

1 A bill to be entitled
 2 An act relating to local business tax; amending s.
 3 205.032, F.S.; authorizing a county to continue to
 4 levy a business tax if a resolution or ordinance was
 5 adopted by a specified date; removing notice
 6 requirements; amending s. 205.042, F.S.; authorizing a
 7 municipality to continue to levy a business tax if a
 8 resolution or ordinance was adopted by a specified
 9 date; removing notice requirements; amending s.
 10 205.162, F.S.; exempting low-income persons from
 11 paying business taxes; providing conditions; amending
 12 s. 205.171, F.S.; revising the exemption for disabled
 13 veterans and their unremarried spouses to include
 14 veterans, the veterans' spouses, and active duty
 15 military servicemembers' spouses; providing
 16 conditions; conforming provisions to changes made by
 17 the act; providing an effective date.

18
 19 Be It Enacted by the Legislature of the State of Florida:

20
 21 Section 1. Section 205.032, Florida Statutes, is amended
 22 to read:

23 205.032 Levy; counties.—The governing body of a county may
 24 continue to levy, ~~by appropriate resolution or ordinance,~~ a
 25 business tax for the privilege of engaging in or managing any

26 | business, profession, or occupation within its jurisdiction if
27 | an appropriate resolution or ordinance was adopted before
28 | January 1, 2017. ~~However, the governing body must first give at~~
29 | ~~least 14 days' public notice between the first and last reading~~
30 | ~~of the resolution or ordinance by publishing a notice in a~~
31 | ~~newspaper of general circulation within its jurisdiction as~~
32 | ~~defined by law. The public notice must contain the proposed~~
33 | ~~classifications and rates applicable to the business tax.~~

34 | Section 2. Section 205.042, Florida Statutes, is amended
35 | to read:

36 | 205.042 Levy; municipalities.—The governing body of an
37 | incorporated municipality may continue to levy, ~~by appropriate~~
38 | ~~resolution or ordinance,~~ a business tax for the privilege of
39 | engaging in or managing any business, profession, or occupation
40 | within its jurisdiction if an appropriate resolution or
41 | ordinance was adopted before January 1, 2017. ~~However, the~~
42 | ~~governing body must first give at least 14 days' public notice~~
43 | ~~between the first and last reading of the resolution or~~
44 | ~~ordinance by publishing the notice in a newspaper of general~~
45 | ~~circulation within its jurisdiction as defined by law. The~~
46 | ~~notice must contain the proposed classifications and rates~~
47 | ~~applicable to the business tax.~~ The business tax may be levied
48 | on:

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

52 (2) Any person who maintains a permanent business location
 53 or branch office within the municipality, for the privilege of
 54 engaging in or managing any profession or occupation within its
 55 jurisdiction.

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

61 Section 3. Subsection (2) of section 205.162, Florida
 62 Statutes, is renumbered as subsection (3), and a new subsection
 63 (2) is added to that section to read:

64 205.162 Authorized exemptions for ~~Exemption allowed~~
 65 certain disabled persons, the aged, ~~and~~ widows with minor
 66 dependents, and low-income persons.-

67 (2) A person receiving public assistance, as defined in s.
 68 409.2554, or a person whose household income is less than 130
 69 percent of the federal poverty level based on the current year's
 70 federal poverty guidelines may engage in any business or
 71 occupation in a county in which he or she lives without paying a
 72 business tax. A person claiming an exemption under this
 73 subsection must submit a completed and signed request, under

74 penalty of perjury, for fee waiver and supporting documents to
 75 the local governing authority.

76 Section 4. Section 205.171, Florida Statutes, is amended
 77 to read:

78 205.171 Authorized exemptions for ~~allowed disabled~~
 79 ~~veterans, veterans' of any war or their unremarried spouses, or~~
 80 active duty military servicemembers' spouses.—

81 (1) A person ~~Any bona fide, permanent resident elector of~~
 82 ~~the state~~ who served as an officer or enlisted person ~~during any~~
 83 ~~of the periods specified in s. 1.01(14)~~ in the Armed Forces of
 84 the United States, National Guard, or United States Coast Guard
 85 or Coast Guard Reserve, or any temporary member thereof, ~~who has~~
 86 ~~actually been, or may hereafter be, reassigned by the air force,~~
 87 ~~army, navy, coast guard, or marines to active duty during any~~
 88 ~~war, declared or undeclared, armed conflicts, crises, etc.,~~ who
 89 was honorably discharged from the service of the United States,
 90 or such person's spouse, may engage in any business or
 91 occupation in the county in which he or she lives without paying
 92 a business tax. ~~and who at the time of his or her application~~
 93 ~~for a business tax receipt is disabled from performing manual~~
 94 ~~labor shall, upon sufficient identification, proof of being a~~
 95 ~~permanent resident elector in the state, and production of an~~
 96 ~~honorable discharge from the service of the United States:~~

97 (2) An active duty military servicemember's spouse who has
 98 relocated to a county or municipality pursuant to receipt of a

99 permanent change of station order may engage in any business or
 100 occupation in the county in which he or she lives without paying
 101 a business tax.

