

CHAMBER ACTION

1 The Finance & Tax Committee recommends the following:

2
3 **Council/Committee Substitute**

4 Remove the entire bill and insert:

5 A bill to be entitled

6 An act relating to local occupational license taxes;
7 amending ch. 205, F.S., consisting of ss. 205.013-
8 205.1973, F.S.; changing the term "local occupational
9 license tax" to "local business tax"; defining the term
10 "certificate" as it relates to business taxes; amending
11 provisions to conform; providing an effective date.

12
13 WHEREAS, local governments impose an occupational license
14 tax for the privilege of engaging in a business or profession,
15 and

16 WHEREAS, what a particular charge is named by government is
17 not dispositive of its correct characterization, and

18 WHEREAS, local governments have a bona fide interest in
19 protecting their residents from consumer fraud, and

20 WHEREAS, some unscrupulous persons present a local
21 occupational license to consumers as proof of competency to
22 perform various repairs and services, and

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23 WHEREAS, local consumers are victimized by these
24 representations, and

25 WHEREAS, changing the name of the item issued by local
26 governments from occupational license tax to local business tax
27 may eliminate some fraudulent misrepresentations, and

28 WHEREAS, the Legislature seeks to change the name of the
29 "Local Occupational License Tax Act" to the "Local Business Tax
30 Act" and make related changes, NOW, THEREFORE,

31

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

33

34 Section 1. Section 205.013, Florida Statutes, is amended
35 to read:

36 205.013 Short title.--This chapter shall be known and may
37 be cited as the "Local Business ~~Occupational License~~ Tax Act."

38 Section 2. Section 205.022, Florida Statutes, is amended
39 to read:

40 205.022 Definitions.--When used in this chapter, the
41 following terms and phrases shall have the meanings ascribed to
42 them in this section, except when the context clearly indicates
43 a different meaning:

44 (1)~~(6)~~ "Business," "profession," and "occupation" do not
45 include the customary religious, charitable, or educational
46 activities of nonprofit religious, nonprofit charitable, and
47 nonprofit educational institutions in this state, which
48 institutions are more particularly defined and limited as
49 follows:

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50 (a) "Religious institutions" means churches and
51 ecclesiastical or denominational organizations or established
52 physical places for worship in this state at which nonprofit
53 religious services and activities are regularly conducted and
54 carried on, and also means church cemeteries.

55 (b) "Educational institutions" means state tax-supported
56 or parochial, church and nonprofit private schools, colleges, or
57 universities conducting regular classes and courses of study
58 required for accreditation by or membership in the Southern
59 Association of Colleges and Schools, the Department of
60 Education, or the Florida Council of Independent Schools.
61 Nonprofit libraries, art galleries, and museums open to the
62 public are defined as educational institutions and eligible for
63 exemption.

64 (c) "Charitable institutions" means only nonprofit
65 corporations operating physical facilities in this state at
66 which are provided charitable services, a reasonable percentage
67 of which are without cost to those unable to pay.

68 (2) "Certificate" means the document that is issued by the
69 local governing authority which bears the words "Local Business
70 Tax Certificate" and evidences that the person in whose name the
71 document is issued has complied with the provisions of this
72 chapter relating to the business tax.

73 (3)-(5) "Classification" means the method by which a
74 business or group of businesses is identified by size or type,
75 or both.

76 (4)-(7) "Enterprise zone" means an area designated as an
77 enterprise zone pursuant to s. 290.0065. This subsection expires

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78 | on the date specified in s. 290.016 for the expiration of the
79 | Florida Enterprise Zone Act.

80 | (5)~~(1)~~ "Local business tax ~~occupational license~~" means the
81 | fees charged and the method by which a local governing authority
82 | grants the privilege of engaging in or managing any business,
83 | profession, or occupation within its jurisdiction. It does not
84 | mean any fees or licenses paid to any board, commission, or
85 | officer for permits, registration, examination, or inspection.
86 | Unless otherwise provided by law, these are deemed to be
87 | regulatory and in addition to, but not in lieu of, any local
88 | business tax ~~occupational license~~ imposed under the provisions
89 | of this chapter.

90 | (6)~~(2)~~ "Local governing authority" means the governing
91 | body of any county or incorporated municipality of this state.

92 | (7)~~(3)~~ "Person" means any individual, firm, partnership,
93 | joint adventure, syndicate, or other group or combination acting
94 | as a unit, association, corporation, estate, trust, business
95 | trust, trustee, executor, administrator, receiver, or other
96 | fiduciary, and includes the plural as well as the singular.

97 | (8)~~(4)~~ "Taxpayer" means any person liable for taxes
98 | imposed under the provisions of this chapter; any agent required
99 | to file and pay any taxes imposed hereunder; and the heirs,
100 | successors, assignees, and transferees of any such person or
101 | agent.

102 | Section 3. Section 205.023, Florida Statutes, is amended
103 | to read:

104 | 205.023 Requirement to report status of fictitious name
105 | registration.--As a prerequisite to receiving a local business

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106 | tax certificate ~~occupational license~~ under this chapter or
 107 | transferring a business license under s. 205.033(2) or s.
 108 | 205.043(2), the applicant or new owner must present to the
 109 | county or municipality that has jurisdiction to issue or
 110 | transfer the certificate ~~license~~ either:

111 | (1) A copy of the applicant's or new owner's current
 112 | fictitious name registration, issued by the Division of
 113 | Corporations of the Department of State; or

114 | (2) A written statement, signed by the applicant or new
 115 | owner, which sets forth the reason that the applicant or new
 116 | owner need not comply with the Fictitious Name Act.

