

1 A bill to be entitled
 2 An act relating to local occupational license taxes;
 3 amending s. 205.0535, F.S.; updating provisions
 4 authorizing reclassification and new rate structure
 5 revisions to occupational license taxes by ordinance;
 6 deleting counties from such authorization provisions;
 7 revising a provision relating to a limit on the first-year
 8 revenue generation by municipalities; providing
 9 construction relating to decreasing or repealing such
 10 taxes; providing an effective date.

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 12 Be It Enacted by the Legislature of the State of Florida:

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 14 Section 1. Subsections (1) and (4) and paragraph (b) of
 15 Subsection (3) of section 205.0535, Florida Statutes, are
 16 amended to read:

17 205.0535 Reclassification and rate structure revisions.--

18 (1) By October 1, 2006 ~~1995~~, any municipality which has
 19 adopted by ordinance an occupational license tax after October
 20 1, 1995, or county may, by ordinance, reclassify businesses,
 21 professions, and occupations and may establish new rate
 22 structures, if the conditions specified in subsections (2) and
 23 (3) are met. A person who is engaged in the business of
 24 providing local exchange telephone service or a pay telephone
 25 service in a municipality or in the unincorporated area of a
 26 county and who pays the occupational license tax under the
 27 category designated for telephone companies or a pay telephone
 28 service provider certified pursuant to s. 364.3375 is deemed to

29 | have but one place of business or business location in each
30 | municipality or unincorporated area of a county. Pay telephone
31 | service providers may not be assessed an occupational license
32 | tax on a per-instrument basis.

33 | (3)

34 | (b) The total annual revenue generated by the new rate
35 | structure for the fiscal year following the fiscal year during
36 | which the rate structure is adopted may not exceed:

37 | 1. For municipalities, the sum of the revenue base and 2.5
38 | ~~10~~ percent of that revenue base. The revenue base is the sum of
39 | the occupational license tax revenue generated by licenses
40 | issued for the most recently completed local fiscal year or the
41 | amount of revenue that would have been generated from the
42 | authorized increases under s. 205.043(1)(b), whichever is
43 | greater, plus any revenue received from the county under s.
44 | 205.033(4).

45 | 2. For counties, the sum of the revenue base, 10 percent
46 | of that revenue base, and the amount of revenue distributed by
47 | the county to the municipalities under s. 205.033(4) during the
48 | most recently completed local fiscal year. The revenue base is
49 | the occupational license tax revenue generated by licenses
50 | issued for the most recently completed local fiscal year or the
51 | amount of revenue that would have been generated from the
52 | authorized increases under s. 205.033(1)(b), whichever is
53 | greater, but may not include any revenues distributed to
54 | municipalities under s. 205.033(4).

55 | (4) After the conditions specified in subsections (2) and

56 | (3) are met, municipalities and counties may, every other year

57 | thereafter, increase by ordinance the rates of local
58 | occupational license taxes by up to 5 percent. The increase,
59 | however, may not be enacted by less than a majority plus one
60 | vote of the governing body. Nothing in this chapter shall be
61 | construed to prohibit a municipality or county from decreasing
62 | or repealing any license tax authorized under this chapter.

63 | Section 2. This act shall take effect upon becoming a law.