By Senator Rich

34-1746-07

1	A bill to be entitled
2	An act relating to local business taxes;
3	amending ss. 205.043 and 205.053, F.S.;
4	revising the expiration date for local business
5	tax receipts; providing an effective date.
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7	Be It Enacted by the Legislature of the State of Florida:
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9	Section 1. Paragraph (c) of subsection (1) of section
10	205.043, Florida Statutes, is amended to read:
11	205.043 Conditions for levy; municipalities
12	(1) The following conditions are imposed on the
13	authority of a municipal governing body to levy a business
14	tax:
15	(c) A receipt is not valid for more than 1 year and
16	all receipts expire on <u>October 31</u> September 30 of each year,
17	except as otherwise provided by law.
18	Section 2. Subsection (1) of section 205.053, Florida
19	Statutes, is amended to read:
20	205.053 Business tax receipts; dates due and
21	delinquent; penalties
22	(1) All business tax receipts shall be sold by the
23	appropriate tax collector beginning August 1 of each year, are
24	due and payable on or before October 31 September 30 of each
25	year, and expire on $\underline{\text{October }31}$ $\underline{\text{September }30}$ of the succeeding
26	year. If <u>October 31</u> September 30 falls on a weekend or
27	holiday, the tax is due and payable on or before the first
28	working day following the weekend or holiday September 30.
29	Provisions for partial receipts may be made in the resolution
30	or ordinance authorizing such receipts. Receipts that are not
31	renewed when due and payable are delinquent and subject to a

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delinquency penalty of 10 percent for the month of November
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    October, plus an additional 5 percent penalty for each
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    subsequent month of delinquency until paid. However, the total
   delinquency penalty may not exceed 25 percent of the business
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    tax for the delinquent establishment.
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           Section 3. This act shall take effect July 1, 2007.
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                             SENATE SUMMARY
      Changes the expiration date for local business tax receipts from September 30 to October 31.
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