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1 A bill to be entitled
2 An act relating to local business taxes; amending s.
3 205.022, F.S.; revising definitions; creating s.
4 205.025, F.S.; creating business classifications based
5 upon certain criteria; creating s. 205.027, F.S.;
6 requiring counties and municipalities levying a local
7 business tax to use a rate structure that applies
8 rates within specified parameters; amending s.
9 205.0315, F.S.; authorizing a county or municipality
10 that has not adopted a business tax ordinance to
11 adopt, on or after a specified date, an ordinance
12 consistent with chapter 205; amending s. 205.032,
13 F.S.; requiring that such ordinance be approved by a
14 specified vote of the governing body of the county;
15 amending s. 205.033, F.S.; revising conditions,
16 requirements, and limitations with respect to the
17 authority of a governing body of a county to levy a
18 business tax; amending s. 205.042, F.S.; providing
19 that an incorporated municipality may levy a business
20 tax by an ordinance approved by a specified vote of
21 the governing body; amending s. 205.043, F.S.;
22 revising conditions and requirements with respect to
23 the authority of a governing body of a municipality to
24 levy a business tax; amending s. 205.045, F.S.;
25 authorizing counties and municipalities sharing common
26 territory to issue business tax receipts on behalf of
27 each other under specified circumstances; amending s.
28 205.053, F.S.; conforming a provision to changes made

29 | by the act; amending s. 205.0535, F.S.; deleting
30 | obsolete provisions relating to previous revisions of
31 | the business tax classification method and rate
32 | structure; revising provisions relating to the
33 | business tax classification method and rate structure;
34 | providing limitations and requirements with respect to
35 | the amount of new revenue that a county or
36 | municipality may realize as a result of the new
37 | business tax rate structure authorized by the act;
38 | requiring governing authorities of counties and
39 | municipalities to adjust business tax rates to reduce
40 | revenues under certain circumstances; requiring
41 | counties and municipalities to refund business tax
42 | revenues under certain circumstances; authorizing
43 | municipalities and counties to periodically increase
44 | or decrease business tax rates by ordinance beginning
45 | at a specified time; requiring an increase in such
46 | rates to be enacted by a specified vote of the
47 | governing authority; repealing s. 205.0536, F.S.,
48 | relating to distribution and apportionment of county
49 | business tax revenues; amending s. 205.054, F.S.;
50 | conforming provisions to changes made by the act;
51 | providing applicability; amending s. 205.066, F.S.;
52 | deleting an obsolete provision; providing legislative
53 | intent and applicability; providing an exception to
54 | requiring compliance with certain revisions of the act
55 | for counties and municipalities whose business tax
56 | revenues have been pledged or placed in trust as

57 security for bonds or certificates; providing for
 58 applicability; providing an exception to requiring
 59 compliance with certain revisions of the act for
 60 counties or municipalities whose business tax receipts
 61 comprise a specified amount of total revenue;
 62 prohibiting such counties or municipalities from
 63 imposing a business tax after a specified date, if
 64 those counties or municipalities compute specified
 65 millage rates above a certain level unless certain
 66 conditions with respect to imposition of a business
 67 tax are met; amending s. 489.537, F.S.; conforming a
 68 cross-reference; providing effective dates.

69

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

71

72 Section 1. Subsections (3) and (5) of section 205.022,
 73 Florida Statutes, are amended to read:

74 205.022 Definitions.—When used in this chapter, the
 75 following terms and phrases shall have the meanings ascribed to
 76 them in this section, except when the context clearly indicates
 77 a different meaning:

78 (3) "Classification" means the method by which a business
 79 or group of businesses is identified ~~by size or type, or both.~~

80 (5) "Local business tax" means the taxes ~~fees~~ charged and
 81 the method by which a local governing authority grants the
 82 privilege of engaging in or managing any business, profession,
 83 or occupation within its jurisdiction. It does not mean any fees
 84 or licenses paid to any board, commission, or officer for

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85 | permits, registration, examination, or inspection. Unless
86 | otherwise provided by law, these are deemed to be regulatory and
87 | in addition to, but not in lieu of, any local business tax
88 | imposed under the provisions of this chapter.

