

CHAMBER ACTION

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1 The Local Government Council 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 "receipt" 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) "Receipt" means the document that is issued by the  
69 local governing authority which bears the words "Local Business  
70 Tax Receipt" 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

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 receipt ~~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 receipt ~~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 receipts granted to any  
173 utility franchised by the county for which a franchise fee is  
174 paid.

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

178 (2) Any receipt ~~business license~~ may be transferred to a  
179 new owner, when there is a bona fide sale of the business, upon  
180 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 receipt ~~license~~ and evidence of  
183 the sale.

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

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CODING: Words ~~stricken~~ are deletions; words underlined are additions.

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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

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 receipts or licenses granted to any utility  
 278 franchised by the municipality for which a franchise fee is  
 279 paid.

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

283 (2) Any business receipt ~~license~~ may be transferred to a  
 284 new owner, when there is a bona fide sale of the business, upon  
 285 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 receipt ~~license~~ and evidence of the  
 288 sale.

289 (3) Upon written request and presentation of the original  
 290 receipt ~~license~~, any receipt ~~license~~ may be transferred from one  
 291 location to another location in the same municipality upon  
 292 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 receipt ~~license~~ and collect the tax  
 298 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 receipt ~~license~~ and  
305 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 receipt  
308 ~~license~~ and collect the tax thereon. Before any local government  
309 may issue receipts ~~occupational licenses~~ on behalf of another  
310 local government, appropriate agreements must be entered into by  
311 the affected local governments.

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

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

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

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

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

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

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

345 205.0532 Revocation or refusal to renew; doing business  
346 with Cuba.--Any local governing authority issuing a business tax  
347 receipt ~~an occupational license~~ to any individual, business, or  
348 entity under this chapter may revoke or refuse to renew such  
349 receipt ~~license~~ if the individual, business, or entity, or  
350 parent company of such individual, business, or entity, is doing  
351 business with Cuba.

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

354 205.0535 Reclassification and rate structure revisions.--

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

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

377 (3) (a) After the reclassification and rate structure  
 378 revisions have been transmitted to and considered by the  
 379 appropriate local governing body, it may adopt by majority vote  
 380 a new business ~~occupational license~~ tax ordinance. Except that a  
 381 minimum ~~license~~ tax of up to \$25 is permitted, the  
 382 reclassification may ~~shall~~ not increase the ~~occupational license~~

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

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

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

402 2. For counties, the sum of the revenue base, 10 percent  
403 of that revenue base, and the amount of revenue distributed by  
404 the county to the municipalities under s. 205.033(4) during the  
405 most recently completed local fiscal year. The revenue base is  
406 the business ~~occupational license~~ tax revenue generated by  
407 receipts ~~licenses~~ issued for the most recently completed local  
408 fiscal year or the amount of revenue that would have been  
409 generated from the authorized increases under s. 205.033(1)(b),

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410 | whichever is greater, but may not include any revenues  
411 | distributed to municipalities under s. 205.033(4).

412 | (c) In addition to the revenue increases authorized by  
413 | paragraph (b), revenue increases attributed to the increases in  
414 | the number of receipts ~~licenses~~ issued are authorized.

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

421 | (5) A receipt may not ~~No license shall~~ be issued unless  
422 | the federal employer identification number or social security  
423 | number is obtained from the person to be taxed ~~licensed~~.

424 | Section 13. Section 205.0536, Florida Statutes, is amended  
425 | to read:

426 | 205.0536 Distribution of county revenues.--A county that  
427 | establishes a new rate structure under s. 205.0535 shall retain  
428 | all business ~~occupational license~~ tax revenues collected from  
429 | businesses, professions, or occupations whose places of business  
430 | are located within the unincorporated portions of the county.  
431 | Any business ~~occupational license~~ tax revenues collected by a  
432 | county that establishes a new rate structure under s. 205.0535  
433 | from businesses, professions, or occupations whose places of  
434 | business are located within a municipality, exclusive of the  
435 | costs of collection, must be apportioned between the  
436 | unincorporated area of the county and the incorporated  
437 | municipalities located therein by a ratio derived by dividing



