

Bill No. SB 1178

Barcode 935596

CHAMBER ACTION

Senate

House

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The Committee on Community Affairs (Wise) recommended the following amendment:

Senate Amendment (with title amendment)

On page 1, line 9, through
page 2, line 5, delete those lines

and insert:

Section 1. Subsection (1) of section 205.053, Florida Statutes, is amended to read:

205.053 Business tax receipts; dates due and delinquent; penalties.--

(1) All business tax receipts shall be sold by the appropriate tax collector beginning July ~~August~~ 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and

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1 subject to a delinquency penalty of 10 percent for the month
 2 of October, plus an additional 5 percent penalty for each
 3 subsequent month of delinquency until paid. However, the total
 4 delinquency penalty may not exceed 25 percent of the business
 5 tax for the delinquent establishment.

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 7 (Redesignate subsequent sections.)
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10 ===== T I T L E A M E N D M E N T =====

11 And the title is amended as follows:

12 On page 1, lines 1 through 5, delete those lines

13
 14 and insert:

15 A bill to be entitled
 16 An act relating to local business taxes;
 17 amending s. 205.053, F.S.; revising the date
 18 for beginning the annual sale of local business
 19 tax receipts; providing an effective date.

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