89 | Section 2. Section 205.025, Florida Statutes, is created
90 | to read:

91 | 205.025 Classification.—

92 | (1) For the purposes of this chapter, business
93 | classifications are based upon the business floor space of the
94 | premises upon which the business operates and are limited to the
95 | following three classifications:

96 | (a) Less than 2,500 square feet.

97 | (b) Between and inclusive of 2,500 square feet and 10,000
98 | square feet.

99 | (c) More than 10,000 square feet.

100 | (2) To determine which classification a business falls
101 | under:

102 | (a) The business floor space of the premises upon which a
103 | business operates is determined based upon that portion of the
104 | premises that the business has exclusive control over, either
105 | through ownership or tenancy.

106 | (b) "Business floor space" means the square footage of an
107 | office or place of business and includes a business's
108 | proportionate share of the building service areas such as
109 | lobbies, corridors, and other common areas in a building. The
110 | square footage is computed by measuring to the inside finish of
111 | permanent outer building walls and shall include space used by
112 | columns and projections necessary to the building. Business

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113 | floor space does not include vertical penetrations through the
 114 | building such as stairs, elevators, or heating, ventilation, air
 115 | conditioning, utility, or telephone systems.

116 | Section 3. Section 205.027, Florida Statutes, is created
 117 | to read:

118 | 205.027 Rates.—Counties and municipalities levying a local
 119 | business tax pursuant to this chapter must use a rate structure
 120 | that applies a rate to businesses classified under s.
 121 | 205.025(1)(b), that is at least equal to, but no more than 300
 122 | percent of the rate applied to businesses classified under s.
 123 | 205.025(1)(a), and applies a rate to businesses classified under
 124 | s. 205.025(1)(c) that is at least equal to, but no more than 300
 125 | percent of the rate applied to businesses classified under s.
 126 | 205.025(1)(b).

127 | Section 4. Section 205.0315, Florida Statutes, is amended
 128 | to read:

129 | 205.0315 Ordinance adoption on or after October 1, 2014
 130 | ~~1995.~~—Beginning October 1, 2014 ~~1995~~, a county or municipality
 131 | that has not adopted a business tax ordinance ~~or resolution~~ may
 132 | adopt a business tax ordinance consistent with this chapter. The
 133 | business tax rate structure ~~and classifications~~ in the adopted
 134 | ordinance must be reasonable and based upon the rate structure
 135 | ~~and classifications~~ prescribed in ordinances adopted by adjacent
 136 | local governments ~~that have implemented s. 205.0535~~. If ~~no~~
 137 | ~~adjacent local government has implemented s. 205.0535, or if the~~
 138 | governing body of the county or municipality finds that the rate
 139 | structures ~~or classifications~~ of adjacent local governments are
 140 | unreasonable, the rate structure ~~or classifications~~ prescribed

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141 in its ordinance may be based upon those prescribed in
 142 ordinances adopted by local governments ~~that have implemented s.~~
 143 ~~205.0535~~ in counties or municipalities that have a comparable
 144 population.

145 Section 5. Section 205.032, Florida Statutes, is amended
 146 to read:

147 205.032 Levy; counties.—The governing body of a county may
 148 levy, by ~~appropriate resolution or ordinance~~ approved by at
 149 least a two-thirds vote of the membership of the governing body
 150 of the county, a business tax for the privilege of engaging in
 151 or managing any business, profession, or occupation within the
 152 unincorporated portions of its jurisdiction. However, the
 153 governing body must first give at least 14 days' public notice
 154 between the first and last reading of the ~~resolution or~~
 155 ordinance by publishing a notice in a newspaper of general
 156 circulation within its jurisdiction as defined by law. The
 157 public notice must contain the proposed classifications and
 158 rates applicable to the business tax.

159 Section 6. Section 205.033, Florida Statutes, is amended
 160 to read:

161 205.033 Conditions for levy; counties.—

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

164 (a) The tax must be based upon the three ~~reasonable~~
 165 classifications provided in s. 205.025 and must be uniform
 166 throughout any class.

