

MIAMI BEACH

OFFICE OF THE CITY MANAGER

LTC No. 128-2013

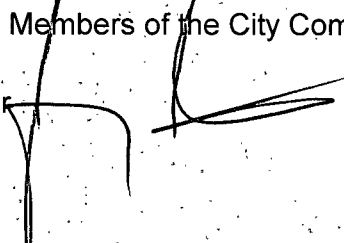
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CITY CLERK'S OFFICE

LETTER TO COMMISSION

TO: Mayor Matti Herrera Bower and Members of the City Commission

FROM: Jimmy L. Morales, City Manager 


DATE: April 16, 2013

SUBJECT: A RESOLUTION OF THE MIAMI BEACH HUMAN RIGHTS COMMITTEE URGING THE CITY COMMISSION TO AUTHORIZE THE ESTABLISHMENT PROPOSED BY THE MIAMI BEACH LGBT BUSINESS ENHANCEMENT COMMITTEE OF A DOMESTIC PARTNERSHIP TAX EQUALITY PROGRAM

The purpose of this Letter to Commission (LTC) is to transmit Resolution 2013-002, adopted by the Miami Beach Human Rights Committee (MBHRC) at its meeting of April 9, 2013.

Resolution 2013-002 urges the Mayor and City Commission to establish a Domestic Partnership Tax Equity Program, as proposed by the Miami Beach LGBT Business Enhancement Committee, offering full reimbursement of the extra tax to employees who elect to provide health insurance coverage to their domestic partner, different-sex or same sex, to erase the impact of the additional imputed income tax.

If you have any questions, please contact the City Clerk's Office at 305.673.7411.

REG/h 

Attachment: MBHRC Resolution 2013-002

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We are committed to providing excellent public service and safety to all who live, work and play in our vibrant, tropical, historic community

MBHRC RESOLUTION NO. 2013-002

A RESOLUTION OF THE MIAMI BEACH HUMAN RIGHTS COMMITTEE URGING THE CITY COMMISSION TO AUTHORIZE THE ESTABLISHMENT PROPOSED BY THE MIAMI BEACH LGBT BUSINESS ENHANCEMENT COMMITTEE OF A DOMESTIC PARTNERSHIP TAX EQUALITY PROGRAM.

WHEREAS, the City of Miami Beach provides health insurance coverage for its employees and contributes a portion of the insurance coverage cost for employees with families; and

WHEREAS, federal tax laws do not require employers to report their contribution, as taxable wages earned, to the employees in different-sex marriages with family coverage; and

WHEREAS, the City provides health benefits equally to different-sex and same-sex domestic partners in recognition of the City's commitment to equal treatment and benefits for all of its employees; and

WHEREAS, however, current federal tax laws renders health insurance coverage to any domestic partner as taxable wages, which means that City employees who enroll in health insurance plans, pay more federal taxes than their colleagues who are covering different-sex spouses; and


WHEREAS, the Miami Beach Human Rights Committee recommends that the City take the necessary steps to establish a Domestic Partnership Tax Equality Program, providing to employees who enroll their domestic partners under the City's Health Insurance Plans, a reimbursement in an amount equal to the additional imputed income tax as well as any additional tax to the employee on the reimbursement; and

WHEREAS, the Miami Beach Human Rights Committee has determined that it is in the best interest of the City and its employees to implement a Domestic Partnership Tax Equality Program and authorize the City Manager to take the necessary actions to effectuate the program accordingly.

NOW, THEREFORE BE IT RESOLVED BY MIAMI BEACH HUMAN RIGHTS COMMITTEE AS FOLLOWS:

The Miami Beach Human Rights Committee hereby urges the Miami Beach City Commission to establish a Domestic Partnership Tax Equality Program, offering full reimbursement of the extra tax to employees who elect to provide health insurance coverage to their domestic partner, different-sex or same sex, to erase the impact of the additional imputed income tax.

PASSED AND ADOPTED this 9 day of April, 2013



Alan B. Fishman, Esq. – Chair
Miami Beach Human Rights Committee

Offered by Miami Beach Human Rights Committee Member Monica Harvey, who moved its adoption. The motion was seconded by Miami Beach Human Rights Committee Member William Warren, Jr. and upon being put to a vote, the vote was as follows:

Walker C. Burttschell – Appeared Telephonically
Alan B. Fishman, Esq. - Yes
Monica Harvey - Yes
CJ Ortuno - Yes
Dr. Barry Ragone - Absent
Elizabeth Schwartz, Esq. - Appeared Telephonically
Rafael Trevino - Yes
Bradley Ugent - Yes
Rachel Umlas - Yes
William Warren, Jr. - Yes

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