

CS/HB 475

2007

1                   A bill to be entitled  
2           An act relating to local business taxes; amending s.  
3           205.053, F.S.; revising a threshold date for beginning  
4           sales of local business tax receipts; 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. Subsection (1) of section 205.053, Florida  
10          Statutes, is amended to read:

11           205.053 Business tax receipts; dates due and delinquent;  
12          penalties.--

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

27           Section 2. This act shall take effect July 1, 2007.