUARY, 2026.

APPROVED:

VINCE LAGO
MAYOR

ATTEST:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

BILLY Y. URQUIA
CITY CLERK

CRISTINA M. SUÁREZ
CITY ATTORNEY