

Amendment No.

CHAMBER ACTION

Senate

House



1 Representative(s) Robaina offered the following:

2

3 **Amendment (with title amendment)**

4 On page 1, between lines 26 and 27,
5 insert:

6 Section 2. Subsections (1) and (4) of section 205.0535,
7 Florida Statutes, are amended to read:

8 205.0535 Reclassification and rate structure revisions.--

9 (1) By October 1, 2008 ~~1995~~, any municipality that has
10 adopted by ordinance a local business tax after October 1, 1995,

11 ~~or county~~ may, by ordinance, reclassify businesses, professions,

12 and occupations and may establish new rate structures, if the

13 conditions specified in subsections (2) and (3) are met. A

14 person who is engaged in the business of providing local

15 exchange telephone service or a pay telephone service in a

16 municipality or in the unincorporated area of a county and who

237895

5/2/2007 9:56:36 AM

Amendment No.

17 | pays the business tax under the category designated for
 18 | telephone companies or a pay telephone service provider
 19 | certified pursuant to s. 364.3375 is deemed to have but one
 20 | place of business or business location in each municipality or
 21 | unincorporated area of a county. Pay telephone service providers
 22 | may not be assessed a business tax on a per-instrument basis.

23 | (4) After the conditions specified in subsections (2) and
 24 | (3) are met, municipalities and counties may, every other year
 25 | thereafter, increase or decrease by ordinance the rates of
 26 | business taxes by up to 5 percent. ~~An~~ ~~The~~ increase, however, may
 27 | not be enacted by less than a majority plus one vote of the
 28 | governing body. Nothing in this chapter shall be construed to
 29 | prohibit a municipality or county from decreasing or repealing
 30 | any business tax authorized under this chapter.

31 |
 32 | ===== T I T L E A M E N D M E N T =====

33 | On page 1, line 5,
 34 | remove: all of said line,
 35 |
 36 | insert: tax receipts; amending s. 205.0535, F.S.; updating
 37 | provisions authorizing reclassification and new rate structure
 38 | revisions to local business taxes by ordinance; deleting
 39 | counties from such authorization provisions; authorizing
 40 | decreasing local business tax rates; providing construction with
 41 | respect to decreasing or repealing such taxes; providing an
 42 | effective date.