

1                   A bill to be entitled  
2           An act relating to local occupational license taxes;  
3           amending ch. 205, F.S., consisting of ss. 205.013-  
4           205.1973, F.S.; changing the term "local occupational  
5           license tax" to "local business tax"; defining the term  
6           "receipt" as it relates to business taxes; amending  
7           provisions to conform; providing an effective date.

8  
9           WHEREAS, local governments impose an occupational license  
10          tax for the privilege of engaging in a business or profession,  
11          and

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

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

16          WHEREAS, some unscrupulous persons present a local  
17          occupational license to consumers as proof of competency to  
18          perform various repairs and services, and

19          WHEREAS, local consumers are victimized by these  
20          representations, and

21          WHEREAS, changing the name of the item issued by local  
22          governments from occupational license tax to local business tax  
23          may eliminate some fraudulent misrepresentations, and

24          WHEREAS, the Legislature seeks to change the name of the  
25          "Local Occupational License Tax Act" to the "Local Business Tax  
26          Act" and make related changes, NOW, THEREFORE,

27

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

29

30 Section 1. Section 205.013, Florida Statutes, is amended  
31 to read:

32 205.013 Short title.--This chapter shall be known and may  
33 be cited as the "Local Business ~~Occupational License~~ Tax Act."

34 Section 2. Section 205.022, Florida Statutes, is amended  
35 to read:

36 205.022 Definitions.--When used in this chapter, the  
37 following terms and phrases shall have the meanings ascribed to  
38 them in this section, except when the context clearly indicates  
39 a different meaning:

40 (1)~~(6)~~ "Business," "profession," and "occupation" do not  
41 include the customary religious, charitable, or educational  
42 activities of nonprofit religious, nonprofit charitable, and  
43 nonprofit educational institutions in this state, which  
44 institutions are more particularly defined and limited as  
45 follows:

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

51 (b) "Educational institutions" means state tax-supported  
52 or parochial, church and nonprofit private schools, colleges, or  
53 universities conducting regular classes and courses of study  
54 required for accreditation by or membership in the Southern

55 Association of Colleges and Schools, the Department of  
56 Education, or the Florida Council of Independent Schools.  
57 Nonprofit libraries, art galleries, and museums open to the  
58 public are defined as educational institutions and eligible for  
59 exemption.

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

64 (2) "Receipt" means the document that is issued by the  
65 local governing authority which bears the words "Local Business  
66 Tax Receipt" and evidences that the person in whose name the  
67 document is issued has complied with the provisions of this  
68 chapter relating to the business tax.

69 (3)-(5) "Classification" means the method by which a  
70 business or group of businesses is identified by size or type,  
71 or both.

72 (4)-(7) "Enterprise zone" means an area designated as an  
73 enterprise zone pursuant to s. 290.0065. This subsection expires  
74 on the date specified in s. 290.016 for the expiration of the  
75 Florida Enterprise Zone Act.

76 (5)-(1) "Local business tax ~~occupational license~~" means the  
77 fees charged and the method by which a local governing authority  
78 grants the privilege of engaging in or managing any business,  
79 profession, or occupation within its jurisdiction. It does not  
80 mean any fees or licenses paid to any board, commission, or  
81 officer for permits, registration, examination, or inspection.

82 Unless otherwise provided by law, these are deemed to be  
 83 regulatory and in addition to, but not in lieu of, any local  
 84 business tax ~~occupational license~~ imposed under the provisions  
 85 of this chapter.

86 (6)~~(2)~~ "Local governing authority" means the governing  
 87 body of any county or incorporated municipality of this state.

88 (7)~~(3)~~ "Person" means any individual, firm, partnership,  
 89 joint adventure, syndicate, or other group or combination acting  
 90 as a unit, association, corporation, estate, trust, business  
 91 trust, trustee, executor, administrator, receiver, or other  
 92 fiduciary, and includes the plural as well as the singular.

93 (8)~~(4)~~ "Taxpayer" means any person liable for taxes  
 94 imposed under the provisions of this chapter; any agent required  
 95 to file and pay any taxes imposed hereunder; and the heirs,  
 96 successors, assignees, and transferees of any such person or  
 97 agent.

