

## CHAPTER 66 – TAXATION

### ARTICLE II. - LOCAL BUSINESS TAX ACT

**State Law reference**— Local business taxes, F.S. ch. 205.

Sec. 66-21. - Required.

- (a) A business tax is hereby levied on:
- (1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within the city.
  - (2) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within the city.
  - (3) Any person who does not qualify under subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by article I, section 8 of the United States Constitution.
- (b) Such business tax shall be assessed against any business, occupation or profession and annually thereafter on or before October 1 of each year unless October 1 falls on a weekend or holiday in which case the tax would be due on the next working day following October 1 as long as such business, occupation or profession is carried on.
- (c) Professional practitioners are recognized professions regulated by state boards requiring examination and certification. Each person engaged in the practice of their profession whether alone, in a partnership or as an employee of another person, partnership, corporation or professional association shall pay a business tax.

(Code 1958, § 17-1; Code 1991, § 13-26; Ord. No. 2006-36, § 1, 12-12-2006)

**State Law reference**— Authority to levy local business tax, F.S. § 205.042.

Sec. 66-22. - Application.

Prior to the issuance of any business tax receipt a written application therefor signed by an officer, partner or owner of the proposed business, occupation or profession, shall be filed with the finance director of the city, upon forms prescribed by him. In such application, the applicant shall set forth the name of the owner (if firm, the names of all members of the firm; if a corporation, the names of all officers of the corporation); the federal employer ID number (if sole proprietorship Social Security number); if state licensed individual provide state license number; the location of the business; the full nature of the business; where the business tax is based thereon, the value of the stock carried or the number of seats, machines, employees, gasoline pumps, rooms, or vehicles, etc., used, as the case may be; and such other pertinent information as may be prescribed by the finance director. All business tax applications shall be applied for and issued in the real name of the applicant; in cases where the applicant does or will do business under a fictitious, trade or firm name, the application, and the business tax receipt if issued, shall show the real name as well as the fictitious, trade or firm name of the applicant. The finance director may waive the requirement of a written application in all cases of renewals of existing business taxes, but shall require, before issuing any renewal business tax receipt, the furnishing of all necessary information pertinent to the establishment of the proper business tax or fee for such business tax.

(Code 1958, § 17-2; Code 1991, § 13-27; Ord. No. 3038, § 1, 9-8-1993; Ord. No. 3514, § 1, 8-28-2001; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-23. - Value of stock carried; computation.

Whenever in this article a business tax is based upon or determinable by the "value of stock carried," the value of stock carried shall be based upon the annual average cost value of all stock in trade and merchandise or inventory. Where the business tax is not a renewal tax, then the value of stock carried shall be the cost value of all stock in trade and merchandise on hand as of the date of commencement of business. The true value of stock carried, as above defined, shall be stated by the applicant in the business tax application or the business tax renewal form. If the applicant fails or refuses to state or set forth the value of the stock carried, as defined herein, or sets forth such value inaccurately, the finance director shall fix and determine such value from any information in his possession, and the value so fixed shall be used to determine the amount of the business tax due the city.

(Code 1958, § 17-3; Code 1991, § 13-28; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-24. - False statements in application.

Any business tax receipt obtained under the provisions of this article upon a misrepresentation of a material fact shall be deemed null and void, and the applicant who has thereafter engaged in any business under such business tax shall be subject to prosecution for doing business without a business tax receipt, to the same effect and degree as though no such business tax receipt had ever been issued.

(Code 1958, § 17-4; Code 1991, § 13-29; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-25. - Determination of classification dispute; appeal.

In the event of a disagreement between applicant and this city on the question of proper classification of any business, occupation or profession for business tax purposes, the finance director shall decide the proper classification, with the right, in the applicant, to appeal from such decision to the city commission, whose decision upon the point shall be final.

(Code 1958, § 17-6; Code 1991, § 13-31; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-26. - Term and expiration of business tax.

Except as otherwise provided, business tax receipts shall expire on September 30 of each year. No business tax receipt shall be issued for more than one year.

(Code 1958, § 17-7; Code 1991, § 13-32; Ord. No. 2006-36, § 1, 12-12-2006)

**State Law reference**— Similar provisions, F.S. § 205.043.

Sec. 66-27. - Business tax for fractional part of one year.

Unless otherwise provided, for each business tax receipt obtained between October 1 and April 1 the full tax for one year shall be paid, and for each business tax receipt obtained from April 1 to September 30, one-half the full tax for one year shall be paid.

(Code 1958, § 17-8; Code 1991, § 13-33; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-28. - Applicable to only one place of business.

All business taxes provided for herein shall be issued for and apply to only one location or place of business.