117 | Section 4. Section 205.0315, Florida Statutes, is amended
 118 | to read:

119 | 205.0315 Ordinance adoption after October 1,
 120 | 1995.--Beginning October 1, 1995, a county or municipality that
 121 | has not adopted a business ~~an occupational license~~ tax ordinance
 122 | or resolution may adopt a business ~~an occupational license~~ tax
 123 | ordinance. The business ~~occupational license~~ tax rate structure
 124 | and classifications in the adopted ordinance must be reasonable
 125 | and based upon the rate structure and classifications prescribed
 126 | in ordinances adopted by adjacent local governments that have
 127 | implemented s. 205.0535. If no adjacent local government has
 128 | implemented s. 205.0535, or if the governing body of the county
 129 | or municipality finds that the rate structures or
 130 | classifications of adjacent local governments are unreasonable,
 131 | the rate structure or classifications prescribed in its
 132 | ordinance may be based upon those prescribed in ordinances

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133 adopted by local governments that have implemented s. 205.0535
134 in counties or municipalities that have a comparable population.

135 Section 5. Section 205.032, Florida Statutes, is amended
136 to read:

137 205.032 Levy; counties.--The governing body of a county
138 may levy, by appropriate resolution or ordinance, a business an
139 ~~occupational license~~ tax for the privilege of engaging in or
140 managing any business, profession, or occupation within its
141 jurisdiction. However, the governing body must first give at
142 least 14 days' public notice between the first and last reading
143 of the resolution or ordinance by publishing a notice in a
144 newspaper of general circulation within its jurisdiction as
145 defined by law. The public notice must contain the proposed
146 classifications and rates applicable to the business
147 ~~occupational license~~ tax.

148 Section 6. Section 205.033, Florida Statutes, is amended
149 to read:

150 205.033 Conditions for levy; counties.--

151 (1) The following conditions are imposed on the authority
152 of a county governing body to levy a business an~~occupational~~
153 ~~license~~ tax:

154 (a) The tax must be based upon reasonable classifications
155 and must be uniform throughout any class.

156 (b) Unless the county implements s. 205.0535 or adopts a
157 new business ~~occupational license~~ tax ordinance under s.
158 205.0315, a business an~~occupational license~~ tax levied under
159 this subsection may not exceed the rate provided by this chapter
160 in effect for the year beginning October 1, 1971; however,

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161 beginning October 1, 1980, the county governing body may
162 increase business ~~occupational license~~ taxes authorized by this
163 chapter. The amount of the increase above the ~~license~~ tax rate
164 levied on October 1, 1971, for ~~license~~ taxes levied at a flat
165 rate may be up to 100 percent for business ~~occupational license~~
166 taxes that are \$100 or less; 50 percent for business
167 ~~occupational license~~ taxes that are between \$101 and \$300; and
168 25 percent for business ~~occupational license~~ taxes that are more
169 than \$300. Beginning October 1, 1982, the increase may not
170 exceed 25 percent for ~~license~~ taxes levied at graduated or per
171 unit rates. Authority to increase business ~~occupational license~~
172 taxes does not apply to licenses or certificates granted to any
173 utility franchised by the county for which a franchise fee is
174 paid.

175 (c) A certificate ~~license~~ is not valid for more than 1
176 year, and all certificates ~~licenses~~ expire on September 30 of
177 each year, except as otherwise provided by law.

178 (2) Any certificate ~~business license~~ may be transferred to
179 a new owner, when there is a bona fide sale of the business,
180 upon payment of a transfer fee of up to 10 percent of the annual
181 business ~~license~~ tax, but not less than \$3 nor more than \$25,
182 and presentation of the original certificate ~~license~~ and
183 evidence of the sale.

184 (3) Upon written request and presentation of the original
185 certificate ~~license~~, any certificate ~~license~~ may be transferred
186 from one location to another location in the same county upon
187 payment of a transfer fee of up to 10 percent of the annual
188 business ~~license~~ tax, but not less than \$3 nor more than \$25.

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189 (4) The revenues derived from the business ~~occupational~~
190 ~~license~~ tax, exclusive of the costs of collection and any credit
191 given for municipal business ~~license~~ taxes, shall be apportioned
192 between the unincorporated area of the county and the
193 incorporated municipalities located therein by a ratio derived
194 by dividing their respective populations by the population of
195 the county. This subsection does not apply to counties that have
196 established a new rate structure under s. 205.0535.

197 (5) The revenues so apportioned shall be sent to the
198 governing authority of each municipality, according to its
199 ratio, and to the governing authority of the county, according
200 to the ratio of the unincorporated area, within 15 days
201 following the month of receipt. This subsection does not apply
202 to counties that have established a new rate structure under s.
203 205.0535.

204 (6) (a) Each county, as defined in s. 125.011(1), or any
205 county adjacent thereto may levy and collect, by an ordinance
206 enacted by the governing body of the county, an additional
207 business ~~occupational~~ ~~license~~ tax up to 50 percent of the
208 appropriate business ~~license~~ tax imposed under subsection (1).

209 (b) Subsections (4) and (5) do not apply to any revenues
210 derived from the additional tax imposed under this subsection.
211 Proceeds from the additional business ~~license~~ tax must be placed
212 in a separate interest-earning account, and the governing body
213 of the county shall distribute this revenue, plus accrued
214 interest, each fiscal year to an organization or agency
215 designated by the governing body of the county to oversee and
216 implement a comprehensive economic development strategy through

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217 advertising, promotional activities, and other sales and
218 marketing techniques.

219 (c) An ordinance that levies an additional business
220 ~~occupational license~~ tax under this subsection may not be
221 adopted after January 1, 1995.

222 (7) Notwithstanding any other provisions of this chapter,
223 the revenue received from a county business ~~occupational license~~
224 tax may be used for overseeing and implementing a comprehensive
225 economic development strategy through advertising, promotional
226 activities, and other sales and marketing techniques.

