



CITY OF DORAL COUNCIL MEETING MEMORANDUM MAYOR AND COUNCIL

ITEM TITLE:

A RESOLUTION OF THE MAYOR AND THE CITY COUNCIL OF THE CITY OF DORAL, FLORIDA, REGARDING BUSINESS TAX RECEIPTS AND COMPLIANCE WITH LAWS PROHIBITING BUSINESS WITH CUBA; DIRECTING THE CITY MANAGER TO COORDINATE WITH THE MIAMI-DADE COUNTY TAX COLLECTOR; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR INCORPORATION OF RECITALS; AND PROVIDING FOR AN EFFECTIVE DATE

BRIEF HISTORY:

The City of Doral is home to our Nation's largest population of Venezuelan residents. In January 2026, the United States captured Nicolas Maduro, the brutal dictator of Venezuela, a known narco-trafficker. Several countries in our hemisphere, like Cuba and Nicaragua suffer from similar repressive regimes that abuse human rights and commit crimes. These nations are sanctioned by the Federal Government, and are restricted from doing business with American companies. Despite strict OFAC regulations, there are many businesses that ignore the law and engage in business with these countries. Their actions, which are illegal, also serve to provide an economic benefit to these criminal governments. The City of Doral, has the authority to regulate businesses that engage in commerce within the City limits by providing business tax receipts.

In February 2026, the County's Tax Collector began an initiative of identifying which businesses where engaging in such commerce and cancelling their business tax receipt. The City desires to assist the Tax Collector in this endeavor and extend all available resources.

FISCAL IMPACT STATEMENT:

The proposed item has a fiscal impact on revenues and/or expenditures in the amount of:

- \$50,000.00 or less
- \$50,000.00 or more

RECOMMENDATION:

I respectfully recommend that the City Council adopt the proposed resolution to assist the Tax Collector in this endeavor.