

Amendment No.

CHAMBER ACTION

Senate

House

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1 Representative Bovo offered the following:
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3 **Amendment (with title amendment)**

4 Between lines 85 and 86, insert:

5 Section 3. Paragraph (a) of subsection (1) of section
6 205.033, Florida Statutes, is amended to read:

7 205.033 Conditions for levy; counties.—

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

10 (a) The tax must be based upon reasonable classifications
11 and must be uniform throughout any class. For purposes of this
12 section and s. 205.0535, reasonable classifications include
13 nationally recognized business classification systems.

14 Section 4. Section 205.045, Florida Statutes, is amended
15 to read:

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16 205.045 Transfer of administrative duties.—The governing
17 body of a municipality that levies a business tax may request
18 that the county in which the municipality is located issue the
19 municipal receipt and collect the tax thereon. The governing
20 body of a county that levies a business tax may request that
21 municipalities within the county, the county tax collector or
22 other public officer, or any county department issue the county
23 receipt and collect the tax thereon. Before any local government
24 may issue receipts on behalf of another local government,
25 appropriate agreements must be entered into by the affected
26 local governments.

27 Section 5. Subsection (4) of section 205.0535, Florida
28 Statutes, is amended to read:

29 205.0535 Reclassification and rate structure revisions.—

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 increase, however, may not
34 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. Further, nothing
38 in this chapter shall be construed to prohibit a municipality or
39 county from reclassifying local businesses, professions, and
40 occupations in a manner consistent with nationally recognized
41 business classification systems, if the total revenue derived
42 from such reclassifications does not increase by more than 5
43 percent of the total revenue realized under the former system of
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44 classifications, with subsequent increases on rates of business
45 taxes allowed as set forth in this section.

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T I T L E A M E N D M E N T

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Between lines 8 and 9, insert:

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amending s. 205.033, F.S.; providing that reasonable

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classifications for levying local business taxes include

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nationally recognized business classification systems;

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amending s. 205.045, F.S.; authorizing the governing body

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of a county to transfer administrative duties relating to

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issuance of receipts for and collection of business taxes

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to specified entities; amending s. 205.0535, F.S.;

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authorizing municipalities and counties to reclassify

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local businesses, professions, and occupations under

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specified conditions;