227 Section 7. Section 205.042, Florida Statutes, is amended
228 to read:

229 205.042 Levy; municipalities.--The governing body of an
230 incorporated municipality may levy, by appropriate resolution or
231 ordinance, a business ~~an occupational license~~ tax for the
232 privilege of engaging in or managing any business, profession,
233 or occupation within its jurisdiction. However, the governing
234 body must first give at least 14 days' public notice between the
235 first and last reading of the resolution or ordinance by
236 publishing the notice in a newspaper of general circulation
237 within its jurisdiction as defined by law. The notice must
238 contain the proposed classifications and rates applicable to the
239 business ~~occupational license~~ tax. The business ~~occupational~~
240 ~~license~~ tax may be levied on:

241 (1) Any person who maintains a permanent business location
242 or branch office within the municipality, for the privilege of
243 engaging in or managing any business within its jurisdiction.

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244 (2) Any person who maintains a permanent business location
245 or branch office within the municipality, for the privilege of
246 engaging in or managing any profession or occupation within its
247 jurisdiction.

248 (3) Any person who does not qualify under subsection (1)
249 or subsection (2) and who transacts any business or engages in
250 any occupation or profession in interstate commerce, if the
251 business license tax is not prohibited by s. 8, Art. I of the
252 United States Constitution.

253 Section 8. Section 205.043, Florida Statutes, is amended
254 to read:

255 205.043 Conditions for levy; municipalities.--

256 (1) The following conditions are imposed on the authority
257 of a municipal governing body to levy a business ~~an occupational~~
258 ~~license~~ tax:

259 (a) The tax must be based upon reasonable classifications
260 and must be uniform throughout any class.

261 (b) Unless the municipality implements s. 205.0535 or
262 adopts a new business ~~occupational license~~ tax ordinance under
263 s. 205.0315, a business ~~an occupational license~~ tax levied under
264 this subsection may not exceed the rate in effect in the
265 municipality for the year beginning October 1, 1971; however,
266 beginning October 1, 1980, the municipal governing body may
267 increase business ~~occupational license~~ taxes authorized by this
268 chapter. The amount of the increase above the ~~license~~ tax rate
269 levied on October 1, 1971, for ~~license~~ taxes levied at a flat
270 rate may be up to 100 percent for business ~~occupational license~~
271 taxes that are \$100 or less; 50 percent for business

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272 ~~occupational license~~ taxes that are between \$101 and \$300; and
 273 25 percent for business ~~occupational license~~ taxes that are more
 274 than \$300. Beginning October 1, 1982, an increase may not exceed
 275 25 percent for ~~license~~ taxes levied at graduated or per unit
 276 rates. Authority to increase business ~~occupational license~~ taxes
 277 does not apply to certificates or licenses granted to any
 278 utility franchised by the municipality for which a franchise fee
 279 is paid.

280 (c) A certificate ~~license~~ is not valid for more than 1
 281 year and all certificates ~~licenses~~ expire on September 30 of
 282 each year, except as otherwise provided by law.

283 (2) Any business certificate ~~license~~ may be transferred to
 284 a new owner, when there is a bona fide sale of the business,
 285 upon payment of a transfer fee of up to 10 percent of the annual
 286 ~~license~~ tax, but not less than \$3 nor more than \$25, and
 287 presentation of the original certificate ~~license~~ and evidence of
 288 the sale.

289 (3) Upon written request and presentation of the original
 290 certificate ~~license~~, any certificate ~~license~~ may be transferred
 291 from one location to another location in the same municipality
 292 upon payment of a transfer fee of up to 10 percent of the annual
 293 ~~license~~ tax, but not less than \$3 nor more than \$25.

294 (4) If the governing body of the county in which the
 295 municipality is located has levied a business ~~an occupational~~
 296 ~~license~~ tax or subsequently levies such a tax, the collector of
 297 the county tax may issue the certificate ~~license~~ and collect the
 298 tax thereon.

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299 Section 9. Section 205.045, Florida Statutes, is amended
300 to read:

301 205.045 Transfer of administrative duties.--The governing
302 body of a municipality that levies a business ~~an occupational~~
303 ~~license~~ tax may request that the county in which the
304 municipality is located issue the municipal certificate ~~license~~
305 and collect the tax thereon. The governing body of a county that
306 levies a business ~~an occupational~~ ~~license~~ tax may request that
307 municipalities within the county issue the county certificate
308 ~~license~~ and collect the tax thereon. Before any local government
309 may issue certificates ~~occupational licenses~~ on behalf of
310 another local government, appropriate agreements must be entered
311 into by the affected local governments.

312 Section 10. Section 205.053, Florida Statutes, is amended
313 to read:

314 205.053 Business tax certificates ~~Occupational licenses~~;
315 dates due and delinquent; penalties.--

316 (1) All business tax certificates ~~licenses~~ shall be sold
317 by the appropriate tax collector beginning August 1 of each
318 year, are due and payable on or before September 30 of each
319 year, and expire on September 30 of the succeeding year. If
320 September 30 falls on a weekend or holiday, the tax is due and
321 payable on or before the first working day following September
322 30. Provisions for partial certificates ~~licenses~~ may be made in
323 the resolution or ordinance authorizing such certificates
324 ~~licenses~~. Certificates ~~licenses~~ that are not renewed when due
325 and payable are delinquent and subject to a delinquency penalty
326 of 10 percent for the month of October, plus an additional 5

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327 | percent penalty for each subsequent month of delinquency until
 328 | paid. However, the total delinquency penalty may not exceed 25
 329 | percent of the business ~~occupational license~~ tax for the
 330 | delinquent establishment.