(Code 1958, § 17-9; Code 1991, § 13-34; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-29. - Occupations falling into more than one classification.

When any occupation, business or profession shall fall into more than one of the classifications contained in the schedule of business taxes, then such occupational license tax shall be required to be paid in full for each classification as herein set forth.

(Code 1958, § 17-10; Code 1991, § 13-35; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-30. - Exemptions.

The business tax levied by the city is subject to all exemption mandated by state law.

(Ord. No. 2006-36, § 1, 12-12-2006)

**State Law reference**— Exemptions, F.S. § 205.054 et seq.

Sec. 66-31. - Bills or notices unnecessary.

It is hereby declared to be unnecessary for the city to send out bills or notices to persons engaged in business in the city with respect to the payment or nonpayment of business taxes.

(Code 1958, § 17-12; Code 1991, § 13-42; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-32. - Posting of business tax receipt.

Every business tax receipt shall be posted in a conspicuous place in the place of business for which it is issued, and the holder of such business tax receipt shall exhibit same to the finance director, his deputy or any police officer upon being requested to do so.

(Code 1958, § 17-13; Code 1991, § 13-43; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-33. - Transfer of business tax receipt—Location; fee.

Business tax receipts may be transferred from one location to another, provided that:

- (1) The business tax receipts are presented to the finance director for the approval of such transfer. The finance director shall approve the transfer upon a showing of approval as to location (as provided in subsection (2) of this section) by the building and zoning department and payment of the required transfer fee.
- (2) No such business tax receipt shall be transferred without the approval of the building and zoning department of the city as to the conformance of the proposed new location to zoning and building regulations of the city.

- (3) The applicant shall pay for such transfer a fee in the amount established by the city commission.

(Code 1958, § 17-14; Code 1991, § 13-44; Ord. No. 3038, § 1, 9-8-1993; Ord. No. 2006-36, § 1, 12-12-2006)

**State Law reference**— Transfer of business tax receipts, F.S. § 205.043.

Sec. 66-34. - Same—Change of ownership; fee.

Business tax receipts issued by the city may be transferred with the approval of the finance director with businesses for which they were taken out, except as otherwise provided by law, when there is a bona fide sale and transfer of the property used and employed in the business as stock in trade, and not otherwise, subject, however, to the following conditions. The finance director shall approve the transfer upon a showing of compliance with such conditions:

- (1) The seller of the business shall present the business tax receipt to the finance director with an endorsement on the reverse side thereof, assigning all right, title and interest to the purchaser.
- (2) The purchaser shall produce a properly executed instrument showing the transfer of stock of goods and of the lease or deed to the property.
- (3) The purchaser shall file an application for business tax receipt and shall qualify in all respects as provided by law and by the ordinances of the city as an applicant for a business tax receipt, as if he had applied for the business tax receipt in the first instance.
- (4) A fee shall be paid to the finance director in connection with such transfer in the amount established by the city commission.
- (5) Where the applicant has been exempted from payment of all or any part of the business tax therefor, any such business tax receipt shall not be transferable under this section.

(Code 1958, § 17-15; Code 1991, § 13-45; Ord. No. 3038, § 1, 9-8-1993; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-35. - Duplicate business tax receipt; fee.

For the purpose of replacing any mutilated, destroyed or lost business tax receipt relating to any business tax granted by the city, the finance director is hereby authorized and empowered to cause to be executed and delivered an appropriate duplicate business tax receipt, upon the submission of evidence satisfactory to the finance director that the original certificate or receipt was mutilated, destroyed or lost, and upon the holder of such original furnishing the city with indemnity satisfactory to the finance director, and upon the payment to the city by the holder of the sum established by the city commission for each such duplicate business tax receipt executed and delivered hereunder, such sum being hereby declared to be a reasonable amount to reimburse the city for the expense incidental to executing and delivering each such duplicate business tax receipt.

(Code 1958, § 17-16; Code 1991, § 13-46; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-36. - Revocation for violation of ordinances.

The business tax receipt of any person for the operation of any business may be revoked by the city commission at any time, upon notice and hearing for violation of any ordinance of the city or law of the state pertaining to, regulating or licensing such business, or for any other good and sufficient reason.

(Code 1958, § 17-19; Code 1991, § 13-49; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-37. - Approval of building and zoning department before issuance.

No business tax receipt shall be issued under this article for any business, occupation or profession until the location of such business shall have first been approved by the building and zoning department of the city as to its compliance with zoning and other regulatory ordinances of the city.

(Code 1958, § 17-22; Code 1991, § 13-52; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-38. - Authority of finance director to make regulations.

The finance director may make such rules and regulations, not inconsistent with this article, as may be necessary or proper for the enforcement of the provisions hereof.

