

RESOLUTION NO. 26-2162

A RESOLUTION OF THE TOWN OF MIAMI LAKES MAYOR AND TOWN COUNCIL REGARDING BUSINESS TAX RECEIPTS AND COMPLIANCE WITH LAWS PROHIBITING BUSINESS WITH CUBA; DIRECTING THE TOWN MANAGER TO COORDINATE WITH THE MIAMI-DADE COUNTY TAX COLLECTOR; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE. (GARCIA, DIEGUEZ, MORERA, FERNANDEZ, CUADRA-GARCIA, HERZBERG AND SANCHEZ)

WHEREAS, the Town of Miami Lakes ("Town") issues Business Tax Receipts ("BTR") pursuant to Chapter 205, Florida Statutes, and applicable provisions of the Town's Code; and

WHEREAS, Section 205.0532, Florida Statutes, authorizes a local governing authority to revoke or refuse to renew a BTR if an individual, business, or entity is engaged in activities prohibited under state or federal law with Cuba; and

WHEREAS, Section 8A-175.1 of the Miami-Dade County Code requires the Tax Collector to revoke or refuse to renew the BTR of any individual, business, or entity doing business with Cuba in violation of federal law; and

WHEREAS, the Town seeks to ensure full compliance with all applicable federal, state, and local laws relating to business licensing, including sanctions laws and requirements governing trade and financial activities; and

WHEREAS, the Town Council finds that proper coordination between the Town Mayor, Town Manager and the Miami-Dade County Tax Collector is necessary to ensure consistent enforcement and application of all legal requirements associated with the issuance, renewal, suspension, or revocation of BTRs.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND THE TOWN
COUNCIL OF THE TOWN OF MIAMI LAKES, FLORIDA:**

Section 1. Recitals. The foregoing “WHEREAS” clauses are hereby ratified and confirmed as being true and correct and are hereby made a part of this Ordinance upon adoption hereof.

Section 2. Authorization and Direction to Town Mayor and Town Manager. The Town Mayor and Town Manager are hereby authorized and directed to work with and support the Miami-Dade County Tax Collector to ensure that all applicable federal, state, and local laws governing business tax receipts and related compliance requirements are properly followed and enforced.

Section 3. Monthly Reporting Requirement. The Town Manager is hereby directed to request from the Miami-Dade County Tax Collector a monthly report of verified individuals, businesses, or entities improperly engaged in business with Cuba. The Town Manager shall present such reports to the Town Mayor and Council at its regular meetings and shall recommend appropriate actions to be taken in accordance with applicable laws and regulations.

Section 4. Implementation. The Town Mayor is hereby authorized to take all necessary administrative actions to implement the provisions of this Resolution, including but not limited to: Establishing appropriate communication protocols with the Miami-Dade County Tax Collector; developing internal procedures for reviewing and acting upon information received from the Tax Collector; ensuring that Town staff responsible for business licensing and code enforcement are properly trained regarding the requirements of Section 205.0532, Florida Statutes, and Section 8A-175.1 of the Miami-Dade County Code; and providing periodic updates to the Town Mayor and Council regarding the implementation and effectiveness of this Resolution.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption.

The foregoing resolution was offered by Councilmember Garcia who moved its adoption. The motion was seconded by Vice Mayor Morera and upon being put to a vote, the vote was as follows:

Mayor Joshua Dieguez	Yes
Vice Mayor Bryan Morera	Yes
Councilmember Juan Carlos Fernandez	Yes
Councilmember Angelo Cuadra Garcia	Yes
Councilmember Ray Garcia	Yes
Councilmember Steven Herzberg	Yes
Councilmember Alex Sanchez	Yes

PASSED AND ADOPTED this 17th day of February 2026.



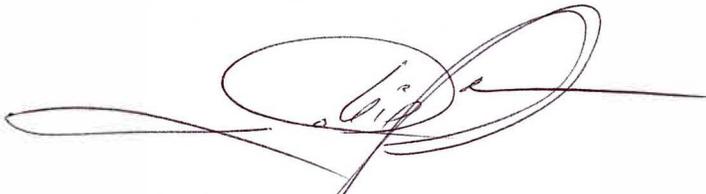
Joshua Dieguez
MAYOR

Attest:



Gina M. Inguanzo
TOWN CLERK

Approved as to form and legal sufficiency:



Lorenzo Cobiella
Gastesi, Lopez Mestre and Cobiella, PLLC
DEPUTY TOWN ATTORNEY