331 | (2) Any person who engages in or manages any business,
 332 | occupation, or profession without first obtaining a local
 333 | certificate ~~occupational license~~, if required, is subject to a
 334 | penalty of 25 percent of the tax ~~license~~ due, in addition to any
 335 | other penalty provided by law or ordinance.

336 | (3) Any person who engages in any business, occupation, or
 337 | profession covered by this chapter, who does not pay the
 338 | required business ~~occupational license~~ tax within 150 days after
 339 | the initial notice of tax due, and who does not obtain the
 340 | required certificate ~~occupational license~~ is subject to civil
 341 | actions and penalties, including court costs, reasonable
 342 | attorneys' fees, additional administrative costs incurred as a
 343 | result of collection efforts, and a penalty of up to \$250.

344 | Section 11. Section 205.0532, Florida Statutes, is amended
 345 | to read:

346 | 205.0532 Revocation or refusal to renew; doing business
 347 | with Cuba.--Any local governing authority issuing a business tax
 348 | certificate ~~an occupational license~~ to any individual, business,
 349 | or entity under this chapter may revoke or refuse to renew such
 350 | certificate ~~license~~ if the individual, business, or entity, or
 351 | parent company of such individual, business, or entity, is doing
 352 | business with Cuba.

353 | Section 12. Section 205.0535, Florida Statutes, is amended
 354 | to read:

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355 | 205.0535 Reclassification and rate structure revisions.--
 356 | (1) By October 1, 1995, any municipality or county may, by
 357 | ordinance, reclassify businesses, professions, and occupations
 358 | and may establish new rate structures, if the conditions
 359 | specified in subsections (2) and (3) are met. A person who is
 360 | engaged in the business of providing local exchange telephone
 361 | service or a pay telephone service in a municipality or in the
 362 | unincorporated area of a county and who pays the business
 363 | ~~occupational license~~ tax under the category designated for
 364 | telephone companies or a pay telephone service provider
 365 | certified pursuant to s. 364.3375 is deemed to have but one
 366 | place of business or business location in each municipality or
 367 | unincorporated area of a county. Pay telephone service providers
 368 | may not be assessed a business ~~an occupational license~~ tax on a
 369 | per-instrument basis.

370 | (2) Before adopting a reclassification and revision
 371 | ordinance, the municipality or county must establish an equity
 372 | study commission and appoint its members. Each member of the
 373 | study commission must be a representative of the business
 374 | community within the local government's jurisdiction. Each
 375 | equity study commission shall recommend to the appropriate local
 376 | government a classification system and rate structure for
 377 | business ~~local occupational license~~ taxes.

378 | (3) (a) After the reclassification and rate structure
 379 | revisions have been transmitted to and considered by the
 380 | appropriate local governing body, it may adopt by majority vote
 381 | a new business ~~occupational license~~ tax ordinance. Except that a
 382 | minimum ~~license~~ tax of up to \$25 is permitted, the

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383 reclassification may ~~shall~~ not increase the ~~occupational license~~
 384 tax by more than the following: for certificates licenses
 385 costing \$150 or less, 200 percent; for certificates licenses
 386 costing more than \$150 but not more than \$500, 100 percent; for
 387 certificates licenses costing more than \$500 but not more than
 388 \$2,500, 75 percent; for certificates licenses costing more than
 389 \$2,500 but not more than \$10,000, 50 percent; and for
 390 certificates licenses costing more than \$10,000, 10 percent;
 391 however, in no case may the tax on any certificate license be
 392 increased more than \$5,000.

393 (b) The total annual revenue generated by the new rate
 394 structure for the fiscal year following the fiscal year during
 395 which the rate structure is adopted may not exceed:

396 1. For municipalities, the sum of the revenue base and 10
 397 percent of that revenue base. The revenue base is the sum of the
 398 business ~~occupational license~~ tax revenue generated by
 399 certificates licenses issued for the most recently completed
 400 local fiscal year or the amount of revenue that would have been
 401 generated from the authorized increases under s. 205.043(1)(b),
 402 whichever is greater, plus any revenue received from the county
 403 under s. 205.033(4).

404 2. For counties, the sum of the revenue base, 10 percent
 405 of that revenue base, and the amount of revenue distributed by
 406 the county to the municipalities under s. 205.033(4) during the
 407 most recently completed local fiscal year. The revenue base is
 408 the business ~~occupational license~~ tax revenue generated by
 409 certificates licenses issued for the most recently completed
 410 local fiscal year or the amount of revenue that would have been

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411 generated from the authorized increases under s. 205.033(1)(b),
412 whichever is greater, but may not include any revenues
413 distributed to municipalities under s. 205.033(4).

414 (c) In addition to the revenue increases authorized by
415 paragraph (b), revenue increases attributed to the increases in
416 the number of certificates ~~licenses~~ issued are authorized.

417 (4) After the conditions specified in subsections (2) and
418 (3) are met, municipalities and counties may, every other year
419 thereafter, increase by ordinance the rates of business ~~local~~
420 ~~occupational~~ license taxes by up to 5 percent. The increase,
421 however, may not be enacted by less than a majority plus one
422 vote of the governing body.

423 (5) A certificate may not ~~No license shall~~ be issued
424 unless the federal employer identification number or social
425 security number is obtained from the person to be taxed
426 ~~licensed~~.

427 Section 13. Section 205.0536, Florida Statutes, is amended
428 to read:

429 205.0536 Distribution of county revenues.--A county that
430 establishes a new rate structure under s. 205.0535 shall retain
431 all business ~~occupational~~ license tax revenues collected from
432 businesses, professions, or occupations whose places of business
433 are located within the unincorporated portions of the county.
434 Any business ~~occupational~~ license tax revenues collected by a
435 county that establishes a new rate structure under s. 205.0535
436 from businesses, professions, or occupations whose places of
437 business are located within a municipality, exclusive of the
438 costs of collection, must be apportioned between the

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439 unincorporated area of the county and the incorporated
 440 municipalities located therein by a ratio derived by dividing
 441 their respective populations by the population of the county. As
 442 used in this section, the term "population" means the latest
 443 official state estimate of population certified under s.
 444 186.901. The revenues so apportioned shall be sent to the
 445 governing authority of each municipality, according to its
 446 ratio, and to the governing authority of the county, according
 447 to the ratio of the unincorporated area, within 15 days after
 448 the month of receipt.