98 Section 3. Section 205.023, Florida Statutes, is amended  
 99 to read:

100 205.023 Requirement to report status of fictitious name  
 101 registration.--As a prerequisite to receiving a local business  
 102 tax receipt ~~occupational license~~ under this chapter or  
 103 transferring a business license under s. 205.033(2) or s.  
 104 205.043(2), the applicant or new owner must present to the  
 105 county or municipality that has jurisdiction to issue or  
 106 transfer the receipt ~~license~~ either:

107 (1) A copy of the applicant's or new owner's current  
 108 fictitious name registration, issued by the Division of  
 109 Corporations of the Department of State; or

110 (2) A written statement, signed by the applicant or new  
 111 owner, which sets forth the reason that the applicant or new  
 112 owner need not comply with the Fictitious Name Act.

113 Section 4. Section 205.0315, Florida Statutes, is amended  
 114 to read:

115 205.0315 Ordinance adoption after October 1,  
 116 1995.--Beginning October 1, 1995, a county or municipality that  
 117 has not adopted a business ~~an occupational license~~ tax ordinance  
 118 or resolution may adopt a business ~~an occupational license~~ tax  
 119 ordinance. The business ~~occupational license~~ tax rate structure  
 120 and classifications in the adopted ordinance must be reasonable  
 121 and based upon the rate structure and classifications prescribed  
 122 in ordinances adopted by adjacent local governments that have  
 123 implemented s. 205.0535. If no adjacent local government has  
 124 implemented s. 205.0535, or if the governing body of the county  
 125 or municipality finds that the rate structures or  
 126 classifications of adjacent local governments are unreasonable,  
 127 the rate structure or classifications prescribed in its  
 128 ordinance may be based upon those prescribed in ordinances  
 129 adopted by local governments that have implemented s. 205.0535  
 130 in counties or municipalities that have a comparable population.

131 Section 5. Section 205.032, Florida Statutes, is amended  
 132 to read:

133           205.032 Levy; counties.--The governing body of a county  
 134 may levy, by appropriate resolution or ordinance, a business an  
 135 ~~occupational license~~ tax for the privilege of engaging in or  
 136 managing any business, profession, or occupation within its  
 137 jurisdiction. However, the governing body must first give at  
 138 least 14 days' public notice between the first and last reading  
 139 of the resolution or ordinance by publishing a notice in a  
 140 newspaper of general circulation within its jurisdiction as  
 141 defined by law. The public notice must contain the proposed  
 142 classifications and rates applicable to the business  
 143 ~~occupational license~~ tax.

144           Section 6. Section 205.033, Florida Statutes, is amended  
 145 to read:

146           205.033 Conditions for levy; counties.--

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

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

152           (b) Unless the county implements s. 205.0535 or adopts a  
 153 new business ~~occupational license~~ tax ordinance under s.  
 154 205.0315, a business an~~occupational license~~ tax levied under  
 155 this subsection may not exceed the rate provided by this chapter  
 156 in effect for the year beginning October 1, 1971; however,  
 157 beginning October 1, 1980, the county governing body may  
 158 increase business ~~occupational license~~ taxes authorized by this  
 159 chapter. The amount of the increase above the ~~license~~ tax rate

160 levied on October 1, 1971, for ~~license~~ taxes levied at a flat  
161 rate may be up to 100 percent for business ~~occupational license~~  
162 taxes that are \$100 or less; 50 percent for business  
163 ~~occupational license~~ taxes that are between \$101 and \$300; and  
164 25 percent for business ~~occupational license~~ taxes that are more  
165 than \$300. Beginning October 1, 1982, the increase may not  
166 exceed 25 percent for ~~license~~ taxes levied at graduated or per  
167 unit rates. Authority to increase business ~~occupational license~~  
168 taxes does not apply to licenses or receipts granted to any  
169 utility franchised by the county for which a franchise fee is  
170 paid.

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

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

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

185 (4) The revenues derived from the business ~~occupational~~  
186 ~~license~~ tax, exclusive of the costs of collection and any credit

187 given for municipal business license taxes, shall be apportioned  
 188 between the unincorporated area of the county and the  
 189 incorporated municipalities located therein by a ratio derived  
 190 by dividing their respective populations by the population of  
 191 the county. This subsection does not apply to counties that have  
 192 established a new rate structure under s. 205.0535.

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

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

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



213 advertising, promotional activities, and other sales and  
214 marketing techniques.

