

Bill No. SB 1022

Barcode 663912

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Geller) recommended the following amendment:

Senate Amendment (with title amendment)

Delete everything after the enacting clause

and insert:

Section 1. Subsections (1) and (4) of section 205.0535, Florida Statutes, are amended to read:

205.0535 Reclassification and rate structure revisions.--

(1) By October 1, 2006 ~~1995~~, any municipality that has adopted by ordinance an occupational license tax after October 1, 1995, or county may, by ordinance, reclassify businesses, professions, and occupations and may establish new rate structures, if the conditions specified in subsections (2) and (3) are met. A person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a county and who pays the occupational license tax under the category designated for telephone companies or a pay telephone

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1 service provider certified pursuant to s. 364.3375 is deemed
 2 to have but one place of business or business location in each
 3 municipality or unincorporated area of a county. Pay telephone
 4 service providers may not be assessed an occupational license
 5 tax on a per-instrument basis.

6 (4) After the conditions specified in subsections (2)
 7 and (3) are met, municipalities and counties may, every other
 8 year thereafter, increase by ordinance the rates of local
 9 occupational license taxes by up to 5 percent. The increase,
 10 however, may not be enacted by less than a majority plus one
 11 vote of the governing body. Nothing in this chapter shall be
 12 construed to prohibit a municipality or county from decreasing
 13 or repealing any license tax authorized under this chapter.

14 Section 2. This act shall take effect upon becoming a
 15 law.

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18 ===== T I T L E A M E N D M E N T =====

19 And the title is amended as follows:

20 Delete everything before the enacting clause

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22 and insert:

23 A bill to be entitled
 24 An act relating to local occupational license
 25 taxes; amending s. 205.0535, F.S.; updating
 26 provisions authorizing reclassification and new
 27 rate structure revisions to local occupational
 28 license taxes by ordinance; deleting counties
 29 from such authorization provisions; providing
 30 construction relating to decreasing or
 31 repealing such taxes; providing an effective

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