

1 A bill to be entitled
 2 An act relating to local business taxes; amending ss.
 3 205.033, 205.043, and 205.053, F.S.; revising the date for
 4 validity and payment of local business taxes; providing an
 5 effective date.

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

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 9 Section 1. Paragraph (c) of subsection (1) of section
 10 205.033, Florida Statutes, is amended to read:

11 205.033 Conditions for levy; counties.--

12 (1) The following conditions are imposed on the authority
 13 of a county governing body to levy a business tax:

14 (c) A receipt is not valid for more than 1 year, and all
 15 receipts expire on October 31 ~~September 30~~ of each year, except
 16 as otherwise provided by law.

17 Section 2. Paragraph (c) of subsection (1) of section
 18 205.043, Florida Statutes, is amended to read:

19 205.043 Conditions for levy; municipalities.--

20 (1) The following conditions are imposed on the authority
 21 of a municipal governing body to levy a business tax:

22 (c) A receipt is not valid for more than 1 year and all
 23 receipts expire on October 31 ~~September 30~~ of each year, except
 24 as otherwise provided by law.

25 Section 3. Subsection (1) of section 205.053, Florida
 26 Statutes, is amended to read:

27 205.053 Business tax receipts; dates due and delinquent;
 28 penalties.--

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29 (1) All business tax receipts shall be sold by the
30 appropriate tax collector beginning August 1 of each year, are
31 due and payable on or before October 31 ~~September 30~~ of each
32 year, and expire on October 31 ~~September 30~~ of the succeeding
33 year. If October 31 ~~September 30~~ falls on a weekend or holiday,
34 the tax is due and payable on or before the first working day
35 following October 31 ~~September 30~~. Provisions for partial
36 receipts may be made in the resolution or ordinance authorizing
37 such receipts. Receipts that are not renewed when due and
38 payable are delinquent and subject to a delinquency penalty of
39 10 percent for the month of November ~~October~~, plus an additional
40 5 percent penalty for each subsequent month of delinquency until
41 paid. However, the total delinquency penalty may not exceed 25
42 percent of the business tax for the delinquent establishment.

43 Section 4. This act shall take effect July 1, 2007.