

By Senator DiCeglie

18-01472-24

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1 A bill to be entitled
 2 An act relating to local business taxes; repealing ch.
 3 205, F.S., relating to local business taxes; amending
 4 ss. 125.01047, 166.04465, 202.24, 213.0535, 213.055,
 5 213.756, 290.0057, 330.41, 337.401, 376.84, 379.3761,
 6 482.071, 482.242, 489.127, 489.128, 489.131, 489.532,
 7 489.537, 500.12, 500.511, 501.015, 501.016, 501.160,
 8 507.13, 539.001, 559.904, 559.928, 559.9281, 559.935,
 9 559.939, 559.955, and 616.12, F.S.; conforming
 10 provisions and cross-references to changes made by the
 11 act; providing an effective date.

12
 13 Be It Enacted by the Legislature of the State of Florida:

14
 15 Section 1. Chapter 205, Florida Statutes, consisting of ss.
 16 205.013, 205.022, 205.023, 205.0315, 205.032, 205.033, 205.042,
 17 205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535,
 18 205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065,
 19 205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194,
 20 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and
 21 205.1975, Florida Statutes, is repealed.

22 Section 2. Subsection (2), paragraph (b) of subsection (3),
 23 and paragraph (b) of subsection (4) of section 125.01047,
 24 Florida Statutes, are amended to read:

25 125.01047 Rules and ordinances relating to towing
 26 services.—

27 (2) The prohibition set forth in subsection (1) does not
 28 affect a county's authority to÷

29 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~

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30 ~~205.033, or s. 205.0535.~~

31 ~~(b)~~ impose and collect a reasonable administrative fee or
32 charge on the registered owner or other legally authorized
33 person in control of a vehicle or vessel, not to exceed 25
34 percent of the maximum towing rate, to cover the cost of
35 enforcement, including parking enforcement, by the county when
36 the vehicle or vessel is towed from public property. An
37 authorized wrecker operator or towing business may impose and
38 collect the administrative fee or charge on behalf of the county
39 and shall remit such fee or charge to the county only after it
40 is collected.

41 (3)

42 (b) A charter county may impose and collect an
43 administrative fee or charge as provided in subsection (2)
44 ~~paragraph (2)(b)~~ but may not impose such fee or charge on a
45 towing business or an authorized wrecker operator. If the
46 charter county imposes such administrative fee or charge, the
47 charter county may authorize a towing business or authorized
48 wrecker operator to impose and collect such fee or charge on
49 behalf of the county, and the towing business or authorized
50 wrecker operator shall remit such fee or charge to the charter
51 county only after it is collected.

52 (4)

53 (b) A charter county may impose and collect an
54 administrative fee or charge as provided in subsection (2)
55 ~~paragraph (2)(b)~~; however, it may not impose that fee or charge
56 upon a towing business or an authorized wrecker operator. If
57 such charter county imposes such administrative fee or charge,
58 such fee or charge must be imposed on the registered owner or

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59 other legally authorized person in control of a vehicle or
60 vessel. The fee or charge may not exceed 25 percent of the
61 maximum towing rate to cover the cost of enforcement, including
62 parking enforcement, by the charter county when the vehicle or
63 vessel is towed from public property. The charter county may
64 authorize an authorized wrecker operator or towing business to
65 impose and collect the administrative fee or charge on behalf of
66 the charter county, and the authorized wrecker operator or
67 towing business shall remit such fee or charge to the charter
68 county only after it is collected.

69 Section 3. Subsection (2) of section 166.04465, Florida
70 Statutes, is amended to read:

71 166.04465 Rules and ordinances relating to towing
72 services.—

73 (2) The prohibition set forth in subsection (1) does not
74 affect a municipality's authority to÷

75 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
76 ~~205.043, or s. 205.0535.~~

77 ~~(b)~~ impose and collect a reasonable administrative fee or
78 charge on the registered owner or other legally authorized
79 person in control of a vehicle or vessel, not to exceed 25
80 percent of the maximum towing rate, to cover the cost of
81 enforcement, including parking enforcement, by the municipality
82 when the vehicle or vessel is towed from public property. An
83 authorized wrecker operator or towing business may impose and
84 collect the administrative fee or charge on behalf of the
85 municipality and shall remit such fee or charge to the
86 municipality only after it is collected.

87 Section 4. Paragraph (c) of subsection (2) of section

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88 202.24, Florida Statutes, is amended to read:

89 202.24 Limitations on local taxes and fees imposed on
90 dealers of communications services.—

91 (2)

92 (c) This subsection does not apply to:

93 1. Local communications services taxes levied under this
94 chapter.

95 2. Ad valorem taxes levied pursuant to chapter 200.

96 3. ~~Business taxes levied under chapter 205.~~

97 ~~4.~~ "911" service charges levied under chapter 365.