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

446 Section 14. Section 205.0537, Florida Statutes, is amended  
447 to read:

448 205.0537 Vending and amusement machines.--The business  
449 premises where a coin-operated or token-operated vending machine  
450 that dispenses products, merchandise, or services or where an  
451 amusement or game machine is operated must assure that any  
452 required municipal or county business tax receipt ~~occupational~~  
453 ~~license~~ for the machine is secured. The term "vending machine"  
454 does not include coin-operated telephone sets owned by persons  
455 who are in the business of providing local exchange telephone  
456 service and who pay the business tax ~~occupational license~~ under  
457 the category designated for telephone companies in the  
458 municipality or county or a pay telephone service provider  
459 certified pursuant to s. 364.3375. The business ~~license~~ tax for  
460 vending and amusement machines must be assessed based on the  
461 highest number of machines located on the business premises on  
462 any single day during the previous receipted ~~licensing~~ year or,  
463 in the case of new businesses, be based on an estimate for the  
464 current year. Replacement of one vending machine with another  
465 machine during a receipted ~~licensing~~ year does not affect the

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

477 Section 15. Section 205.054, Florida Statutes, is amended  
 478 to read:

479 205.054 Business ~~Occupational license~~ tax; partial  
 480 exemption for engaging in business or occupation in enterprise  
 481 zone.--

482 (1) Notwithstanding the provisions of s. 205.033(1)(a) or  
 483 s. 205.043(1)(a), the governing body of a county or municipality  
 484 may authorize by appropriate resolution or ordinance, adopted  
 485 pursuant to the procedure established in s. 205.032 or s.  
 486 205.042, the exemption of 50 percent of the business  
 487 ~~occupational license~~ tax levied for the privilege of engaging in  
 488 or managing any business, profession, or occupation in the  
 489 respective jurisdiction of the county or municipality when such  
 490 privilege is exercised at a permanent business location or  
 491 branch office located in an enterprise zone.

492 (2) Such exemption applies to each classification for  
 493 which a business tax receipt ~~an occupational license~~ is required

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494 in the jurisdiction. Classifications shall be the same in an  
495 enterprise zone as elsewhere in the jurisdiction. Each county or  
496 municipal business tax receipt ~~occupational license~~ issued with  
497 the exemption authorized in this section shall be in the same  
498 general form as the other county or municipal business tax  
499 receipts ~~occupational licenses~~ and shall expire at the same time  
500 as those other receipts ~~licenses~~ expire as fixed by law. Any  
501 receipt ~~license~~ issued with the exemption authorized in this  
502 section is nontransferable. The exemption authorized in this  
503 section does not apply to any penalty authorized in s. 205.053.

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

517 (4) Any receipt ~~license~~ obtained with the exemption  
518 authorized in this subsection by the commission of fraud upon  
519 the issuing authority is ~~shall be deemed null and~~ void. Any  
520 person who has fraudulently obtained such exemption and  
521 thereafter engages, under color of the receipt ~~license~~, in any

522 | business, profession, or occupation requiring the business tax  
 523 | receipt license is subject to prosecution for engaging in a  
 524 | business, profession, or occupation without having the required  
 525 | receipt license under the laws of the state.

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

533 |       (6) This section expires on the date specified in s.  
 534 | 290.016 for the expiration of the Florida Enterprise Zone Act;  
 535 | and a receipt may not ~~no license shall~~ be issued with the  
 536 | exemption authorized in this section for any period beginning on  
 537 | or after that date.

538 |       Section 16. Section 205.063, Florida Statutes, is amended  
 539 | to read:

540 |       205.063 Exemptions; motor vehicles.--Vehicles used by any  
 541 | person receipted ~~licensed~~ under this chapter for the sale and  
 542 | delivery of tangible personal property at ~~either~~ wholesale or  
 543 | retail from his or her place of business on which a business tax  
 544 | ~~license~~ is paid may ~~shall~~ not be construed to be separate places  
 545 | of business, and a business tax ~~no license~~ may not be levied on  
 546 | such vehicles or the operators thereof as salespersons or  
 547 | otherwise by a county or incorporated municipality, any other  
 548 | law to the contrary notwithstanding.

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549 Section 17. Section 205.064, Florida Statutes, is amended  
550 to read:

551 205.064 Farm, aquacultural, grove, horticultural,  
552 floricultural, tropical piscicultural, and tropical fish farm  
553 products; certain exemptions.--

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

561 (2) A wholesale farmers' produce market may ~~shall have the~~  
562 ~~right to~~ pay a tax of not more than \$200 for a receipt license  
563 that will entitle the market's stall tenants to engage in the  
564 selling of agricultural and horticultural products therein, in  
565 lieu of such tenants being required to obtain individual local  
566 business tax receipts ~~occupational licenses~~ to so engage.