449 Section 14. Section 205.0537, Florida Statutes, is amended
 450 to read:

451 205.0537 Vending and amusement machines.--The business
 452 premises where a coin-operated or token-operated vending machine
 453 that dispenses products, merchandise, or services or where an
 454 amusement or game machine is operated must assure that any
 455 required municipal or county business tax certificate
 456 ~~occupational license~~ for the machine is secured. The term
 457 "vending machine" does not include coin-operated telephone sets
 458 owned by persons who are in the business of providing local
 459 exchange telephone service and who pay the business tax
 460 ~~occupational license~~ under the category designated for telephone
 461 companies in the municipality or county or a pay telephone
 462 service provider certified pursuant to s. 364.3375. The business
 463 license tax for vending and amusement machines must be assessed
 464 based on the highest number of machines located on the business
 465 premises on any single day during the previous certification
 466 ~~licensing~~ year or, in the case of new businesses, be based on an

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467 estimate for the current year. Replacement of one vending
 468 machine with another machine during a certification ~~licensing~~
 469 year does not affect the tax assessment for that year, unless
 470 the replacement machine belongs to a business ~~an occupational~~
 471 ~~license~~ tax classification that requires a higher tax rate. For
 472 the first year in which a municipality or county assesses a
 473 business ~~an occupational license~~ tax on vending machines, each
 474 business owning machines located in the municipality or county
 475 must notify the municipality or county, upon request, of the
 476 location of such machines. Each business owning machines must
 477 provide notice of the provisions of this section to each
 478 affected business premises where the machines are located. The
 479 business premises must secure the certificate ~~license~~ if it is
 480 not otherwise secured.

481 Section 15. Section 205.054, Florida Statutes, is amended
 482 to read:

483 205.054 Business ~~Occupational license~~ tax; partial
 484 exemption for engaging in business or occupation in enterprise
 485 zone.--

486 (1) Notwithstanding the provisions of s. 205.033(1)(a) or
 487 s. 205.043(1)(a), the governing body of a county or municipality
 488 may authorize by appropriate resolution or ordinance, adopted
 489 pursuant to the procedure established in s. 205.032 or s.
 490 205.042, the exemption of 50 percent of the business
 491 ~~occupational license~~ tax levied for the privilege of engaging in
 492 or managing any business, profession, or occupation in the
 493 respective jurisdiction of the county or municipality when such

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494 | privilege is exercised at a permanent business location or
495 | branch office located in an enterprise zone.

496 | (2) Such exemption applies to each classification for
497 | which a business tax certificate ~~an occupational license~~ is
498 | required in the jurisdiction. Classifications shall be the same
499 | in an enterprise zone as elsewhere in the jurisdiction. Each
500 | county or municipal business tax certificate ~~occupational~~
501 | ~~license~~ issued with the exemption authorized in this section
502 | shall be in the same general form as the other county or
503 | municipal business tax certificates ~~occupational licenses~~ and
504 | shall expire at the same time as those other certificates
505 | ~~licenses~~ expire as fixed by law. Any certificate ~~license~~ issued
506 | with the exemption authorized in this section is
507 | nontransferable. The exemption authorized in this section does
508 | not apply to any penalty authorized in s. 205.053.

509 | (3) Each tax collecting authority of a county or
510 | municipality which provides the exemption authorized in this
511 | section shall issue to each person who may be entitled to the
512 | exemption a certificate ~~license~~ pursuant to the provisions
513 | contained in this section. Before a certificate ~~license~~ with
514 | such exemption is issued to an applicant, the tax collecting
515 | authority must, in each case, be provided proof that the
516 | applicant is entitled to such exemption. Such proof shall be
517 | made by means of a statement filed under oath with the tax
518 | collecting authority, which statement indicates that the
519 | permanent business location or branch office of the applicant is
520 | located in an enterprise zone of a jurisdiction which has
521 | authorized the exemption permitted in this section.

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522 (4) Any certificate ~~license~~ obtained with the exemption
523 authorized in this subsection by the commission of fraud upon
524 the issuing authority is ~~shall be deemed null and~~ void. Any
525 person who has fraudulently obtained such exemption and
526 thereafter engages, under color of the certificate ~~license~~, in
527 any business, profession, or occupation requiring the
528 certificate ~~license~~ is subject to prosecution for engaging in a
529 business, profession, or occupation without having the required
530 certificate ~~license~~ under the laws of the state.

531 (5) ~~If In the event~~ an area nominated as an enterprise
532 zone pursuant to s. 290.0055 has not yet been designated
533 pursuant to s. 290.0065, the governing body of a county or
534 municipality may enact the appropriate ordinance or resolution
535 authorizing the exemption permitted in this section; however,
536 such ordinance or resolution will not be effective until such
537 area is designated pursuant to s. 290.0065.

538 (6) This section expires on the date specified in s.
539 290.016 for the expiration of the Florida Enterprise Zone Act;
540 and a certificate may not ~~no license shall~~ be issued with the
541 exemption authorized in this section for any period beginning on
542 or after that date.