102 ~~(a) Be granted a receipt to engage in any business or~~
 103 ~~occupation in the state which may be carried on mainly through~~
 104 ~~the personal efforts of the receiptholder as a means of~~
 105 ~~livelihood and for which the state license or county or~~
 106 ~~municipal receipt does not exceed the sum of \$50 for each~~
 107 ~~without payment of any business tax otherwise provided for by~~
 108 ~~law; or~~

109 (3)(b) An ~~Be~~ entitled to an exemption to the extent of \$50
 110 ~~on any receipt to engage in any business or occupation in the~~
 111 ~~state which may be carried on mainly through the personal~~
 112 ~~efforts of the receiptholder as a means of livelihood when the~~
 113 ~~state license or county or municipal receipt for such business~~
 114 ~~or occupation is more than \$50. The exemption under this section~~
 115 includes ~~shall extend to and include~~ the right of the
 116 receiptholder to operate an automobile-for-hire of not exceeding
 117 five-passenger capacity, including the driver, when such
 118 automobile is owned or contracted to be purchased by the
 119 receiptholder and is being operated by him or her as a means of
 120 livelihood and that the proper business tax for the operation of
 121 such motor vehicle for private use has been applied for and
 122 attached to the motor vehicle and the proper fees paid by the
 123 receiptholder.

124 (4) A person claiming an exemption under this section must
 125 submit a completed and signed request, under penalty of perjury,
 126 for fee waiver and supporting documents to the local governing
 127 authority.

128 ~~(2) When such person applies for a receipt to conduct any~~
 129 ~~business or occupation for which the county or municipal~~
 130 ~~business tax exceeds \$50, the remainder of such tax in excess of~~
 131 ~~\$50 shall be paid in cash.~~

132 (5)~~(3)~~ The local governing authority must ~~Each tax~~
 133 ~~collecting authority of this state and of each county and each~~
 134 ~~municipality shall issue to a person entitled to an exemption~~
 135 under this section ~~such persons as may be entitled hereunder a~~
 136 ~~receipt pursuant to the foregoing provision and subject to the~~
 137 ~~conditions thereof. Such receipt when issued shall be marked~~
 138 ~~across the face "Veteran Veterans Exempt Receipt" - "Not~~
 139 ~~Transferable," "Veteran Spouse Exempt Receipt" - Not~~
 140 Transferable," or "Active Duty Military Servicemember Spouse
 141 Exempt Receipt" - "Not Transferable," as appropriate. ~~Before~~
 142 ~~issuing the receipt, proof shall be duly made that the applicant~~
 143 ~~is entitled under this section law to receive the exemption. The~~
 144 ~~proof may be made by establishing to the satisfaction of such~~
 145 ~~tax collecting authority by means of certificate of honorable~~
 146 ~~discharge or certified copy thereof that the applicant is a~~
 147 ~~veteran within the purview of this section and by exhibiting:~~

148 ~~(a) A certificate of government-rated disability to an~~
149 ~~extent of 10 percent or more;~~

150 ~~(b) The affidavit or testimony of a reputable physician~~
151 ~~who personally knows the applicant and who makes oath that the~~
152 ~~applicant is disabled from performing manual labor as a means of~~
153 ~~livelihood;~~

154 ~~(c) The certificate of the veteran's service officer of~~
155 ~~the county in which applicant lives, duly executed under the~~
156 ~~hand and seal of the chief officer and secretary thereof,~~
157 ~~attesting the fact that the applicant is disabled and entitled~~
158 ~~to receive a receipt within the meaning and intent of this~~
159 ~~section;~~

160 ~~(d) A pension certificate issued to him or her by the~~
161 ~~United States by reason of such disability; or~~

162 ~~(e) Such other reasonable proof as may be required by the~~
163 ~~tax collecting authority to establish the fact that such~~
164 ~~applicant is disabled.~~

165
166 All receipts issued under this section shall be in the same
167 general form as other state, county, and municipal licenses and
168 expire ~~shall expire~~ at the same time as such other licenses are
169 fixed by law to expire.

170 (6)~~(4)~~ Receipts obtained by the commission of fraud upon
171 any issuing authority are void. Any person who has fraudulently
172 obtained a receipt, or who has fraudulently received any

173 transfer of a receipt issued to another, and has thereafter
174 engaged in any business or occupation requiring a receipt under
175 color thereof is subject to prosecution for engaging in a
176 business or occupation without having the required receipt under
177 the laws of the state. Such receipt may not be issued in any
178 county other than the county where the veteran is a resident
179 citizen elector, unless such veteran produces a certificate of
180 the tax collector of his or her home county to the effect that
181 no exemption from taxation has been granted to such veteran in
182 his or her home county under this section.

183 (7)~~(5)~~ Neither this nor any other law exempts any person
184 from the payment of any amount required by law for the issuance
185 of a license to sell intoxicating liquors or malt and vinous
186 beverages.

187 ~~(6) The unremarried spouse of a deceased disabled veteran~~
188 ~~of any war in which the United States Armed Forces participated~~
189 ~~is entitled to the same exemptions as the disabled veteran.~~

190 Section 5. This act shall take effect July 1, 2017.