(Code 1958, § 17-23; Code 1991, § 13-53; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-39. - Commercial activity on city property.

- (a) *Business and services.* It shall be unlawful for any person to engage in any private business, commercial activity, or to undertake to provide any service for compensation, or to advertise or display merchandise, or to transact any business for profit, or to solicit business, on any property or facilities owned or operated by the city, its agents, departments, representatives, or instrumentalities, without first obtaining a permit, concession, lease, or other authorization in writing approved by the city commission or signed by the city manager. A city business tax receipt shall not authorize any person to engage in any of the prohibited activities on city property or facilities.
- (b) *Advertising prohibited on city property or facilities.* It shall be unlawful for any person to post, display or distribute any signs, advertisements, circulars, handbills, printed or written matter relating to any business or commercial activities, on any property or facilities owned or operated by or for the city without first obtaining authorization in writing in accordance with the sponsorship program.

(Code 1958, § 17-25; Code 1991, § 13-54; Ord. No. 2006-36, § 1, 12-12-2006; Ord. No. 2011-11, § 9, 10-11-2011)

Sec. 66-40. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Retail sale* means a sale to the ultimate consumer and not for the purpose of resale.

*Wholesale sale* means a sale not to the ultimate user but to a dealer or other person for the purpose of resale. The sale price is immaterial.

(Code 1958, § 17-26; Code 1991, § 13-55; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-41. - Business tax fee a debt.

The amount of any business tax and penalty imposed by the provisions of this article is hereby declared to be a debt to the city, and any person carrying on any business without first having procured a business tax receipt from the city so to do, shall be liable to the city for the amount of such business tax recoverable in any court of competent jurisdiction.

(Code 1958, § 17-27; Code 1991, § 13-56; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-42. - Delinquencies; additional penalties.

The penalty herein provided shall be cumulative, and in addition to any and all other penalties prescribed in this article, and shall be enforced and collected in the same manner, and as a part of, the business tax affected.

- (1) Those business taxes not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty to be determined by resolution of the city commission.
- (2) Any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt, if required hereunder, shall be subject to a penalty of 25 percent of the business tax determined to be due, in addition to a \$250.00 penalty if business tax receipt is not applied for within 150 days of notice.
- (3) The delinquent tax including penalties provided for in F.S. § 205.053(2) and (3), shall be paid in cash or in the form of a money order or cashier's check.
- (4) Those business taxes not renewed by January 31, shall be subject to a \$250.00 penalty for violation of section 66-21. The delinquent tax including penalties shall be paid in cash or in the form of a money order or cashier's check.

(Code 1958, § 17-28; Code 1991, § 13-57; Ord. No. 3038, § 1, 9-8-1993; Ord. No. 3514, § 1, 8-28-2001; Ord. No. 2006-36, § 1, 12-12-2006)

**State Law reference**— Similar provisions, F.S. § 205.053.

Sec. 66-43. - Schedule of business taxes.

The various businesses, occupations and professions within the city are hereby classified for the purpose of this article, and assessments of business taxes shall be as established by the city commission.

(Code 1958, § 17-30; Code 1991, § 13-58; Ord. No. 3038, § 1, 9-8-1993; Ord. No. 3149, § 1, 8-29-1995; Ord. No. 3266, § 1, 8-26-1997; Ord. No. 3340, § 1, 9-23-1998; Ord. No. 3398(emer.), §§ 1, 2, 8-31-1999; Ord. No. 3514, § 1, 8-28-2001; Ord. No. O-2003-26, § 1, 7-22-2003; Ord. No. 2005-15, § 1(13-58), 7-12-2005; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-44. - Business tax processing fee.

The finance director shall collect, in addition to the business tax as set forth in this chapter, an additional fee in the amount established by the city commission for each business tax receipt issued under the provisions of this chapter, such fee to be compensation for the cost of issuance and processing of such business tax receipt.

(Code 1991, § 13-59; Ord. No. 3149, § 2, 8-29-1995; Ord. No. 2006-36, § 1, 12-12-2006)

Sec. 66-45. - Business tax inspection regulatory fee.

The finance director shall collect in addition to the business tax as set forth in this chapter an additional service fee in the amount established by the city commission for each application submitted for the issuance of a business tax receipt except for real estate and insurance sales associates. This fee as set forth will defray the cost of handling and processing the application and inspection for occupancy of the premises by the building and zoning department which includes air conditioning, electrical, plumbing and fire inspections. This inspection fee is not refundable.

(Code 1991, § 13-60; Ord. No. 3149, § 2, 8-29-1995; Ord. No. 2006-36, § 1, 12-12-2006)

Secs. 66-46—66-74. - Reserved.