543 Section 16. Section 205.063, Florida Statutes, is amended
544 to read:

545 205.063 Exemptions; motor vehicles.--Vehicles used by any
546 person certified ~~licensed~~ under this chapter for the sale and
547 delivery of tangible personal property at ~~either~~ wholesale or
548 retail from his or her place of business on which a business tax
549 ~~license~~ is paid may ~~shall~~ not be construed to be separate places

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550 of business, and a business tax ~~no license~~ may not be levied on
 551 such vehicles or the operators thereof as salespersons or
 552 otherwise by a county or incorporated municipality, any other
 553 law to the contrary notwithstanding.

554 Section 17. Section 205.064, Florida Statutes, is amended
 555 to read:

556 205.064 Farm, aquacultural, grove, horticultural,
 557 floricultural, tropical piscicultural, and tropical fish farm
 558 products; certain exemptions.--

559 (1) A ~~No~~ local business tax certificate is not
 560 ~~occupational license shall be~~ required of any natural person for
 561 the privilege of engaging in the selling of farm, aquacultural,
 562 grove, horticultural, floricultural, tropical piscicultural, or
 563 tropical fish farm products, or products manufactured therefrom,
 564 except intoxicating liquors, wine, or beer, when such products
 565 were grown or produced by such natural person in the state.

566 (2) A wholesale farmers' produce market may ~~shall have the~~
 567 ~~right to~~ pay a tax of not more than \$200 for a certificate
 568 ~~license~~ that will entitle the market's stall tenants to engage
 569 in the selling of agricultural and horticultural products
 570 therein, in lieu of such tenants being required to obtain
 571 individual local certificates ~~occupational licenses~~ to so
 572 engage.

573 Section 18. Section 205.065, Florida Statutes, is amended
 574 to read:

575 205.065 Exemption; nonresident persons regulated by the
 576 Department of Business and Professional Regulation.--If any
 577 person engaging in or managing a business, profession, or

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578 occupation regulated by the Department of Business and
579 Professional Regulation has paid a business ~~an occupational~~
580 ~~license~~ tax for the current year to the county or municipality
581 in the state where the person's permanent business location or
582 branch office is maintained, no other local governing authority
583 may levy a business ~~an occupational license~~ tax, or any
584 registration or regulatory fee equivalent to the business
585 ~~occupational license~~ tax, on the person for performing work or
586 services on a temporary or transitory basis in another
587 municipality or county. ~~In no event shall any~~ Work or services
588 performed in a place other than the county or municipality where
589 the permanent business location or branch office is maintained
590 may not be construed as creating a separate business location or
591 branch office of that person for the purposes of this chapter.
592 Any properly licensed contractor asserting an exemption under
593 this section who is unlawfully required by the local governing
594 authority to pay a business ~~an occupational license~~ tax, or any
595 registration or regulatory fee equivalent to a business ~~the~~
596 ~~occupational license~~ tax, has ~~shall have~~ standing to challenge
597 the propriety of the local government's actions, and the
598 prevailing party in such a challenge is entitled to recover a
599 reasonable attorney's fee.

600 Section 19. Section 205.162, Florida Statutes, is amended
601 to read:

602 205.162 Exemption allowed certain disabled persons, the
603 aged, and widows with minor dependents.--

604 (1) All disabled persons physically incapable of manual
605 labor, widows with minor dependents, and persons 65 years of age

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606 or older, with not more than one employee or helper, and who use
 607 their own capital only, not in excess of \$1,000, may ~~shall be~~
 608 ~~allowed to~~ engage in any business or occupation in counties in
 609 which they live without being required to pay for a business tax
 610 certificate ~~license~~. The exemption provided by this section
 611 shall be allowed only upon the certificate of the county
 612 physician, or other reputable physician, that the applicant
 613 claiming the exemption is disabled, the nature and extent of the
 614 disability being specified therein, and in case the exemption is
 615 claimed by a widow with minor dependents, or a person over 65
 616 years of age, proof of the right to the exemption shall be made.
 617 Any person entitled to the exemption provided by this section
 618 shall, upon application and furnishing of the necessary proof as
 619 aforesaid, be issued a certificate ~~license~~ which shall have
 620 plainly stamped or written across the face thereof the fact that
 621 it is issued under this section, and the reason for the
 622 exemption shall be written thereon.

623 (2) Neither ~~In no event under this nor~~ or any other law
 624 exempts ~~shall~~ any person, ~~veteran or otherwise,~~ be allowed any
 625 ~~exemption whatsoever~~ from the payment of any amount required by
 626 law for the issuance of a license to sell intoxicating liquors
 627 or malt and vinous beverages.

628 Section 20. Section 205.171, Florida Statutes, is amended
 629 to read:

630 205.171 Exemptions allowed disabled veterans of any war or
 631 their unremarried spouses.--

632 (1) Any bona fide, permanent resident elector of the state
 633 who served as an officer or enlisted person during any of the

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634 | periods specified in s. 1.01(14) in the Armed Forces of the
 635 | United States, National Guard, or United States Coast Guard or
 636 | Coast Guard Reserve, or any temporary member thereof, who has
 637 | actually been, or may hereafter be, reassigned by the air force,
 638 | army, navy, coast guard, or marines to active duty during any
 639 | war, declared or undeclared, armed conflicts, crises, etc., who
 640 | was honorably discharged from the service of the United States,
 641 | and who at the time of his or her application for a business tax
 642 | certificate is license as hereinafter mentioned shall be
 643 | disabled from performing manual labor shall, upon sufficient
 644 | identification, proof of being a permanent resident elector in
 645 | the state, and production of an honorable discharge from the
 646 | service of the United States:

647 | (a) Be granted a certificate license to engage in any
 648 | business or occupation in the state which may be carried on
 649 | mainly through the personal efforts of the certificateholder
 650 | licensee as a means of livelihood and for which the state
 651 | license or, county, or municipal certificate license does not
 652 | exceed the sum of \$50 for each without payment of any business
 653 | license tax otherwise provided for by law; or

