

1 A bill to be entitled
 2 An act relating to local business taxes; amending s.
 3 205.0535, F.S.; updating provisions authorizing
 4 reclassification and new rate structure revisions to local
 5 business taxes by ordinance; deleting counties from such
 6 authorization provisions; authorizing decreasing local
 7 business tax rates; providing construction with respect to
 8 decreasing or repealing such taxes; providing an effective
 9 date.

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

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

15 205.0535 Reclassification and rate structure revisions.--

16 (1) By October 1, 2007 ~~1995~~, any municipality that has
 17 adopted by ordinance a local business tax after October 1, 1995,
 18 ~~or county~~ may, by ordinance, reclassify businesses, professions,
 19 and occupations and may establish new rate structures, if the
 20 conditions specified in subsections (2) and (3) are met. A
 21 person who is engaged in the business of providing local
 22 exchange telephone service or a pay telephone service in a
 23 municipality or in the unincorporated area of a county and who
 24 pays the business tax under the category designated for
 25 telephone companies or a pay telephone service provider
 26 certified pursuant to s. 364.3375 is deemed to have but one
 27 place of business or business location in each municipality or

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28 unincorporated area of a county. Pay telephone service providers
29 may not be assessed a business tax on a per-instrument basis.

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

38 Section 2. This act shall take effect upon becoming a law.