



## City of Coral Gables Administrative Order of the City Manager

**Administrative Order No.:** 2020-02 **Title:** Business Tax Receipt and Certificate of Use not required to work from home during COVID-19 State of Emergency.

Ordered: May 12, 2020      Effective: May 12, 2020

**AUTHORITY:** City Attorney Opinion 2013-025; Governor's Executive Order 20-52; Miami-Dade County's Emergency Order 12-20; Coral Gables Safer At Home Emergency Order

### **PURPOSE**

The purpose of this order is to clarify that individuals who are temporarily working from home due to the COVID-19 State of Emergency do not need to obtain a Business Tax Receipt or a Certificate of Use in order to do so.

### **APPLICABILITY**

This order applies to all individuals working from home due to the COVID-19 State of Emergency. Consistent with City Attorney Opinion 2013-025, individuals working from home should not receive business deliveries, meet with clients or customers, or engage in any other impermissible business or commercial activity within their residence.


Once the local state of emergency is no longer applicable, individuals who continue to work from home in line with the requirements set forth in CAO 2013-025, or those requirements in Section 4-207 of the Zoning Code, may request a Business Tax Receipt. To determine whether a Business Tax Receipt is required or available under such circumstances, individuals should contact the City's Finance Department at 305-460-5296.

**APPROVED BY:**

  
\_\_\_\_\_

Peter J. Iglesias, P.E.

City Manager

  
\_\_\_\_\_

Date