167 ~~(b) Unless the county implements s. 205.0535 or adopts a~~
 168 ~~new business tax ordinance under s. 205.0315, a business tax~~

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169 ~~levied under this subsection may not exceed the rate provided by~~
170 ~~this chapter in effect for the year beginning October 1, 1971;~~
171 ~~however, beginning October 1, 1980, the county governing body~~
172 ~~may increase business taxes authorized by this chapter. The~~
173 ~~amount of the increase above the tax rate levied on October 1,~~
174 ~~1971, for taxes levied at a flat rate may be up to 100 percent~~
175 ~~for business taxes that are \$100 or less; 50 percent for~~
176 ~~business taxes that are between \$101 and \$300; and 25 percent~~
177 ~~for business taxes that are more than \$300. Beginning October 1,~~
178 ~~1982, the increase may not exceed 25 percent for taxes levied at~~
179 ~~graduated or per unit rates. Authority to increase business~~
180 ~~taxes does not apply to licenses or receipts granted to any~~
181 ~~utility franchised by the county for which a franchise fee is~~
182 ~~paid.~~

183 (b)(e) A receipt is not valid for more than 1 year, and
184 all receipts expire on September 30 of each year, except as
185 otherwise provided by law.

186 (2) Any receipt may be transferred to a new owner, when
187 there is a bona fide sale of the business, upon payment of a
188 transfer fee of up to 10 percent of the annual business tax, but
189 not less than \$3 nor more than \$25, and presentation of the
190 original receipt and evidence of the sale.

191 (3) Upon written request and presentation of the original
192 receipt, any receipt may be transferred from one location to
193 another location in the same county upon payment of a transfer
194 fee of up to 10 percent of the annual business tax, but not less
195 than \$3 nor more than \$25.

196 ~~(4) The revenues derived from the business tax, exclusive~~

197 | ~~of the costs of collection and any credit given for municipal~~
 198 | ~~business taxes, shall be apportioned between the unincorporated~~
 199 | ~~area of the county and the incorporated municipalities located~~
 200 | ~~therein by a ratio derived by dividing their respective~~
 201 | ~~populations by the population of the county. This subsection~~
 202 | ~~does not apply to counties that have established a new rate~~
 203 | ~~structure under s. 205.0535.~~

204 | ~~(5) The revenues so apportioned shall be sent to the~~
 205 | ~~governing authority of each municipality, according to its~~
 206 | ~~ratio, and to the governing authority of the county, according~~
 207 | ~~to the ratio of the unincorporated area, within 15 days~~
 208 | ~~following the month of receipt. This subsection does not apply~~
 209 | ~~to counties that have established a new rate structure under s.~~
 210 | ~~205.0535.~~

211 | (4)~~(6)~~(a) Each county, as defined in s. 125.011(1), or any
 212 | county adjacent thereto may levy and collect, by an ordinance
 213 | enacted by the governing body of the county, an additional
 214 | business tax up to 50 percent of the appropriate business tax
 215 | imposed under subsection (1).

216 | ~~(b) Subsections (4) and (5) do not apply to any revenues~~
 217 | ~~derived from the additional tax imposed under this subsection.~~
 218 | Proceeds from the additional business tax must be placed in a
 219 | separate interest-earning account, and the governing body of the
 220 | county shall distribute this revenue, plus accrued interest,
 221 | each fiscal year to an organization or agency designated by the
 222 | governing body of the county to oversee and implement a
 223 | comprehensive economic development strategy through advertising,
 224 | promotional activities, and other sales and marketing

225 techniques.

226 (c) An ordinance that levies an additional business tax
 227 under this subsection may not be adopted after January 1, 2015
 228 ~~1995~~.

229 ~~(5)(7)~~ Notwithstanding any other provisions of this
 230 chapter, the revenue received from a county business tax may be
 231 used for overseeing and implementing a comprehensive economic
 232 development strategy through advertising, promotional
 233 activities, and other sales and marketing techniques.