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

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

223 Section 7. Section 205.042, Florida Statutes, is amended  
224 to read:

225 205.042 Levy; municipalities.--The governing body of an  
226 incorporated municipality may levy, by appropriate resolution or  
227 ordinance, a business ~~an occupational license~~ tax for the  
228 privilege of engaging in or managing any business, profession,  
229 or occupation within its jurisdiction. However, the governing  
230 body must first give at least 14 days' public notice between the  
231 first and last reading of the resolution or ordinance by  
232 publishing the notice in a newspaper of general circulation  
233 within its jurisdiction as defined by law. The notice must  
234 contain the proposed classifications and rates applicable to the  
235 business ~~occupational license~~ tax. The business ~~occupational~~  
236 ~~license~~ tax may be levied on:

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

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

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

249 Section 8. Section 205.043, Florida Statutes, is amended  
 250 to read:

251 205.043 Conditions for levy; municipalities.--

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

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

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

267 taxes that are \$100 or less; 50 percent for business  
268 ~~occupational license~~ taxes that are between \$101 and \$300; and  
269 25 percent for business ~~occupational license~~ taxes that are more  
270 than \$300. Beginning October 1, 1982, an increase may not exceed  
271 25 percent for ~~license~~ taxes levied at graduated or per unit  
272 rates. Authority to increase business ~~occupational license~~ taxes  
273 does not apply to receipts or licenses granted to any utility  
274 franchised by the municipality for which a franchise fee is  
275 paid.

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

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

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

290 (4) If the governing body of the county in which the  
291 municipality is located has levied a business ~~an occupational~~  
292 ~~license~~ tax or subsequently levies such a tax, the collector of

293 | the county tax may issue the receipt ~~license~~ and collect the tax  
 294 | thereon.

295 |         Section 9. Section 205.045, Florida Statutes, is amended  
 296 | to read:

297 |         205.045 Transfer of administrative duties.--The governing  
 298 | body of a municipality that levies a business ~~an occupational~~  
 299 | ~~license~~ tax may request that the county in which the  
 300 | municipality is located issue the municipal receipt ~~license~~ and  
 301 | collect the tax thereon. The governing body of a county that  
 302 | levies a business ~~an occupational~~ ~~license~~ tax may request that  
 303 | municipalities within the county issue the county receipt  
 304 | ~~license~~ and collect the tax thereon. Before any local government  
 305 | may issue receipts ~~occupational licenses~~ on behalf of another  
 306 | local government, appropriate agreements must be entered into by  
 307 | the affected local governments.

308 |         Section 10. Section 205.053, Florida Statutes, is amended  
 309 | to read:

310 |         205.053 Business tax receipts ~~Occupational licenses~~; dates  
 311 | due and delinquent; penalties.--

312 |         (1) All business tax receipts ~~licenses~~ shall be sold by  
 313 | the appropriate tax collector beginning August 1 of each year,  
 314 | are due and payable on or before September 30 of each year, and  
 315 | expire on September 30 of the succeeding year. If September 30  
 316 | falls on a weekend or holiday, the tax is due and payable on or  
 317 | before the first working day following September 30. Provisions  
 318 | for partial receipts ~~licenses~~ may be made in the resolution or  
 319 | ordinance authorizing such receipts ~~licenses~~. Receipts ~~licenses~~

320 that are not renewed when due and payable are delinquent and  
 321 subject to a delinquency penalty of 10 percent for the month of  
 322 October, plus an additional 5 percent penalty for each  
 323 subsequent month of delinquency until paid. However, the total  
 324 delinquency penalty may not exceed 25 percent of the business  
 325 ~~occupational license~~ tax for the delinquent establishment.

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

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

339 Section 11. Section 205.0532, Florida Statutes, is amended  
 340 to read:

341 205.0532 Revocation or refusal to renew; doing business  
 342 with Cuba.--Any local governing authority issuing a business tax  
 343 receipt ~~an occupational license~~ to any individual, business, or  
 344 entity under this chapter may revoke or refuse to renew such  
 345 receipt ~~license~~ if the individual, business, or entity, or

346 | parent company of such individual, business, or entity, is doing  
 347 | business with Cuba.

348 |         Section 12. Section 205.0535, Florida Statutes, is amended  
 349 | to read:

350 |             205.0535 Reclassification and rate structure revisions.--

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

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

373 (3) (a) After the reclassification and rate structure  
374 revisions have been transmitted to and considered by the  
375 appropriate local governing body, it may adopt by majority vote  
376 a new business ~~occupational license~~ tax ordinance. Except that a  
377 minimum ~~license~~ tax of up to \$25 is permitted, the  
378 reclassification may ~~shall~~ not increase the ~~occupational license~~  
379 tax by more than the following: for receipts ~~licenses~~ costing  
380 \$150 or less, 200 percent; for receipts ~~licenses~~ costing more  
381 than \$150 but not more than \$500, 100 percent; for receipts  
382 ~~licenses~~ costing more than \$500 but not more than \$2,500, 75  
383 percent; for receipts ~~licenses~~ costing more than \$2,500 but not  
384 more than \$10,000, 50 percent; and for receipts ~~licenses~~ costing  
385 more than \$10,000, 10 percent; however, in no case may the tax  
386 on any receipt ~~license~~ be increased more than \$5,000.

