



# City of Lauderhill

City Commission  
Chambers at City Hall  
5581 W. Oakland Park  
Blvd.  
Lauderhill, FL, 33313  
www.lauderhill-fl.gov

## File Details

**File Number: 26R-6554**

**File ID:** 26R-6554

**Type:** Resolution

**Status:** Agenda Ready

**Version:** 1

**Reference:**

**In Control:** City Commission  
Meeting

**File Created:** 02/02/2026

**File Name:** Resolution Urging Rejection of HB 103

**Final Action:**

**Title:** 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 DUNN).

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** RES 26R-02-37 in Opposition of HB 103-1-29-26,  
House Bill 103 local business tax receipts

**Enactment Number:**

**Contact:**

**Hearing Date:**

\* **Drafter:** phryan@laudershill-fl.gov

**Effective Date:**

## History of Legislative File

| Ver-<br>sion: | Acting Body: | Date: | Action: | Sent To: | Due Date: | Return<br>Date: | Result: |
|---------------|--------------|-------|---------|----------|-----------|-----------------|---------|
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### Text of Legislative File 26R-6554

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 DUNN).**

**Request Action:**

Request is to urge the Florida Legislature to reject House Bill 103 which eliminates the authority of local governments to levy local business taxes, except for limited circumstances involving certain merchants measured by gross receipts.

**Need Summary Explanation/ Background:**

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. If HB 103 passes, it is projected to have a recurring negative fiscal impact of approximately \$188.6 million annually on local governments statewide beginning in Fiscal Year 2026-2027, including an estimated \$155.9 million loss to municipalities and \$32.7 million loss to counties. 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, infrastructure maintenance, code compliance, permitting services, economic development initiatives, and general city operations. Eliminating 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. Moreover, 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.

**Cost Summary/ Fiscal Impact:**

\$0.00

**Attachments:**

1. Resolution
2. HB 103

**Budget Code Number(s):**

**Procurement Information: [check all that apply]**

- |                                             |                                              |                                           |
|---------------------------------------------|----------------------------------------------|-------------------------------------------|
| <input type="checkbox"/> RFP/Bid            | <input type="checkbox"/> Emergency Purchase  | <input type="checkbox"/> SBE              |
| <input type="checkbox"/> Proposal/Quote     | <input type="checkbox"/> State Grant Funds   | <input type="checkbox"/> Local Preference |
| <input type="checkbox"/> Piggyback Contract | <input type="checkbox"/> Federal Grant Funds |                                           |
| <input type="checkbox"/> Sole Source        | <input type="checkbox"/> Matching Required   |                                           |