234 Section 7. Section 205.042, Florida Statutes, is amended
 235 to read:

236 205.042 Levy; municipalities.—The governing body of an
 237 incorporated municipality may levy, by ~~appropriate resolution or~~
 238 ordinance approved by at least a two-thirds vote of the
 239 membership of the governing body of the municipality, a business
 240 tax for the privilege of engaging in or managing any business,
 241 profession, or occupation within its jurisdiction. However, the
 242 governing body must first give at least 14 days' public notice
 243 between the first and last reading of the ~~resolution or~~
 244 ordinance by publishing the notice in a newspaper of general
 245 circulation within its jurisdiction as defined by law. The
 246 notice must contain the proposed classifications and rates
 247 applicable to the business tax. The business tax may be levied
 248 on:

249 (1) Any person who maintains a permanent business location
 250 or branch office within the municipality, for the privilege of
 251 engaging in or managing any business within its jurisdiction.

252 (2) Any person who maintains a permanent business location

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253 or branch office within the municipality, for the privilege of
254 engaging in or managing any profession or occupation within its
255 jurisdiction.

256 (3) Any person who does not qualify under subsection (1)
257 or subsection (2) and who transacts any business or engages in
258 any occupation or profession in interstate commerce, if the
259 business tax is not prohibited by s. 8, Art. I of the United
260 States Constitution.

261 Section 8. Subsection (1) of section 205.043, Florida
262 Statutes, is amended to read:

263 205.043 Conditions for levy; municipalities.—

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

266 (a) The tax must be based upon the three ~~reasonable~~
267 classifications provided in s. 205.025, and must be uniform
268 throughout any class.

269 ~~(b) Unless the municipality implements s. 205.0535 or~~
270 ~~adopts a new business tax ordinance under s. 205.0315, a~~
271 ~~business tax levied under this subsection may not exceed the~~
272 ~~rate in effect in the municipality for the year beginning~~
273 ~~October 1, 1971; however, beginning October 1, 1980, the~~
274 ~~municipal governing body may increase business taxes authorized~~
275 ~~by this chapter. The amount of the increase above the tax rate~~
276 ~~levied on October 1, 1971, for taxes levied at a flat rate may~~
277 ~~be up to 100 percent for business taxes that are \$100 or less;~~
278 ~~50 percent for business taxes that are between \$101 and \$300;~~
279 ~~and 25 percent for business taxes that are more than \$300.~~
280 ~~Beginning October 1, 1982, an increase may not exceed 25 percent~~

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281 ~~for taxes levied at graduated or per unit rates. Authority to~~
 282 ~~increase business taxes does not apply to receipts or licenses~~
 283 ~~granted to any utility franchised by the municipality for which~~
 284 ~~a franchise fee is paid.~~

285 (b)(e) A receipt is not valid for more than 1 year and all
 286 receipts expire on September 30 of each year, except as
 287 otherwise provided by law.

288 Section 9. Section 205.045, Florida Statutes, is amended
 289 to read:

290 205.045 Transfer of administrative duties.—Any county and
 291 municipality sharing common territory may issue receipts on
 292 behalf of the other for businesses within that territory
 293 pursuant to an appropriate, recorded interlocal agreement
 294 authorized by part I of chapter 163 ~~The governing body of a~~
 295 ~~municipality that levies a business tax may request that the~~
 296 ~~county in which the municipality is located issue the municipal~~
 297 ~~receipt and collect the tax thereon. The governing body of a~~
 298 ~~county that levies a business tax may request that~~
 299 ~~municipalities within the county issue the county receipt and~~
 300 ~~collect the tax thereon. Before any local government may issue~~
 301 ~~receipts on behalf of another local government, appropriate~~
 302 ~~agreements must be entered into by the affected local~~
 303 ~~governments.~~

304 Section 10. Subsection (1) of section 205.053, Florida
 305 Statutes, is amended to read:

306 205.053 Business tax receipts; dates due and delinquent;
 307 penalties.—

308 (1) All business tax receipts shall be sold by the

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309 appropriate tax collector beginning July 1 of each year, are due
310 and payable on or before September 30 of each year, and expire
311 on September 30 of the succeeding year. If September 30 falls on
312 a weekend or holiday, the tax is due and payable on or before
313 the first working day following September 30. Provisions for
314 partial receipts may be made in the ~~resolution or~~ ordinance
315 authorizing such receipts. Receipts that are not renewed when
316 due and payable are delinquent and subject to a delinquency
317 penalty of 10 percent for the month of October, plus an
318 additional 5 percent penalty for each subsequent month of
319 delinquency until paid. However, the total delinquency penalty
320 may not exceed 25 percent of the business tax for the delinquent
321 establishment.

