

RESOLUTION NO. 03-160

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, URGING CONGRESS TO PROVIDE ELECTRONIC COMMERCE EQUITY BY ADOPTING LEGISLATION THAT ASSURES OUT-OF-STATE VENDORS COLLECT AND REMIT STATE AND LOCAL SALES AND USE TAXES WHERE SUCH TAXES ARE DUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the use of the internet as a way to purchase goods and services is steadily increasing; and

WHEREAS, in October 1998, Congress passed the Internet Tax Freedom Act, imposing a three-year moratorium on new state and local taxes for on-line transactions and sales; and

WHEREAS, in 2001, the moratorium was extended until November, 2003 and there has yet to be any resolution to this issue; and

WHEREAS, S.150 by Senator George Allen, S.52 by Senator Ron Wyden and H.R. 49 by Representative Chris Cox would permanently extend the moratorium on new state and local taxes on online transactions and sales; and

WHEREAS, H.R. 1481 has been filed by Representative Zoe Lofgren, which would extend the moratorium through November 2008; and

WHEREAS, the Streamlined Sales Tax Project was created in 2000 to develop measures to design, test and implement a sales and use tax system that substantially simplifies the collection of sales and use taxes; and

WHEREAS, the Streamlined sales Tax Project Agreement will become effective when at least 10 states with 20 percent of the total population of all states imposing a state sales tax have enacted the conforming legislation and are found to be in compliance with the requirements of the Agreement; and

WHEREAS, The Streamlined Sales Tax Project does not propose any new tax, but attempts to create a simplified and uniform administrative mechanism for the collection of existing sales and use taxes; and

WHEREAS, approximately \$935 million go uncollected annually for the State of Florida and its local governments; and

WHEREAS, tax-collection software exists to facilitate the collection of the sales and use tax nationwide; and

WHEREAS, The Florida League of Cities urges members of the Florida Congressional Delegation to support legislation that resolves the state and use tax collection issues in a manner that is equitable to cities.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA, AS FOLLOWS:

Section 1. That the Town of Miami Lakes supports federal legislation that compels all retail merchants to collect and remit sales and use taxes for out-of-state purchases where such taxes are due.

Section 2. That the Town of Miami Lakes does hereby urge Congress to give applicable states and local jurisdictions the authority and flexibility to collection sales and use taxes for out of state purchases made within their jurisdiction.

Section 3. That the Town of Miami Lakes opposes any permanent extension of the current moratorium that prohibits state and local authorities to collect sales and use tax on remote sales.

Section 4. That a copy of this resolution shall be provided to the Florida Congressional Delegation, the National League of Cities, the U.S. Conference of Mayors, Florida Governor Jeb Bush and any other interested parties.

Section 5. This Resolution shall become effective upon adoption.

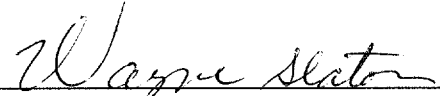
PASSED AND ADOPTED this 9th day of September 2003.

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Motion to adopt by Councilwoman Collins, second by Vice Mayor Alonso

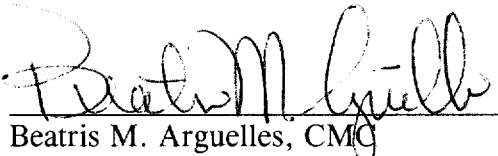
FINAL VOTE AT ADOPTION

Mayor Wayne Slaton	<u>Yes</u>
Vice Mayor Roberto Alonso	<u>Yes</u>
Councilmember Mary Collins	<u>Yes</u>
Councilmember Robert Meador	<u>Yes</u>
Councilmember Michael Pizzi	<u>Absent</u>
Councilmember Nancy Simon	<u>Yes</u>
Councilmember Peter Thomson	<u>Yes</u>




Wayne Slaton
MAYOR

ATTEST:



Beatris M. Arguelles, CMG
TOWN CLERK

Approved as to form and legality for the use
and benefit of the Town of Miami Lakes only:



Weiss, Serota, Helfman, Pastoriza, Guedes
Cole & Boniske, P.A.
TOWN ATTORNEY

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