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

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

398 2. For counties, the sum of the revenue base, 10 percent  
399 of that revenue base, and the amount of revenue distributed by

400 the county to the municipalities under s. 205.033(4) during the  
 401 most recently completed local fiscal year. The revenue base is  
 402 the business ~~occupational license~~ tax revenue generated by  
 403 receipts ~~licenses~~ issued for the most recently completed local  
 404 fiscal year or the amount of revenue that would have been  
 405 generated from the authorized increases under s. 205.033(1)(b),  
 406 whichever is greater, but may not include any revenues  
 407 distributed to municipalities under s. 205.033(4).

408 (c) In addition to the revenue increases authorized by  
 409 paragraph (b), revenue increases attributed to the increases in  
 410 the number of receipts ~~licenses~~ issued are authorized.

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

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

420 Section 13. Section 205.0536, Florida Statutes, is amended  
 421 to read:

422 205.0536 Distribution of county revenues.--A county that  
 423 establishes a new rate structure under s. 205.0535 shall retain  
 424 all business ~~occupational license~~ tax revenues collected from  
 425 businesses, professions, or occupations whose places of business  
 426 are located within the unincorporated portions of the county.



427 Any business ~~occupational license~~ tax revenues collected by a  
 428 county that establishes a new rate structure under s. 205.0535  
 429 from businesses, professions, or occupations whose places of  
 430 business are located within a municipality, exclusive of the  
 431 costs of collection, must be apportioned between the  
 432 unincorporated area of the county and the incorporated  
 433 municipalities located therein by a ratio derived by dividing  
 434 their respective populations by the population of the county. As  
 435 used in this section, the term "population" means the latest  
 436 official state estimate of population certified under s.  
 437 186.901. The revenues so apportioned shall be sent to the  
 438 governing authority of each municipality, according to its  
 439 ratio, and to the governing authority of the county, according  
 440 to the ratio of the unincorporated area, within 15 days after  
 441 the month of receipt.

442 Section 14. Section 205.0537, Florida Statutes, is amended  
 443 to read:

444 205.0537 Vending and amusement machines.--The business  
 445 premises where a coin-operated or token-operated vending machine  
 446 that dispenses products, merchandise, or services or where an  
 447 amusement or game machine is operated must assure that any  
 448 required municipal or county business tax receipt ~~occupational~~  
 449 ~~license~~ for the machine is secured. The term "vending machine"  
 450 does not include coin-operated telephone sets owned by persons  
 451 who are in the business of providing local exchange telephone  
 452 service and who pay the business tax ~~occupational license~~ under  
 453 the category designated for telephone companies in the

454 municipality or county or a pay telephone service provider  
 455 certified pursuant to s. 364.3375. The business ~~license~~ tax for  
 456 vending and amusement machines must be assessed based on the  
 457 highest number of machines located on the business premises on  
 458 any single day during the previous receipted ~~licensing~~ year or,  
 459 in the case of new businesses, be based on an estimate for the  
 460 current year. Replacement of one vending machine with another  
 461 machine during a receipted ~~licensing~~ year does not affect the  
 462 tax assessment for that year, unless the replacement machine  
 463 belongs to a business ~~an occupational license~~ tax classification  
 464 that requires a higher tax rate. For the first year in which a  
 465 municipality or county assesses a business ~~an occupational~~  
 466 ~~license~~ tax on vending machines, each business owning machines  
 467 located in the municipality or county must notify the  
 468 municipality or county, upon request, of the location of such  
 469 machines. Each business owning machines must provide notice of  
 470 the provisions of this section to each affected business  
 471 premises where the machines are located. The business premises  
 472 must secure the receipt ~~license~~ if it is not otherwise secured.

473 Section 15. Section 205.054, Florida Statutes, is amended  
 474 to read:

475 205.054 Business ~~Occupational license~~ tax; partial  
 476 exemption for engaging in business or occupation in enterprise  
 477 zone.--

478 (1) Notwithstanding the provisions of s. 205.033(1)(a) or  
 479 s. 205.043(1)(a), the governing body of a county or municipality  
 480 may authorize by appropriate resolution or ordinance, adopted

481 pursuant to the procedure established in s. 205.032 or s.  
 482 205.042, the exemption of 50 percent of the business  
 483 ~~occupational license~~ tax levied for the privilege of engaging in  
 484 or managing any business, profession, or occupation in the  
 485 respective jurisdiction of the county or municipality when such  
 486 privilege is exercised at a permanent business location or  
 487 branch office located in an enterprise zone.