322 Section 11. Section 205.0535, Florida Statutes, is amended
323 to read:

324 205.0535 Reclassification and rate structure revisions.—

325 ~~(1) By October 1, 2008, any municipality that has adopted~~
326 ~~by ordinance a local business tax after October 1, 1995, may by~~
327 ~~ordinance reclassify businesses, professions, and occupations~~
328 ~~and may establish new rate structures, if the conditions~~
329 ~~specified in subsections (2) and (3) are met. A person who is~~
330 ~~engaged in the business of providing local exchange telephone~~
331 ~~service or a pay telephone service in a municipality or in the~~
332 ~~unincorporated area of a county and who pays the business tax~~
333 ~~under the category designated for telephone companies or a pay~~
334 ~~telephone service provider certified pursuant to s. 364.3375 is~~
335 ~~deemed to have but one place of business or business location in~~
336 ~~each municipality or unincorporated area of a county. Pay~~

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337 ~~telephone service providers may not be assessed a business tax~~
338 ~~on a per-instrument basis.~~

339 ~~(2) Before adopting a reclassification and revision~~
340 ~~ordinance, the municipality or county must establish an equity~~
341 ~~study commission and appoint its members. Each member of the~~
342 ~~study commission must be a representative of the business~~
343 ~~community within the local government's jurisdiction. Each~~
344 ~~equity study commission shall recommend to the appropriate local~~
345 ~~government a classification system and rate structure for~~
346 ~~business taxes.~~

347 ~~(3) (a) After the reclassification and rate structure~~
348 ~~revisions have been transmitted to and considered by the~~
349 ~~appropriate local governing body, it may adopt by majority vote~~
350 ~~a new business tax ordinance. Except that a minimum tax of up to~~
351 ~~\$25 is permitted, the reclassification may not increase the tax~~
352 ~~by more than the following: for receipts costing \$150 or less,~~
353 ~~200 percent; for receipts costing more than \$150 but not more~~
354 ~~than \$500, 100 percent; for receipts costing more than \$500 but~~
355 ~~not more than \$2,500, 75 percent; for receipts costing more than~~
356 ~~\$2,500 but not more than \$10,000, 50 percent; and for receipts~~
357 ~~costing more than \$10,000, 10 percent; however, in no case may~~
358 ~~the tax on any receipt be increased more than \$5,000.~~

359 ~~(1) (b)~~ The total annual revenue generated by the new rate
360 structure for the 2014-2015 local fiscal year ~~following the~~
361 ~~fiscal year during which the rate structure is adopted~~ may not
362 exceed:

363 (a) 1. For municipalities, the sum of the revenue base and
364 5 ~~10~~ percent of that revenue base. The revenue base is the sum

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365 of the business tax revenue generated by receipts issued for the
366 ~~most recently completed 2013-2014 local fiscal year or the~~
367 ~~amount of revenue that would have been generated from the~~
368 ~~authorized increases under s. 205.043(1)(b), whichever is~~
369 ~~greater,~~ plus any revenue received from the county under former
370 s. 205.033(4).

371 (b)2. For counties, the sum of the revenue base and 5, ~~10~~
372 ~~percent of that revenue base, and the amount of revenue~~
373 ~~distributed by the county to the municipalities under s.~~
374 ~~205.033(4) during the most recently completed local fiscal year.~~
375 The revenue base is the business tax revenue generated by
376 receipts issued for the ~~most recently completed 2013-2014 local~~
377 ~~fiscal year or the amount of revenue that would have been~~
378 ~~generated from the authorized increases under s. 205.033(1)(b),~~
379 ~~whichever is greater,~~ but may not include any revenues
380 distributed to municipalities under former s. 205.033(4).

381 (2) If, for the period October 1, 2014, through September
382 30, 2015, the revenues received by a local government from the
383 local business tax rate established under s. 205.027, exceed the
384 thresholds established in subsection (1), the governing
385 authority must adjust the rates of the local business tax to the
386 extent necessary to reduce revenues to the threshold amounts
387 established in subsection (1) by ordinance as soon as reasonably
388 practicable.