567 Section 18. Section 205.065, Florida Statutes, is amended  
568 to read:

569 205.065 Exemption; nonresident persons regulated by the  
570 Department of Business and Professional Regulation.--If any  
571 person engaging in or managing a business, profession, or  
572 occupation regulated by the Department of Business and  
573 Professional Regulation has paid a business ~~an occupational~~  
574 ~~license~~ tax for the current year to the county or municipality  
575 in the state where the person's permanent business location or  
576 branch office is maintained, no other local governing authority

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

594 |       Section 19. Section 205.162, Florida Statutes, is amended  
 595 | to read:

596 |       205.162 Exemption allowed certain disabled persons, the  
 597 | aged, and widows with minor dependents.--

598 |       (1) All disabled persons physically incapable of manual  
 599 | labor, widows with minor dependents, and persons 65 years of age  
 600 | or older, with not more than one employee or helper, and who use  
 601 | their own capital only, not in excess of \$1,000, may ~~shall be~~  
 602 | ~~allowed to~~ engage in any business or occupation in counties in  
 603 | which they live without being required to pay ~~for~~ a business tax  
 604 | license. The exemption provided by this section shall be allowed

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605 | only upon the certificate of the county physician, or other  
 606 | reputable physician, that the applicant claiming the exemption  
 607 | is disabled, the nature and extent of the disability being  
 608 | specified therein, and in case the exemption is claimed by a  
 609 | widow with minor dependents, or a person over 65 years of age,  
 610 | proof of the right to the exemption shall be made. Any person  
 611 | entitled to the exemption provided by this section shall, upon  
 612 | application and furnishing of the necessary proof as aforesaid,  
 613 | be issued a receipt ~~license~~ which shall have plainly stamped or  
 614 | written across the face thereof the fact that it is issued under  
 615 | this section, and the reason for the exemption shall be written  
 616 | thereon.

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

622 |       Section 20. Section 205.171, Florida Statutes, is amended  
 623 | to read:

624 |       205.171 Exemptions allowed disabled veterans of any war or  
 625 | their unremarried spouses.--

626 |       (1) Any bona fide, permanent resident elector of the state  
 627 | who served as an officer or enlisted person during any of the  
 628 | periods specified in s. 1.01(14) in the Armed Forces of the  
 629 | United States, National Guard, or United States Coast Guard or  
 630 | Coast Guard Reserve, or any temporary member thereof, who has  
 631 | actually been, or may hereafter be, reassigned by the air force,  
 632 | army, navy, coast guard, or marines to active duty during any

633 war, declared or undeclared, armed conflicts, crises, etc., who  
 634 was honorably discharged from the service of the United States,  
 635 and who at the time of his or her application for a business tax  
 636 receipt is license as hereinafter mentioned shall be disabled  
 637 from performing manual labor shall, upon sufficient  
 638 identification, proof of being a permanent resident elector in  
 639 the state, and production of an honorable discharge from the  
 640 service of the United States:

641 (a) Be granted a receipt license to engage in any business  
 642 or occupation in the state which may be carried on mainly  
 643 through the personal efforts of the receiptholder licensee as a  
 644 means of livelihood and for which the state license or, county,  
 645 or municipal receipt license does not exceed the sum of \$50 for  
 646 each without payment of any business license tax otherwise  
 647 provided for by law; or

648 (b) Be entitled to an exemption to the extent of \$50 on  
 649 any receipt license to engage in any business or occupation in  
 650 the state which may be carried on mainly through the personal  
 651 efforts of the receiptholder licensee as a means of livelihood  
 652 when the state license or, county, or municipal receipt license  
 653 for such business or occupation is shall be more than \$50. The  
 654 exemption ~~heretofore referred to~~ shall extend to and include the  
 655 right of the receiptholder licensee to operate an automobile-  
 656 for-hire of not exceeding five-passenger capacity, including the  
 657 driver, when ~~it shall be made to appear that~~ such automobile is  
 658 ~~bona fide~~ owned or contracted to be purchased by the  
 659 receiptholder licensee and is being operated by him or her as a  
 660 means of livelihood and that the proper business license tax for



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661 the operation of such motor vehicle for private use has been  
662 applied for and attached to the ~~said~~ motor vehicle and the  
663 proper fees ~~therefor~~ paid by the receiptholder licensee.

664 (2) When ~~any~~ such person applies ~~shall apply~~ for a receipt  
665 license to conduct any business or occupation for which ~~either~~  
666 the county or municipal business license tax exceeds ~~as fixed by~~  
667 ~~law shall exceed the sum of~~ \$50, the remainder of such license  
668 tax in excess of \$50 shall be paid in cash.