654 | (b) Be entitled to an exemption to the extent of \$50 on
 655 | any certificate license to engage in any business or occupation
 656 | in the state which may be carried on mainly through the personal
 657 | efforts of the certificateholder licensee as a means of
 658 | livelihood when the state license or, county, or municipal
 659 | certificate license for such business or occupation is shall be
 660 | more than \$50. The exemption ~~heretofore referred to~~ shall extend
 661 | to and include the right of the certificateholder licensee to

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662 operate an automobile-for-hire of not exceeding five-passenger
663 capacity, including the driver, when ~~it shall be made to appear~~
664 ~~that~~ such automobile is ~~bona fide~~ owned or contracted to be
665 purchased by the certificateholder licensee and is being
666 operated by him or her as a means of livelihood and that the
667 proper business license tax for the operation of such motor
668 vehicle for private use has been applied for and attached to the
669 ~~said~~ motor vehicle and the proper fees ~~therefor~~ paid by the
670 certificateholder licensee.

671 (2) When ~~any~~ such person applies ~~shall apply~~ for a
672 certificate license to conduct any business or occupation for
673 which ~~either~~ the county or municipal business license tax
674 exceeds ~~as fixed by law shall exceed the sum of~~ \$50, the
675 remainder of such license tax in excess of \$50 shall be paid in
676 cash.

677 (3) Each ~~and every~~ tax collecting authority of this state
678 and of each county ~~thereof~~ and each municipality ~~therein~~ shall
679 issue to such persons as may be entitled hereunder a certificate
680 license pursuant to the foregoing provision and subject to the
681 conditions thereof. Such certificate license when issued shall
682 be marked across the face ~~thereof~~ "Veterans Exempt
683 License"--"Not Transferable." Before issuing the certificate
684 ~~same~~, proof shall be duly made ~~in each case~~ that the applicant
685 is entitled under ~~the conditions of~~ this law to receive the
686 exemption ~~herein provided for~~. The proof may be made by
687 establishing to the satisfaction of such tax collecting
688 authority by means of certificate of honorable discharge or

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689 certified copy thereof that the applicant is a veteran within
690 the purview of this section and by exhibiting:

691 (a) A certificate of government-rated disability to an
692 extent of 10 percent or more;

693 (b) The affidavit or testimony of a reputable physician
694 who personally knows the applicant and who makes oath that the
695 applicant is disabled from performing manual labor as a means of
696 livelihood;

697 (c) The certificate of the veteran's service officer of
698 the county in which applicant lives, duly executed under the
699 hand and seal of the chief officer and secretary thereof,
700 attesting the fact that the applicant is disabled and entitled
701 to receive a certificate ~~license~~ within the meaning and intent
702 of this section;

703 (d) A pension certificate issued to him or her by the
704 United States by reason of such disability; or

705 (e) Such other reasonable proof as may be required by the
706 tax collecting authority to establish the fact that such
707 applicant is ~~so~~ disabled.

708
709 All certificates ~~licenses~~ issued under this section shall be in
710 the same general form as other state, county, and municipal
711 licenses and shall expire at the same time as such other
712 licenses are fixed by law to expire.

713 (4) Certificates ~~All licenses~~ obtained ~~under the~~
714 ~~provisions of this section~~ by the commission of fraud upon any
715 issuing authority are ~~shall be deemed null and~~ void. Any person
716 who has fraudulently obtained a certificate ~~any such license~~, or

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717 | who has fraudulently received any transfer of a certificate
 718 | ~~license~~ issued to another, and has thereafter engaged in any
 719 | business or occupation requiring a certificate ~~license~~ under
 720 | color thereof ~~is shall be~~ subject to prosecution ~~as~~ for engaging
 721 | in a business or occupation without having the required
 722 | certificate ~~license~~ under the laws of the state. Such
 723 | certificate ~~may license shall~~ not be issued in any county other
 724 | than the county where the ~~wherein said~~ veteran is a ~~bona fide~~
 725 | resident citizen elector, unless such veteran produces ~~applying~~
 726 | ~~therefor shall produce to the tax collecting authority in such~~
 727 | ~~county~~ a certificate of the tax collector of his or her home
 728 | county to the effect that no exemption from certification
 729 | ~~license~~ has been granted to such veteran in his or her home
 730 | county under ~~the authority of~~ this section.

731 | (5) Neither ~~In no event, under this~~ nor ~~or~~ any other law
 732 | ~~exempts, shall~~ any person, ~~veteran or otherwise, be allowed any~~
 733 | ~~exemption whatsoever~~ from the payment of any amount required by
 734 | law for the issuance of a license to sell intoxicating liquors
 735 | or malt and vinous beverages.

736 | (6) The unremarried spouse of a ~~the~~ deceased disabled
 737 | veteran of any war in which the United States Armed Forces
 738 | participated is ~~will be~~ entitled to the same exemptions as the
 739 | disabled veteran.

740 | Section 21. Section 205.191, Florida Statutes, is amended
 741 | to read:

742 | 205.191 Religious tenets; exemption.--~~Nothing in~~ This
 743 | chapter does not ~~shall be construed to~~ require a business tax

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744 certificate ~~license~~ for practicing the religious tenets of any
745 church.

746 Section 22. Section 205.192, Florida Statutes, is amended
747 to read:

748 205.192 Charitable, etc., organizations; occasional sales,
749 fundraising; exemption.--A business tax certificate is not ~~No~~
750 ~~occupational license shall be~~ required of any charitable,
751 religious, fraternal, youth, civic, service, or other similar
752 ~~such~~ organization that ~~when the organization~~ makes occasional
753 sales or engages in fundraising projects that ~~when the projects~~
754 are performed exclusively by the members, thereof and ~~when~~ the
755 proceeds derived from the activities are used exclusively in the
756 charitable, religious, fraternal, youth, civic, and service
757 activities of the organization.

