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2 An act relating to local business taxes;  
3 amending s. 205.053, F.S.; revising the date  
4 for beginning the annual sale of local business  
5 tax receipts; amending s. 205.0535, F.S.;  
6 updating provisions authorizing  
7 reclassification and new rate structure  
8 revisions to local business taxes by ordinance;  
9 deleting counties from such authorization  
10 provisions; authorizing decreasing local  
11 business tax rates; providing construction with  
12 respect to decreasing or repealing such taxes;  
13 providing an effective date.

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

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17 Section 1. Subsection (1) of section 205.053, Florida  
18 Statutes, is amended to read:19 205.053 Business tax receipts; dates due and  
20 delinquent; penalties.--

21 (1) All business tax receipts shall be sold by the  
22 appropriate tax collector beginning July ~~August~~ 1 of each  
23 year, are due and payable on or before September 30 of each  
24 year, and expire on September 30 of the succeeding year. If  
25 September 30 falls on a weekend or holiday, the tax is due and  
26 payable on or before the first working day following September  
27 30. Provisions for partial receipts may be made in the  
28 resolution or ordinance authorizing such receipts. Receipts  
29 that are not renewed when due and payable are delinquent and  
30 subject to a delinquency penalty of 10 percent for the month  
31 of October, plus an additional 5 percent penalty for each

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.