669 (3) Each ~~and every~~ tax collecting authority of this state  
670 and of each county ~~thereof~~ and each municipality ~~therein~~ shall  
671 issue to such persons as may be entitled hereunder a receipt  
672 license pursuant to the foregoing provision and subject to the  
673 conditions thereof. Such receipt license when issued shall be  
674 marked across the face ~~thereof~~ "Veterans Exempt Receipt  
675 License"--"Not Transferable." Before issuing the receipt ~~same~~,  
676 proof shall be duly made ~~in each case~~ that the applicant is  
677 entitled under ~~the conditions of~~ this law to receive the  
678 exemption ~~herein provided for~~. The proof may be made by  
679 establishing to the satisfaction of such tax collecting  
680 authority by means of certificate of honorable discharge or  
681 certified copy thereof that the applicant is a veteran within  
682 the purview of this section and by exhibiting:

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

685 (b) The affidavit or testimony of a reputable physician  
686 who personally knows the applicant and who makes oath that the  
687 applicant is disabled from performing manual labor as a means of  
688 livelihood;

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689 (c) The certificate of the veteran's service officer of  
690 the county in which applicant lives, duly executed under the  
691 hand and seal of the chief officer and secretary thereof,  
692 attesting the fact that the applicant is disabled and entitled  
693 to receive a receipt ~~license~~ within the meaning and intent of  
694 this section;

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

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

700

701 All receipts ~~licenses~~ issued under this section shall be in the  
702 same general form as other state, county, and municipal licenses  
703 and shall expire at the same time as such other licenses are  
704 fixed by law to expire.

705 (4) Receipts All ~~licenses~~ obtained under the provisions of  
706 ~~this section~~ by the commission of fraud upon any issuing  
707 authority are ~~shall be deemed null and~~ void. Any person who has  
708 fraudulently obtained a receipt ~~any such license~~, or who has  
709 fraudulently received any transfer of a receipt ~~license~~ issued  
710 to another, and has thereafter engaged in any business or  
711 occupation requiring a receipt ~~license~~ under color thereof is  
712 ~~shall be~~ subject to prosecution ~~as~~ for engaging in a business or  
713 occupation without having the required receipt ~~license~~ under the  
714 laws of the state. Such receipt ~~may license~~ ~~shall~~ not be issued  
715 in any county other than the county where the ~~wherein said~~  
716 veteran is a ~~bona fide~~ resident citizen elector, unless such

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717 | veteran produces ~~applying therefor shall produce to the tax~~  
 718 | ~~collecting authority in such county~~ a certificate of the tax  
 719 | collector of his or her home county to the effect that no  
 720 | exemption from taxation license has been granted to such veteran  
 721 | in his or her home county under ~~the authority of~~ this section.

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

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

731 |       Section 21. Section 205.191, Florida Statutes, is amended  
 732 | to read:

733 |       205.191 Religious tenets; exemption.--~~Nothing in~~ This  
 734 | chapter does not ~~shall be construed to~~ require a business tax  
 735 | receipt license for practicing the religious tenets of any  
 736 | church.

737 |       Section 22. Section 205.192, Florida Statutes, is amended  
 738 | to read:

739 |       205.192 Charitable, etc., organizations; occasional sales,  
 740 | fundraising; exemption.--A business tax receipt is not ~~No~~  
 741 | ~~occupational license shall be~~ required of any charitable,  
 742 | religious, fraternal, youth, civic, service, or other similar  
 743 | such organization that ~~when the organization~~ makes occasional  
 744 | sales or engages in fundraising projects that ~~when the projects~~

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745 are performed exclusively by the members, ~~thereof~~ and ~~when~~ the  
746 proceeds derived from the activities are used exclusively in the  
747 charitable, religious, fraternal, youth, civic, and service  
748 activities of the organization.

749 Section 23. Section 205.193, Florida Statutes, is amended  
750 to read:

751 205.193 Mobile home setup operations; local business tax  
752 receipt license prohibited; exception.--~~A~~ ~~No~~ county,  
753 municipality, or other unit of local government may not require  
754 a ~~duly~~ licensed mobile home dealer or a ~~duly~~ licensed mobile  
755 home manufacturer, or an employee of ~~a~~ ~~such~~ dealer or  
756 manufacturer, who performs setup operations as defined in s.  
757 320.822 to be a business tax receiptholder ~~licensed~~ to engage in  
758 such operations. However, such dealer or manufacturer must ~~shall~~  
759 ~~be required to~~ obtain a local receipt ~~occupational license~~ for  
760 his or her permanent business location or branch office, which  
761 receipt license shall not require for its issuance any  
762 conditions other than those required by chapter 320.

