

1 subsequent month of delinquency until paid. However, the total
2 delinquency penalty may not exceed 25 percent of the business
3 tax for the delinquent establishment.

4 Section 2. Subsections (1) and (4) of section
5 205.0535, Florida Statutes, are amended to read:

6 205.0535 Reclassification and rate structure
7 revisions.--

8 (1) By October 1, 2008 ~~1995~~, any municipality that has
9 adopted by ordinance a local business tax after October 1,
10 1995, or county may, by ordinance, reclassify businesses,
11 professions, and occupations and may establish new rate
12 structures, if the conditions specified in subsections (2) and
13 (3) are met. A person who is engaged in the business of
14 providing local exchange telephone service or a pay telephone
15 service in a municipality or in the unincorporated area of a
16 county and who pays the business tax under the category
17 designated for telephone companies or a pay telephone service
18 provider certified pursuant to s. 364.3375 is deemed to have
19 but one place of business or business location in each
20 municipality or unincorporated area of a county. Pay telephone
21 service providers may not be assessed a business tax on a
22 per-instrument basis.

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

31 Section 3. This act shall take effect July 1, 2007.