

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative(s) Robaina offered the following:

2
3 **Amendment (with title amendment)**

4 Between lines 26 and 27, insert:

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

7 205.0535 Reclassification and rate structure revisions.--

8 (1) By October 1, 2008 ~~1995~~, any municipality that has
9 adopted by ordinance a local business tax after October 1, 1995,

10 ~~or county~~ may, by ordinance, reclassify businesses, professions,

11 and occupations and may establish new rate structures, if the
12 conditions specified in subsections (2) and (3) are met. A

13 person who is engaged in the business of providing local

14 exchange telephone service or a pay telephone service in a

15 municipality or in the unincorporated area of a county and who

16 pays the business tax under the category designated for

173125

4/19/2007 10:10:01 AM

Amendment No.

17 telephone companies or a pay telephone service provider
18 certified pursuant to s. 364.3375 is deemed to have but one
19 place of business or business location in each municipality or
20 unincorporated area of a county. Pay telephone service providers
21 may not be assessed a business tax on a per-instrument basis.

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

30
31 ===== T I T L E A M E N D M E N T =====

32 Remove line 4 and insert:

33 sales of local business tax receipts; amending s. 205.0535,
34 F.S.; updating provisions authorizing reclassification and new
35 rate structure revisions to local business taxes by ordinance;
36 deleting counties from such authorization provisions;
37 authorizing decreasing local business tax rates; providing
38 construction with respect to decreasing or repealing such taxes;
39 providing an

173125

4/19/2007 10:10:01 AM