488 (2) Such exemption applies to each classification for  
 489 which a business tax receipt ~~an occupational license~~ is required  
 490 in the jurisdiction. Classifications shall be the same in an  
 491 enterprise zone as elsewhere in the jurisdiction. Each county or  
 492 municipal business tax receipt ~~occupational license~~ issued with  
 493 the exemption authorized in this section shall be in the same  
 494 general form as the other county or municipal business tax  
 495 receipts ~~occupational licenses~~ and shall expire at the same time  
 496 as those other receipts ~~licenses~~ expire as fixed by law. Any  
 497 receipt ~~license~~ issued with the exemption authorized in this  
 498 section is nontransferable. The exemption authorized in this  
 499 section does not apply to any penalty authorized in s. 205.053.

500 (3) Each tax collecting authority of a county or  
 501 municipality which provides the exemption authorized in this  
 502 section shall issue to each person who may be entitled to the  
 503 exemption a receipt ~~license~~ pursuant to the provisions contained  
 504 in this section. Before a receipt ~~license~~ with such exemption is  
 505 issued to an applicant, the tax collecting authority must, in  
 506 each case, be provided proof that the applicant is entitled to  
 507 such exemption. Such proof shall be made by means of a statement

508 | filed under oath with the tax collecting authority, which  
509 | statement indicates that the permanent business location or  
510 | branch office of the applicant is located in an enterprise zone  
511 | of a jurisdiction which has authorized the exemption permitted  
512 | in this section.

513 |       (4) Any receipt license obtained with the exemption  
514 | authorized in this subsection by the commission of fraud upon  
515 | the issuing authority is ~~shall be deemed null and~~ void. Any  
516 | person who has fraudulently obtained such exemption and  
517 | thereafter engages, under color of the receipt license, in any  
518 | business, profession, or occupation requiring the business tax  
519 | receipt license is subject to prosecution for engaging in a  
520 | business, profession, or occupation without having the required  
521 | receipt license under the laws of the state.

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

529 |       (6) This section expires on the date specified in s.  
530 | 290.016 for the expiration of the Florida Enterprise Zone Act;  
531 | and a receipt may not ~~no license shall~~ be issued with the  
532 | exemption authorized in this section for any period beginning on  
533 | or after that date.

534 Section 16. Section 205.063, Florida Statutes, is amended  
 535 to read:

536 205.063 Exemptions; motor vehicles.--Vehicles used by any  
 537 person receipted ~~licensed~~ under this chapter for the sale and  
 538 delivery of tangible personal property at ~~either~~ wholesale or  
 539 retail from his or her place of business on which a business tax  
 540 ~~license~~ is paid may ~~shall~~ not be construed to be separate places  
 541 of business, and a business tax ~~no license~~ may not be levied on  
 542 such vehicles or the operators thereof as salespersons or  
 543 otherwise by a county or incorporated municipality, any other  
 544 law to the contrary notwithstanding.

545 Section 17. Section 205.064, Florida Statutes, is amended  
 546 to read:

547 205.064 Farm, aquacultural, grove, horticultural,  
 548 floricultural, tropical piscicultural, and tropical fish farm  
 549 products; certain exemptions.--

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

557 (2) A wholesale farmers' produce market may ~~shall have the~~  
 558 ~~right to~~ pay a tax of not more than \$200 for a receipt ~~license~~  
 559 that will entitle the market's stall tenants to engage in the  
 560 selling of agricultural and horticultural products therein, in

561 lieu of such tenants being required to obtain individual local  
562 business tax receipts ~~occupational licenses~~ to so engage.

