



To: Pete Chircut, Treasurer for the City of Coral Gables

From: Stephanie M. Throckmorton, Assistant City Attorney for the City of Coral Gables

Approved: Miriam Soler Ramos, City Attorney for the City of Coral Gables *USR*

RE: Legal Opinion Regarding Local Business Tax for Shared Mobility Devices

Date: July 26, 2018

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The Finance Department requested an opinion regarding how the City should treat shared mobility device providers, like Skinny Labs (doing business as Spin), who receive authorization to deploy shared devices within the City when it comes to Local Business Taxes. Until the City Code is updated to comprehensively address companies like Spin and other shared mobility device programs like those for dockless bikes and electric scooters, the City should treat them as unclassified businesses under the City's fee ordinance. That is, for purposes of the two pilot programs the City has entered in to with Spin, or any subsequent agreements with companies providing similar shared mobility device programs, Spin should be treated as an unclassified business, and they should be charged \$189 for permitting the operation of one person in the City, and an additional \$51.00 for each additional partner or Spin employee operating within the City, in accordance with the City's fee ordinance.

This opinion is issued in accordance with Sec. 2-252(e)(1) and (8) also 2-300 of the City Code, authorizing the City Attorney's Office to issue opinions and interpretations on behalf of the City.

**From:** [Throckmorton, Stephanie](#)  
**To:** [Paulk, Enga](#)  
**Subject:** City Attorney Opinion Regarding Shared Mobility Device Local Business Tax  
**Date:** Thursday, July 26, 2018 12:09:50 PM  
**Attachments:** [Opinion Regarding Shared Mobility Devices and Local Business Taxes.docx](#)  
[image001.png](#)

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Enga,  
Could you please conform the attached for Miriam's signature and approval?  
Thanks,  
Stephanie

**Stephanie M. Throckmorton**

**Assistant City Attorney**

City of Coral Gables  
405 Biltmore Way, 3rd Floor  
Coral Gables, Florida 33134  
Phone: (305) 722-8625  
Email: [sthrockmorton@coralgables.com](mailto:sthrockmorton@coralgables.com)



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To: Pete Chircut

From: Stephanie Throckmorton, Assistant City Attorney

Approved: Miriam S. Ramos, City Attorney

Re: Local Business Tax for shared mobility devices

Date: July 26, 2018

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