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LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
04/06/2011	.	
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The Committee on Budget Subcommittee on Finance and Tax (Altman) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 94 - 126  
and insert:

205.066 Exemptions; employees.-

(1) An individual who engages in or manages a business, profession, or occupation as an employee of another person is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. For purposes of this section, an individual licensed and operating as a broker associate or sales associate under chapter 475 is an employee. An individual acting in the capacity



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13 of an independent contractor is not an employee.

14 (2) An employee may not be held liable by any local  
15 governing authority for the failure of a principal or employer  
16 to apply for an exemption from a local business tax, pay a local  
17 business tax, or obtain a local business tax receipt. An  
18 individual exempt under this section may not be required by any  
19 local governing authority to apply for an exemption from a local  
20 business tax, otherwise prove his or her exempt status, or pay  
21 any tax or fee related to a local business tax.

22 (3) A principal or employer who is required to obtain a  
23 local business tax receipt may not be required by a local  
24 governing authority to provide personal or contact information  
25 for individuals exempt under this section in order to obtain a  
26 local business tax receipt.

27 (4) The exemption provided in this section does not apply  
28 to a business tax imposed on individual employees by a  
29 municipality or county pursuant to a resolution or ordinance  
30 adopted before October 13, 2010. Municipalities or counties  
31 that, before October 13, 2010, had a classification system that  
32 was in compliance with the requirements of chapter 205 and that  
33 actually resulted in individual employees paying a business tax,  
34 may continue to impose such a tax in that manner.

35 Section 3. Section 205.194, Florida Statutes, is amended to  
36 read:

37 205.194 Prohibition of local business tax receipt without  
38 exhibition of state license or registration.—

39 (1) Any person applying for or renewing a local business  
40 tax receipt ~~for the period beginning October 1, 1985,~~ to  
41 practice any profession or engage in or manage any business or



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42 occupation regulated by the Department of Business and  
43 Professional Regulation, the Florida Supreme Court, or any other  
44 state regulatory agency,

45  
46 ===== T I T L E A M E N D M E N T =====

47 And the title is amended as follows:

48 Delete lines 20 - 32

49 and insert:

50 business tax receipt; providing that the exemption  
51 does not apply to a business tax imposed on an  
52 individual employee by a municipality or county  
53 pursuant to a resolution or ordinance adopted before  
54 October 13, 2010; amending s. 205.194, F.S.; deleting  
55 obsolete provisions; requiring a person applying for  
56 or renewing a local business tax receipt to engage in  
57 or manage a business or occupation regulated by the  
58 Florida Supreme Court or a state agency to exhibit  
59 certain documentation before such receipt may be  
60 issued; authorizing online renewals as a means of  
61 providing electronic certifications that meet such  
62 requirement; deleting a requirement that the  
63 Department of Business and Professional Regulation  
64 provide certain professional regulation information to  
65 local officials who issue business tax receipts;  
66 deleting a provision prohibiting a local official who  
67 issues business tax receipts from renewing a license  
68 under certain circumstances; providing an effective  
69 date.