758 Section 23. Section 205.193, Florida Statutes, is amended
759 to read:

760 205.193 Mobile home setup operations; local business tax
761 certificate ~~license~~ prohibited; exception.--A ~~No~~ county,
762 municipality, or other unit of local government may not require
763 a ~~duly~~ licensed mobile home dealer or a ~~duly~~ licensed mobile
764 home manufacturer, or an employee of a ~~such~~ dealer or
765 manufacturer, who performs setup operations as defined in s.
766 320.822 to be a certificateholder ~~licensed~~ to engage in such
767 operations. However, such dealer or manufacturer must ~~shall be~~
768 ~~required to~~ obtain a local certificate ~~occupational license~~ for
769 his or her permanent business location or branch office, which
770 certificate ~~license~~ shall not require for its issuance any
771 conditions other than those required by chapter 320.

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772 Section 24. Section 205.194, Florida Statutes, is amended
773 to read:

774 205.194 Prohibition of local business tax certificate
775 ~~occupational licensure~~ without exhibition of state license or
776 registration.--

777 (1) Any person applying for or renewing a local business
778 tax certificate ~~occupational license~~ for the ~~licensing~~ period
779 beginning October 1, 1985, to practice any profession regulated
780 by the Department of Business and Professional Regulation, or
781 any board or commission thereof, must exhibit an active state
782 certificate, registration, or license, or proof of copy of the
783 same, before such local certificate ~~occupational license~~ may be
784 issued. Thereafter, only persons applying for the first time for
785 a certificate ~~local occupational license~~ must exhibit such
786 certification, registration, or license.

787 (2) The Department of Business and Professional Regulation
788 shall, by August 1 of each year, supply to the local official
789 who issues local certificates ~~occupational licenses~~ a current
790 list of professions it regulates and information regarding those
791 persons for whom certificates ~~local occupational licenses~~ should
792 not be renewed due to the suspension, revocation, or
793 inactivation of such person's state license, certificate, or
794 registration. The official who issues local certificates
795 ~~occupational licenses~~ shall not renew such license unless such
796 person can exhibit an active state certificate, registration, or
797 license.

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798 (3) This section shall not apply to s. 489.113, s.
799 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s.
800 489.521, or s. 489.537.

801 Section 25. Section 205.196, Florida Statutes, is amended
802 to read:

803 205.196 Pharmacies and pharmacists.--~~A~~ ~~No~~ state, county,
804 or municipal licensing agency may not ~~shall~~ issue a business tax
805 certificate ~~an occupational license~~ to operate a pharmacy unless
806 the applicant produces ~~shall first exhibit~~ a current permit
807 issued by the Board of Pharmacy; however, no such certificate is
808 ~~occupational license shall be required in order~~ to practice the
809 profession of pharmacy.

810 Section 26. Section 205.1965, Florida Statutes, is amended
811 to read:

812 205.1965 Assisted living facilities.--A county or
813 municipality may not issue a business tax certificate ~~an~~
814 ~~occupational license~~ for the operation of an assisted living
815 facility pursuant to part III of chapter 400 without first
816 ascertaining that the applicant has been licensed by the Agency
817 for Health Care Administration to operate such facility at the
818 specified location or locations. The Agency for Health Care
819 Administration shall furnish to local agencies responsible for
820 issuing certificates ~~occupational licenses~~ sufficient
821 instructions for making the ~~above~~ required determinations.

822 Section 27. Section 205.1967, Florida Statutes, is amended
823 to read:

824 205.1967 Prerequisite for issuance of pest control
825 business tax certificate ~~occupational license~~.--A municipality

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826 or county may not issue a business tax certificate ~~an~~
 827 ~~occupational license~~ to any pest control business regulated
 828 ~~coming~~ under chapter 482, unless a current license has been
 829 procured from the Department of Agriculture and Consumer
 830 Services for each of its business locations in that municipality
 831 or county. Upon presentation of the requisite licenses from the
 832 department and the required fee, a business tax certificate ~~an~~
 833 ~~occupational license~~ shall be issued by the municipality or
 834 county in which application is made.

835 Section 28. Section 205.1969, Florida Statutes, is amended
 836 to read:

837 205.1969 Health studios; consumer protection.--A ~~No~~ county
 838 or municipality may not ~~shall~~ issue or renew a business tax
 839 certificate ~~an occupational license~~ for the operation of a
 840 health studio pursuant to ss. 501.012-501.019 or ballroom dance
 841 studio pursuant to s. 501.143, unless such business exhibits a
 842 current license, registration, or letter of exemption from the
 843 Department of Agriculture and Consumer Services.

844 Section 29. Section 205.1971, Florida Statutes, is amended
 845 to read:

846 205.1971 Sellers of travel; consumer protection.--A ~~No~~
 847 county or municipality may not ~~shall~~ issue or renew a business
 848 tax certificate ~~an occupational license~~ to engage in business as
 849 a seller of travel pursuant to part XI of chapter 559 unless
 850 such business exhibits a current registration or letter of
 851 exemption from the Department of Agriculture and Consumer
 852 Services.

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853 Section 30. Section 205.1973, Florida Statutes, is amended
854 to read:

855 205.1973 Telemarketing businesses; consumer protection.--A
856 county or municipality may not issue or renew a business tax
857 certificate ~~an occupational license~~ for the operation of a
858 telemarketing business under ss. 501.604 and 501.608, unless
859 such business exhibits a current license or registration from
860 the Department of Agriculture and Consumer Services or a current
861 affidavit of exemption.

862 Section 31. This act shall take effect January 1, 2007.