563 Section 18. Section 205.065, Florida Statutes, is amended  
564 to read:

565 205.065 Exemption; nonresident persons regulated by the  
566 Department of Business and Professional Regulation.--If any  
567 person engaging in or managing a business, profession, or  
568 occupation regulated by the Department of Business and  
569 Professional Regulation has paid a business ~~an occupational~~  
570 ~~license~~ tax for the current year to the county or municipality  
571 in the state where the person's permanent business location or  
572 branch office is maintained, no other local governing authority  
573 may levy a business ~~an occupational license~~ tax, or any  
574 registration or regulatory fee equivalent to the business  
575 ~~occupational license~~ tax, on the person for performing work or  
576 services on a temporary or transitory basis in another  
577 municipality or county. ~~In no event shall any~~ Work or services  
578 performed in a place other than the county or municipality where  
579 the permanent business location or branch office is maintained  
580 may not be construed as creating a separate business location or  
581 branch office of that person for the purposes of this chapter.  
582 Any properly licensed contractor asserting an exemption under  
583 this section who is unlawfully required by the local governing  
584 authority to pay a business ~~an occupational license~~ tax, or any  
585 registration or regulatory fee equivalent to a business ~~the~~  
586 ~~occupational license~~ tax, has ~~shall have~~ standing to challenge  
587 the propriety of the local government's actions, and the

588 prevailing party in such a challenge is entitled to recover a  
 589 reasonable attorney's fee.

590 Section 19. Section 205.162, Florida Statutes, is amended  
 591 to read:

592 205.162 Exemption allowed certain disabled persons, the  
 593 aged, and widows with minor dependents.--

594 (1) All disabled persons physically incapable of manual  
 595 labor, widows with minor dependents, and persons 65 years of age  
 596 or older, with not more than one employee or helper, and who use  
 597 their own capital only, not in excess of \$1,000, may ~~shall be~~  
 598 ~~allowed to~~ engage in any business or occupation in counties in  
 599 which they live without being required to pay ~~for~~ a business tax  
 600 ~~license~~. The exemption provided by this section shall be allowed  
 601 only upon the certificate of the county physician, or other  
 602 reputable physician, that the applicant claiming the exemption  
 603 is disabled, the nature and extent of the disability being  
 604 specified therein, and in case the exemption is claimed by a  
 605 widow with minor dependents, or a person over 65 years of age,  
 606 proof of the right to the exemption shall be made. Any person  
 607 entitled to the exemption provided by this section shall, upon  
 608 application and furnishing of the necessary proof as aforesaid,  
 609 be issued a receipt ~~license~~ which shall have plainly stamped or  
 610 written across the face thereof the fact that it is issued under  
 611 this section, and the reason for the exemption shall be written  
 612 thereon.

613 (2) Neither ~~In no event under this~~ nor ~~or~~ any other law  
 614 exempts ~~shall~~ any person, ~~veteran or otherwise,~~ ~~be allowed any~~

615 ~~exemption whatsoever~~ from the payment of any amount required by  
 616 law for the issuance of a license to sell intoxicating liquors  
 617 or malt and vinous beverages.

618 Section 20. Section 205.171, Florida Statutes, is amended  
 619 to read:

620 205.171 Exemptions allowed disabled veterans of any war or  
 621 their unremarried spouses.--

622 (1) Any bona fide, permanent resident elector of the state  
 623 who served as an officer or enlisted person during any of the  
 624 periods specified in s. 1.01(14) in the Armed Forces of the  
 625 United States, National Guard, or United States Coast Guard or  
 626 Coast Guard Reserve, or any temporary member thereof, who has  
 627 actually been, or may hereafter be, reassigned by the air force,  
 628 army, navy, coast guard, or marines to active duty during any  
 629 war, declared or undeclared, armed conflicts, crises, etc., who  
 630 was honorably discharged from the service of the United States,  
 631 and who at the time of his or her application for a business tax  
 632 receipt is license ~~as hereinafter mentioned shall be~~ disabled  
 633 from performing manual labor shall, upon sufficient  
 634 identification, proof of being a permanent resident elector in  
 635 the state, and production of an honorable discharge from the  
 636 service of the United States:

637 (a) Be granted a receipt license ~~license~~ to engage in any business  
 638 or occupation in the state which may be carried on mainly  
 639 through the personal efforts of the receiptholder licensee ~~licensee~~ as a  
 640 means of livelihood and for which the state license or ~~county~~  
 641 or municipal receipt license ~~license~~ does not exceed the sum of \$50 for



642 each without payment of any business license tax otherwise  
643 provided for by law; or

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

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

665 (3) Each ~~and every~~ tax collecting authority of this state  
666 and of each county ~~thereof~~ and each municipality ~~therein~~ shall  
667 issue to such persons as may be entitled hereunder a receipt  
668 license pursuant to the foregoing provision and subject to the

669 conditions thereof. Such receipt license when issued shall be  
670 marked across the face ~~thereof~~ "Veterans Exempt Receipt  
671 ~~License~~"--"Not Transferable." Before issuing the receipt ~~same~~,  
672 proof shall be duly made ~~in each case~~ that the applicant is  
673 entitled under ~~the conditions of~~ this law to receive the  
674 exemption ~~herein provided for~~. The proof may be made by  
675 establishing to the satisfaction of such tax collecting  
676 authority by means of certificate of honorable discharge or  
677 certified copy thereof that the applicant is a veteran within  
678 the purview of this section and by exhibiting:

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

681 (b) The affidavit or testimony of a reputable physician  
682 who personally knows the applicant and who makes oath that the  
683 applicant is disabled from performing manual labor as a means of  
684 livelihood;

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

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

693 (e) Such other reasonable proof as may be required by the  
694 tax collecting authority to establish the fact that such  
695 applicant is ~~se~~ disabled.