389 (3) If a reduction in tax rates is required pursuant to
390 subsection (2), the county or municipality must refund the
391 revenue generated in excess of the threshold established in
392 subsection (2) on a prorata basis to the businesses that paid

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393 | the local business tax. Such refunds may be granted as a credit
394 | against tax due in the subsequent year.

395 | (4) If the county or municipality is unable to grant a
396 | refund pursuant to subsection (3) because a business no longer
397 | exists, or the county or municipality is unable to locate the
398 | business or deliver such refund after making reasonable efforts
399 | to do so, then such refund shall be treated by the county or
400 | municipality as unclaimed property pursuant to chapter 717.

401 | (5)~~(e)~~ In addition to the revenue increases authorized
402 | under this section ~~by paragraph (b)~~, revenue increases
403 | attributed to the increases in the number of receipts issued are
404 | authorized.

405 | (6)~~(4)~~ ~~After the conditions specified in subsections (2)~~
406 | ~~and (3) are met~~, Municipalities and counties may, beginning in
407 | local fiscal year 2016-2017 and every other year thereafter,
408 | increase or decrease by ordinance the rates of business taxes by
409 | up to 5 percent. An increase, however, may not be enacted by
410 | less than a two-thirds majority plus one vote of the membership
411 | of the governing body. Nothing in this chapter shall be
412 | construed to prohibit a municipality or county from decreasing
413 | or repealing any business tax authorized under this chapter.

414 | (7)~~(5)~~ A receipt may not be issued unless the federal
415 | employer identification number or social security number is
416 | obtained from the person to be taxed.

417 | Section 12. Section 205.0536, Florida Statutes, is
418 | repealed.

419 | Section 13. Subsections (1) and (5) of section 205.054,
420 | Florida Statutes, are amended, subsection (6) of that section is

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421 renumbered as subsection (7), and a new subsection (6) is added
422 to that section, to read:

423 205.054 Business tax; partial exemption for engaging in
424 business or occupation in enterprise zone.—

425 (1) Notwithstanding the provisions of s. 205.033(1)(a) or
426 s. 205.043(1)(a), the governing body of a county or municipality
427 may authorize by appropriate ~~resolution or~~ ordinance, adopted
428 pursuant to the procedure established in s. 205.032 or s.

429 205.042, the exemption of 50 percent of the business tax levied
430 by the county or municipality for the privilege of engaging in
431 or managing any business, profession, or occupation ~~in the~~
432 ~~respective jurisdiction of the county or municipality~~ when such
433 privilege is exercised at a permanent business location or
434 branch office located in an enterprise zone.

435 (5) If an area nominated as an enterprise zone pursuant to
436 s. 290.0055 has not yet been designated pursuant to s. 290.0065,
437 the governing body of a county or municipality may enact the
438 appropriate ordinance ~~or resolution~~ authorizing the exemption
439 permitted in this section; however, such ordinance ~~or resolution~~
440 will not be effective until such area is designated pursuant to
441 s. 290.0065.

442 (6) Any exemption authorized by a county under this
443 section applies only to businesses located within the
444 unincorporated portion of the county.

445 Section 14. Section 205.066, Florida Statutes, is amended
446 to read:

447 205.066 Exemptions; employees.—

448 (1) An individual who engages in or manages a business,

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449 | profession, or occupation as an employee of another person is
450 | not required to apply for an exemption from a local business
451 | tax, pay a local business tax, or obtain a local business tax
452 | receipt. An individual acting in the capacity of an independent
453 | contractor is not an employee.

454 | (2) An employee may not be held liable by any local
455 | governing authority for the failure of a principal or employer
456 | to apply for an exemption from a local business tax, pay a local
457 | business tax, or obtain a local business tax receipt. An
458 | individual exempt under this section may not be required by any
459 | local governing authority to apply for an exemption from a local
460 | business tax, otherwise prove his or her exempt status, or pay
461 | any tax or fee related to a local business tax.

462 | (3) A principal or employer who is required to obtain a
463 | local business tax receipt may not be required by a local
464 | governing authority to provide personal or contact information
465 | for individuals exempt under this section in order to obtain a
466 | local business tax receipt.

