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A bill to be entitled
 An act relating to local occupational license taxes;
 amending s. 205.0535, F.S.; updating provisions
 authorizing reclassification and new rate structure
 revisions to local occupational license taxes by
 ordinance; deleting counties from such authorization
 provisions; authorizing decreasing local occupational
 license tax rates; providing construction with respect to
 decreasing or repealing such taxes; providing an effective
 date.

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

Section 1. Subsections (1) and (4) of section 205.0535,
 Florida Statutes, are amended to read:
 205.0535 Reclassification and rate structure revisions.--
 (1) By October 1, 2006 ~~1995~~, any municipality that has
adopted by ordinance an occupational license tax after October
1, 1995, or county may, by ordinance, reclassify businesses,
 professions, and occupations and may establish new rate
 structures, if the conditions specified in subsections (2) and
 (3) are met. A person who is engaged in the business of
 providing local exchange telephone service or a pay telephone
 service in a municipality or in the unincorporated area of a
 county and who pays the occupational license tax under the
 category designated for telephone companies or a pay telephone
 service provider certified pursuant to s. 364.3375 is deemed to
 have but one place of business or business location in each

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29 municipality or unincorporated area of a county. Pay telephone
30 service providers may not be assessed an occupational license
31 tax on a per-instrument basis.

32 (4) After the conditions specified in subsections (2) and
33 (3) are met, municipalities and counties may, every other year
34 thereafter, increase or decrease by ordinance the rates of local
35 occupational license taxes by up to 5 percent. An ~~The~~ increase,
36 however, may not be enacted by less than a majority plus one
37 vote of the governing body. Nothing in this chapter shall be
38 construed to prohibit a municipality or county from decreasing
39 or repealing any license tax authorized under this chapter.

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