696  
697 All receipts ~~licenses~~ issued under this section shall be in the  
698 same general form as other state, county, and municipal licenses  
699 and shall expire at the same time as such other licenses are  
700 fixed by law to expire.

701 (4) Receipts ~~All licenses~~ obtained under the provisions of  
702 ~~this section~~ by the commission of fraud upon any issuing  
703 authority are ~~shall be deemed null and~~ void. Any person who has  
704 fraudulently obtained a receipt ~~any such license~~, or who has  
705 fraudulently received any transfer of a receipt ~~license~~ issued  
706 to another, and has thereafter engaged in any business or  
707 occupation requiring a receipt ~~license~~ under color thereof is  
708 ~~shall be~~ subject to prosecution ~~as~~ for engaging in a business or  
709 occupation without having the required receipt ~~license~~ under the  
710 laws of the state. Such receipt ~~may license~~ ~~shall~~ not be issued  
711 in any county other than the county where the ~~wherein said~~  
712 veteran is a ~~bona fide~~ resident citizen elector, unless such  
713 veteran produces ~~applying therefor shall produce to the tax~~  
714 ~~collecting authority in such county~~ a certificate of the tax  
715 collector of his or her home county to the effect that no  
716 exemption from taxation ~~license~~ has been granted to such veteran  
717 in his or her home county under ~~the authority of~~ this section.

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

723 (6) The unremarried spouse of a ~~the~~ deceased disabled  
 724 veteran of any war in which the United States Armed Forces  
 725 participated is ~~will be~~ entitled to the same exemptions as the  
 726 disabled veteran.

727 Section 21. Section 205.191, Florida Statutes, is amended  
 728 to read:

729 205.191 Religious tenets; exemption.--~~Nothing in~~ This  
 730 chapter does not ~~shall be construed to~~ require a business tax  
 731 receipt license for practicing the religious tenets of any  
 732 church.

733 Section 22. Section 205.192, Florida Statutes, is amended  
 734 to read:

735 205.192 Charitable, etc., organizations; occasional sales,  
 736 fundraising; exemption.--A business tax receipt is not ~~No~~  
 737 ~~occupational license shall be~~ required of any charitable,  
 738 religious, fraternal, youth, civic, service, or other similar  
 739 ~~such~~ organization that ~~when the organization~~ makes occasional  
 740 sales or engages in fundraising projects that ~~when the projects~~  
 741 are performed exclusively by the members, thereof and ~~when~~ the  
 742 proceeds derived from the activities are used exclusively in the  
 743 charitable, religious, fraternal, youth, civic, and service  
 744 activities of the organization.

745 Section 23. Section 205.193, Florida Statutes, is amended  
 746 to read:

747 205.193 Mobile home setup operations; local business tax  
 748 receipt license prohibited; exception.--A ~~No~~ county,  
 749 municipality, or other unit of local government may not require

750 a ~~duly~~ licensed mobile home dealer or a ~~duly~~ licensed mobile  
751 home manufacturer, or an employee of a ~~such~~ dealer or  
752 manufacturer, who performs setup operations as defined in s.  
753 320.822 to be a business tax receiptholder ~~licensed~~ to engage in  
754 such operations. However, such dealer or manufacturer must ~~shall~~  
755 ~~be required to~~ obtain a local receipt ~~occupational~~ license for  
756 his or her permanent business location or branch office, which  
757 receipt ~~license~~ shall not require for its issuance any  
758 conditions other than those required by chapter 320.

759 Section 24. Section 205.194, Florida Statutes, is amended  
760 to read:

761 205.194 Prohibition of local business tax receipt  
762 ~~occupational~~ licensure without exhibition of state license or  
763 registration.--

764 (1) Any person applying for or renewing a local business  
765 tax receipt ~~occupational~~ license for the ~~licensing~~ period  
766 beginning October 1, 1985, to practice any profession regulated  
767 by the Department of Business and Professional Regulation, or  
768 any board or commission thereof, must exhibit an active state  
769 certificate, registration, or license, or proof of copy of the  
770 same, before such local receipt ~~occupational~~ license may be  
771 issued. Thereafter, only persons applying for the first time for  
772 a receipt ~~local~~ ~~occupational~~ license must exhibit such  
773 certification, registration, or license.