467 | ~~(4) The exemption provided in this section does not apply~~
468 | ~~to a business tax imposed on individual employees by a~~
469 | ~~municipality or county pursuant to a resolution or ordinance~~
470 | ~~adopted before October 13, 2010. Municipalities or counties~~
471 | ~~that, before October 13, 2010, had a classification system that~~
472 | ~~was in compliance with the requirements of this chapter and that~~
473 | ~~actually resulted in individual employees paying a business tax~~
474 | ~~may continue to impose such a tax in that manner.~~

475 | Section 15. Effective July 1, 2013, the Legislature
476 | intends to revise and simplify local business taxes in this

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477 state consistent with this act. In order to transition to the
478 new business classification method and tax rate structure that
479 takes effect October 1, 2014, counties and municipalities may
480 continue levying local business taxes pursuant to chapter 205,
481 Florida Statutes 2012, until September 30, 2014. Any local
482 business tax in effect on September 30, 2014, may not be imposed
483 beyond that date, except as otherwise provided in this act.
484 Beginning October 1, 2014, any local business tax must be
485 approved and levied in accordance with chapter 205, Florida
486 Statutes, as amended by this act, including the restrictions on
487 classifications and rates provided in ss. 205.025 and 205.027,
488 Florida Statutes, and the requirement that ordinances
489 authorizing local business taxes be adopted by a two-thirds vote
490 of the membership of the governing body of a county or
491 municipality that opts to continue levying local business taxes
492 after September 30, 2014. Such ordinances may be adopted at any
493 time after July 1, 2013 and may be scheduled to take effect on
494 or after October 1, 2014.

495 Section 16. Effective July 1, 2013, notwithstanding the
496 changes made by this act to chapter 205, Florida Statutes,
497 counties or municipalities imposing a local business tax as of
498 September 30, 2014, pursuant to chapter 205, Florida Statutes,
499 may continue to levy such tax in the same manner and with the
500 same classifications and rates as are in effect on March 1,
501 2013, during each fiscal year thereafter in which the proceeds
502 of the local business tax are expressly pledged or placed in
503 trust, by name, for the benefit of holders of bonds or
504 certificates that were authorized before March 1, 2013, and

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505 issued before March 15, 2013. The fact that the proceeds of a
506 local business tax are pledged or placed in trust by a general
507 description of one or more revenue streams, such as the term
508 "non-ad-valorem revenue," shall not be considered an express
509 pledge or placement in trust.

510 Section 17. Effective July 1, 2013, notwithstanding the
511 revisions to chapter 205, Florida Statutes, made by this act,
512 any county or municipality whose business tax receipts in its
513 2012-2013 fiscal year comprised at least 20 percent of the
514 county's or municipality's total revenue derived from local
515 taxes levied by the county or municipality in that fiscal year
516 may continue to levy such tax in the same manner and with the
517 same rates and classifications as are in effect on February 1,
518 2013. However, any such county or municipality that in any local
519 fiscal year through September 30, 2018, computes its proposed
520 general county millage rate, general municipal millage rate, or
521 any dependent special district millage rate above the level in
522 effect for local fiscal year 2013-2014, may not impose a local
523 business tax after September 30 next following the date on which
524 the computation of the proposed millage rate resulting in the
525 increase became effective unless either the local business tax
526 has been approved and levied in accordance with the then current
527 chapter 205, Florida Statutes, or a majority of the electors of
528 the qualifying county or qualifying municipality voting in a
529 general or special election has approved the continuation of the
530 local business tax in the same manner and with the same rates
531 and classifications as were in effect on February 1, 2013. Such
532 an election shall be held within the year immediately preceding

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533 | September 30 next following the date on which the computation of
534 | the proposed millage increase became effective, and the ballot
535 | question and summary shall include a statement of the maximum
536 | amount of millage increase.

537 | Section 18. Subsection (8) of section 489.537, Florida
538 | Statutes, is amended to read:

539 | 489.537 Application of this part.—

540 | (8) Persons licensed under this part are subject to s. ~~ss.~~
541 | 205.0535(1) and 205.065, as applicable.

542 | Section 19. Except as otherwise expressly provided in this
543 | act, this act shall take effect October 1, 2014.