98 ~~4.5.~~ Amounts charged for the rental or other use of
99 property owned by a public body which is not in the public
100 rights-of-way to a dealer of communications services for any
101 purpose, including, but not limited to, the placement or
102 attachment of equipment used in the provision of communications
103 services.

104 ~~5.6.~~ Permit fees of general applicability which are not
105 related to placing or maintaining facilities in or on public
106 roads or rights-of-way.

107 ~~6.7.~~ Permit fees related to placing or maintaining
108 facilities in or on public roads or rights-of-way pursuant to s.
109 337.401.

110 ~~7.8.~~ Any in-kind requirements, institutional networks, or
111 contributions for, or in support of, the use or construction of
112 public, educational, or governmental access facilities allowed
113 under federal law and imposed on providers of video service
114 pursuant to any existing ordinance or an existing franchise
115 agreement granted by each municipality or county, under which
116 ordinance or franchise agreement service is provided before July

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117 1, 2007, or as permitted under chapter 610. This subparagraph
118 does not prohibit providers of video service from recovering the
119 expenses as allowed under federal law.

120 ~~8.9.~~ Special assessments and impact fees.

121 ~~9.10.~~ Pole attachment fees that are charged by a local
122 government for attachments to utility poles owned by the local
123 government.

124 ~~10.11.~~ Utility service fees or other similar user fees for
125 utility services.

126 ~~11.12.~~ Any other generally applicable tax, fee, charge, or
127 imposition authorized by general law on July 1, 2000, which is
128 not specifically prohibited by this subsection or included as a
129 replaced revenue source in s. 202.20.

130 Section 5. Paragraph (a) of subsection (4) of section
131 213.0535, Florida Statutes, is amended to read:

132 213.0535 Registration Information Sharing and Exchange
133 Program.—

134 (4) There are two levels of participation:

135 (a) Each unit of state or local government responsible for
136 administering one or more of the provisions specified in
137 subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one
138 participants shall exchange, monthly or quarterly, as determined
139 jointly by each participant and the department, the data
140 enumerated in subsection (2) for each new registrant, new filer,
141 or initial reporter, permittee, or licensee, with respect to the
142 following taxes, licenses, or permits:

- 143 1. The sales and use tax imposed under chapter 212.
- 144 2. The tourist development tax imposed under s. 125.0104.
- 145 3. The tourist impact tax imposed under s. 125.0108.

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146 4. ~~Local business taxes imposed under chapter 205.~~
147 ~~5.~~ Convention development taxes imposed under s. 212.0305.
148 5.6. Public lodging and food service establishment licenses
149 issued pursuant to chapter 509.
150 6.7. Beverage law licenses issued pursuant to chapter 561.
151 7.8. A municipal resort tax as authorized under chapter 67-
152 930, Laws of Florida.
153 Section 6. Paragraph (b) of subsection (3) of section
154 213.055, Florida Statutes, is amended to read:
155 213.055 Declared emergency; waiver or suspension of
156 specified revenue laws and other requirements.-
157 (3)
158 (b)1. Notwithstanding any other law, an out-of-state
159 business that is conducting operations within this state during
160 a disaster-response period solely for purposes of performing
161 emergency-related work or pursuant to a mutual aid agreement is
162 not considered to have established a level of presence that
163 would require that business to register, file, and remit state
164 or local taxes or fees or require that business to be subject to
165 any registration, licensing, or filing requirements in this
166 state. For purposes of any state or local tax on or measured, in
167 whole or in part, by net or gross income or receipts, the
168 activity of the out-of-state business conducted in this state
169 during the disaster-response period must be disregarded with
170 respect to any filing requirements for such tax, including the
171 filing required for a consolidated group of which the out-of-
172 state business may be a part. This includes the following:
173 a. Reemployment assistance taxes.
174 b. State or local professional or occupational licensing

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175 requirements or related fees.

176 ~~c. Local business taxes.~~

177 ~~d.~~ Taxes on the operation of commercial motor vehicles.

178 d.e. Corporate income tax.

179 ~~e.f.~~ Tangible personal property tax and use tax on
180 equipment that is brought into the state by the out-of-state
181 business, used by the out-of-state business only to perform
182 emergency-related work during the disaster-response period, and
183 removed from the state by the out-of-state business after the
184 disaster-response period.

185 2. Notwithstanding any other law, an out-of-state employee
186 whose only employment in this state is for the performance of
187 emergency-related work or pursuant to a mutual aid agreement
188 during a disaster-response period is not required to comply with
189 state or local occupational licensing requirements or related
190 fees.

