

**RESOLUTION NO. 26R-02-37**

**A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA, URGING THE FLORIDA LEGISLATURE TO REJECT HOUSE BILL 103, RELATING TO LOCAL BUSINESS TAXES, AS IT WOULD ELIMINATE A CRITICAL SOURCE OF MUNICIPAL REVENUE, UNDERMINE HOME RULE AUTHORITY, AND NEGATIVELY IMPACT THE CITY'S ABILITY TO PROVIDE ESSENTIAL SERVICES; DIRECTING THE CITY CLERK TO SEND A COPY OF THIS RESOLUTION TO APPROPRIATE PARTIES; PROVIDING FOR AN EFFECTIVE DATE. (REQUESTED BY COMMISSIONER MELISSA P. DUNN).**

WHEREAS, State Representative Botana introduced House Bill 103 (2026), relating to Local Business Taxes; and

WHEREAS, HB 103 proposes to repeal Chapter 205, Florida Statutes, thereby eliminating the authority of local governments to levy local business taxes, except for limited circumstances involving certain merchants measured by gross receipts; and

WHEREAS, the local business tax has historically served as a stable and important source of revenue for municipalities, including the City of Lauderhill, helping to fund essential governmental services and regulatory functions; and

WHEREAS, according to the Revenue Estimating Conference, HB 103 is projected to have a recurring negative fiscal impact of approximately \$2,693,774 for the year 2023, \$3,184,096 for the year 2024, \$2,758,827 for the year 2025, and a projected amount of \$3,492,711 for the year 2026 relating to loss to municipalities and counties; and

WHEREAS, the City of Lauderhill relies on revenues generated from Local Business Tax Receipts, which in recent fiscal years have exceeded \$1.7 million annually, and such revenues are used to support public safety, code compliance, permitting services, economic development initiatives, and general city operations; and

WHEREAS, the City of Lauderhill requires businesses operating within its municipal boundaries to obtain a Certificate of Use and pay the applicable local business tax in order to legally operate and ensure compliance with zoning, safety, and regulatory standards; and

WHEREAS, elimination of the local business tax authority without providing a replacement revenue source would significantly impair the City's ability to balance its budget without cutting essential services or shifting the financial burden to residents through higher property taxes or fees; and

WHEREAS, HB 103 undermines the principle of home rule by restricting the City's ability to generate revenue locally and tailor fiscal policy to the unique needs of its community; and

WHEREAS, cities are not profit-driven entities but exist to provide services that protect health, safety, and welfare, and removing locally controlled revenue tools jeopardizes the sustainability of those services; and

WHEREAS, the Florida League of Cities and Broward League of Cities have expressed strong concerns regarding proposals that eliminate local revenue authority without a guaranteed, stable, and permanent replacement funding source; and

WHEREAS, small and medium-sized municipalities, such as the City of Lauderhill, would be disproportionately harmed by HB 103, as local business taxes represent a more significant share of their operating revenues compared to larger jurisdictions with broader tax bases; and

WHEREAS, HB 103 would shift financial responsibility away from businesses and onto residents, creating inequity and increasing the likelihood of reduced municipal services or increased taxes; and

WHEREAS, the City Commission of the City of Lauderhill strongly opposes House Bill 103.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF LAUDERHILL, FLORIDA:

SECTION 1. That the above “Whereas” clauses are ratified and confirmed, and they are made a part of and incorporated into this Resolution by this reference.

SECTION 2. That the City of Lauderhill urges the Florida Legislature to reject (VOTE NO) House Bill 103, relating to Local Business Taxes.

SECTION 3. That the City Clerk is requested to send a copy of this Resolution to the Florida Legislature, the Office of Governor Ron DeSantis, the Broward League of Cities, the Florida League of Cities, the Broward County Board of County Commissioners, and the Broward Legislative Delegation.

SECTION 4. That this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
DENISE D. GRANT, MAYOR  
PRESIDING OFFICER

ATTEST:

\_\_\_\_\_  
ANDREA M. ANDERSON, MMC  
CITY CLERK

MOTION \_\_\_\_\_  
SECOND \_\_\_\_\_

Approved as to Form

R. CAMPBELL \_\_\_\_\_  
M. DUNN \_\_\_\_\_  
D. GRANT \_\_\_\_\_  
J. HODGSON \_\_\_\_\_  
S. MARTIN \_\_\_\_\_

\_\_\_\_\_  
Hans Ottinot  
City Attorney