774 (2) The Department of Business and Professional Regulation  
775 shall, by August 1 of each year, supply to the local official  
776 who issues local business tax receipts ~~occupational~~ licenses a

777 current list of professions it regulates and information  
 778 regarding those persons for whom receipts ~~local occupational~~  
 779 ~~licenses~~ should not be renewed due to the suspension,  
 780 revocation, or inactivation of such person's state license,  
 781 certificate, or registration. The official who issues local  
 782 business tax receipts ~~occupational licenses~~ shall not renew such  
 783 license unless such person can exhibit an active state  
 784 certificate, registration, or license.

785 (3) This section shall not apply to s. 489.113, s.  
 786 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s.  
 787 489.521, or s. 489.537.

788 Section 25. Section 205.196, Florida Statutes, is amended  
 789 to read:

790 205.196 Pharmacies and pharmacists.--A ~~No~~ state, county,  
 791 or municipal licensing agency may not ~~shall~~ issue a business tax  
 792 receipt ~~an occupational license~~ to operate a pharmacy unless the  
 793 applicant produces ~~shall first exhibit~~ a current permit issued  
 794 by the Board of Pharmacy; however, no such receipt is  
 795 ~~occupational license~~ shall be required in order to practice the  
 796 profession of pharmacy.

797 Section 26. Section 205.1965, Florida Statutes, is amended  
 798 to read:

799 205.1965 Assisted living facilities.--A county or  
 800 municipality may not issue a business tax receipt ~~an~~  
 801 ~~occupational license~~ for the operation of an assisted living  
 802 facility pursuant to part III of chapter 400 without first  
 803 ascertaining that the applicant has been licensed by the Agency

804 for Health Care Administration to operate such facility at the  
 805 specified location or locations. The Agency for Health Care  
 806 Administration shall furnish to local agencies responsible for  
 807 issuing business tax receipts ~~occupational licenses~~ sufficient  
 808 instructions for making the ~~above~~ required determinations.

809 Section 27. Section 205.1967, Florida Statutes, is amended  
 810 to read:

811 205.1967 Prerequisite for issuance of pest control  
 812 business tax receipt ~~occupational license~~.--A municipality or  
 813 county may not issue a business tax receipt ~~an occupational~~  
 814 ~~license~~ to any pest control business regulated ~~coming~~ under  
 815 chapter 482, unless a current license has been procured from the  
 816 Department of Agriculture and Consumer Services for each of its  
 817 business locations in that municipality or county. Upon  
 818 presentation of the requisite licenses from the department and  
 819 the required fee, a business tax receipt ~~an occupational license~~  
 820 shall be issued by the municipality or county in which  
 821 application is made.

822 Section 28. Section 205.1969, Florida Statutes, is amended  
 823 to read:

824 205.1969 Health studios; consumer protection.--~~A~~ ~~No~~ county  
 825 or municipality may not ~~shall~~ issue or renew a business tax  
 826 receipt ~~an occupational license~~ for the operation of a health  
 827 studio pursuant to ss. 501.012-501.019 or ballroom dance studio  
 828 pursuant to s. 501.143, unless such business exhibits a current  
 829 license, registration, or letter of exemption from the  
 830 Department of Agriculture and Consumer Services.

831 Section 29. Section 205.1971, Florida Statutes, is amended  
 832 to read:

833 205.1971 Sellers of travel; consumer protection.--~~A~~ No  
 834 county or municipality may not ~~shall~~ issue or renew a business  
 835 tax receipt ~~an occupational license~~ to engage in business as a  
 836 seller of travel pursuant to part XI of chapter 559 unless such  
 837 business exhibits a current registration or letter of exemption  
 838 from the Department of Agriculture and Consumer Services.

839 Section 30. Section 205.1973, Florida Statutes, is amended  
 840 to read:

841 205.1973 Telemarketing businesses; consumer protection.--A  
 842 county or municipality may not issue or renew a business tax  
 843 receipt ~~an occupational license~~ for the operation of a  
 844 telemarketing business under ss. 501.604 and 501.608, unless  
 845 such business exhibits a current license or registration from  
 846 the Department of Agriculture and Consumer Services or a current  
 847 affidavit of exemption.

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