763 Section 24. Section 205.194, Florida Statutes, is amended  
764 to read:

765 205.194 Prohibition of local business tax receipt  
766 ~~occupational licensure~~ without exhibition of state license or  
767 registration.--

768 (1) Any person applying for or renewing a local business  
769 tax receipt ~~occupational license~~ for the ~~licensing~~ period  
770 beginning October 1, 1985, to practice any profession regulated  
771 by the Department of Business and Professional Regulation, or  
772 any board or commission thereof, must exhibit an active state

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773 certificate, registration, or license, or proof of copy of the  
 774 same, before such local receipt ~~occupational license~~ may be  
 775 issued. Thereafter, only persons applying for the first time for  
 776 a receipt ~~local occupational license~~ must exhibit such  
 777 certification, registration, or license.

778 (2) The Department of Business and Professional Regulation  
 779 shall, by August 1 of each year, supply to the local official  
 780 who issues local business tax receipts ~~occupational licenses~~ a  
 781 current list of professions it regulates and information  
 782 regarding those persons for whom receipts ~~local occupational~~  
 783 ~~licenses~~ should not be renewed due to the suspension,  
 784 revocation, or inactivation of such person's state license,  
 785 certificate, or registration. The official who issues local  
 786 business tax receipts ~~occupational licenses~~ shall not renew such  
 787 license unless such person can exhibit an active state  
 788 certificate, registration, or license.

789 (3) This section shall not apply to s. 489.113, s.  
 790 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s.  
 791 489.521, or s. 489.537.

792 Section 25. Section 205.196, Florida Statutes, is amended  
 793 to read:

794 205.196 Pharmacies and pharmacists.--~~A~~ ~~No~~ state, county,  
 795 or municipal licensing agency may not ~~shall~~ issue a business tax  
 796 receipt ~~an occupational license~~ to operate a pharmacy unless the  
 797 applicant produces ~~shall first exhibit~~ a current permit issued  
 798 by the Board of Pharmacy; however, no such receipt is  
 799 ~~occupational license shall be required in order~~ to practice the  
 800 profession of pharmacy.

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801 Section 26. Section 205.1965, Florida Statutes, is amended  
802 to read:

803 205.1965 Assisted living facilities.--A county or  
804 municipality may not issue a business tax receipt ~~an~~  
805 ~~occupational license~~ for the operation of an assisted living  
806 facility pursuant to part III of chapter 400 without first  
807 ascertaining that the applicant has been licensed by the Agency  
808 for Health Care Administration to operate such facility at the  
809 specified location or locations. The Agency for Health Care  
810 Administration shall furnish to local agencies responsible for  
811 issuing business tax receipts ~~occupational licenses~~ sufficient  
812 instructions for making the ~~above~~ required determinations.

813 Section 27. Section 205.1967, Florida Statutes, is amended  
814 to read:

815 205.1967 Prerequisite for issuance of pest control  
816 business tax receipt ~~occupational license~~.--A municipality or  
817 county may not issue a business tax receipt ~~an occupational~~  
818 ~~license~~ to any pest control business regulated ~~coming~~ under  
819 chapter 482, unless a current license has been procured from the  
820 Department of Agriculture and Consumer Services for each of its  
821 business locations in that municipality or county. Upon  
822 presentation of the requisite licenses from the department and  
823 the required fee, a business tax receipt ~~an occupational license~~  
824 shall be issued by the municipality or county in which  
825 application is made.

826 Section 28. Section 205.1969, Florida Statutes, is amended  
827 to read:

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828           205.1969 Health studios; consumer protection.--~~A~~ ~~No~~ county  
829 or municipality may not ~~shall~~ issue or renew a business tax  
830 receipt ~~an occupational license~~ for the operation of a health  
831 studio pursuant to ss. 501.012-501.019 or ballroom dance studio  
832 pursuant to s. 501.143, unless such business exhibits a current  
833 license, registration, or letter of exemption from the  
834 Department of Agriculture and Consumer Services.

835           Section 29. Section 205.1971, Florida Statutes, is amended  
836 to read:

837           205.1971 Sellers of travel; consumer protection.--~~A~~ ~~No~~  
838 county or municipality may not ~~shall~~ issue or renew a business  
839 tax receipt ~~an occupational license~~ to engage in business as a  
840 seller of travel pursuant to part XI of chapter 559 unless such  
841 business exhibits a current registration or letter of exemption  
842 from the Department of Agriculture and Consumer Services.

843           Section 30. Section 205.1973, Florida Statutes, is amended  
844 to read:

845           205.1973 Telemarketing businesses; consumer protection.--A  
846 county or municipality may not issue or renew a business tax  
847 receipt ~~an occupational license~~ for the operation of a  
848 telemarketing business under ss. 501.604 and 501.608, unless  
849 such business exhibits a current license or registration from  
850 the Department of Agriculture and Consumer Services or a current  
851 affidavit of exemption.

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