

By the Committee on Community Affairs; and Senator Rich

578-2073-07

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A bill to be entitled

An act relating to local business taxes;
amending s. 205.053, F.S.; revising the date
for beginning the annual sale of local business
tax receipts; providing an effective date.

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

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

Section 2. This act shall take effect July 1, 2007.

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STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN
COMMITTEE SUBSTITUTE FOR
Senate Bill 1178

The committee substitute revises the date for beginning the annual sale of local business tax receipts from August 1 to July 1 of each year. It deletes the provision extending the deadline for the collection of local business tax receipts from September 30 to October 30 each year. It also deletes the provision extending the time period before delinquency penalties would apply and other conforming changes.