191 Section 7. Paragraph (b) of subsection (2) of section
192 213.756, Florida Statutes, is amended to read:

193 213.756 Funds collected are state tax funds.—

194 (2)

195 (b) This subsection applies to those taxes enumerated in s.
196 72.011, excluding chapter 202 and that portion of chapter 203
197 collected thereunder, ~~and also applies to taxes imposed under~~
198 ~~chapter 205.~~

199 Section 8. Paragraph (e) of subsection (1) of section
200 290.0057, Florida Statutes, is amended to read:

201 290.0057 Enterprise zone development plan.—

202 (1) Any application for designation as a new enterprise
203 zone must be accompanied by a strategic plan adopted by the

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204 governing body of the municipality or county, or the governing
205 bodies of the county and one or more municipalities together. At
206 a minimum, the plan must:

207 (e) Commit the governing body or bodies to enact and
208 maintain local fiscal and regulatory incentives, if approval for
209 the area is received under s. 290.0065. These incentives may
210 include the municipal public service tax exemption provided by
211 s. 166.231, the economic development ad valorem tax exemption
212 provided by s. 196.1995, ~~the business tax exemption provided by~~
213 ~~s. 205.054~~, local impact fee abatement or reduction, or low-
214 interest or interest-free loans or grants to businesses to
215 encourage the revitalization of the nominated area.

216 Section 9. Paragraph (c) of subsection (3) of section
217 330.41, Florida Statutes, is amended to read:

218 330.41 Unmanned Aircraft Systems Act.—

219 (3) REGULATION.—

220 (c) Except as otherwise expressly provided, a political
221 subdivision may not withhold issuance of a business tax receipt,
222 development permit, or other use approval to a drone delivery
223 service or enact or enforce an ordinance or resolution that
224 prohibits a drone delivery service's operation based on the
225 location of its drone port, notwithstanding part II of chapter
226 163 ~~and chapter 205~~. A political subdivision may enforce minimum
227 setback and landscaping regulations that are generally
228 applicable to permitted uses in the drone port site's zoning
229 district. This paragraph may not be construed to authorize a
230 political subdivision to require additional landscaping as a
231 condition of approval of a drone port.

232 Section 10. Paragraph (f) of subsection (3) of section

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233 337.401, Florida Statutes, is amended to read:

234 337.401 Use of right-of-way for utilities subject to
235 regulation; permit; fees.—

236 (3)

237 (f) Except as expressly allowed or authorized by general
238 law and except for the rights-of-way permit fees subject to
239 paragraph (c), a municipality or county may not levy on a
240 provider of communications services a tax, fee, or other charge
241 or imposition for operating as a provider of communications
242 services within the jurisdiction of the municipality or county
243 which is in any way related to using its roads or rights-of-way.
244 A municipality or county may not require or solicit in-kind
245 compensation, except as otherwise provided in s. 202.24(2)(c)7.
246 ~~s. 202.24(2)(c)8.~~, provided that the in-kind compensation is not
247 a franchise fee under federal law. Nothing in this paragraph
248 impairs the authority of a municipality or county to request
249 public, educational, or governmental access channels pursuant to
250 s. 610.109. Nothing in this paragraph shall impair any ordinance
251 or agreement in effect on May 22, 1998, or any voluntary
252 agreement entered into subsequent to that date, which provides
253 for or allows in-kind compensation by a telecommunications
254 company.

255 Section 11. Paragraph (d) of subsection (1) of section
256 376.84, Florida Statutes, is amended to read:

257 376.84 Brownfield redevelopment economic incentives.—It is
258 the intent of the Legislature that brownfield redevelopment
259 activities be viewed as opportunities to significantly improve
260 the utilization, general condition, and appearance of these
261 sites. Different standards than those in place for new

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262 development, as allowed under current state and local laws,
263 should be used to the fullest extent to encourage the
264 redevelopment of a brownfield. State and local governments are
265 encouraged to offer redevelopment incentives for this purpose,
266 as an ongoing public investment in infrastructure and services,
267 to help eliminate the public health and environmental hazards,
268 and to promote the creation of jobs in these areas. Such
269 incentives may include financial, regulatory, and technical
270 assistance to persons and businesses involved in the
271 redevelopment of the brownfield pursuant to this act.

272 (1) Financial incentives and local incentives for
273 redevelopment may include, but not be limited to:

274 ~~(d) Waiver, reduction, or limitation by line of business~~
275 ~~with respect to business taxes pursuant to chapter 205.~~

276 Section 12. Subsection (4) of section 379.3761, Florida
277 Statutes, is amended to read:

278 379.3761 Exhibition or sale of wildlife; fees;
279 classifications.-

280 ~~(4) The provisions of this section relative to licensing~~
281 ~~for exhibition do not apply to any municipal, county, state, or~~
282 ~~other publicly owned wildlife exhibit or any traveling zoo,~~
283 ~~circus, or exhibit licensed under chapter 205.~~

284 Section 13. Subsection (5) of section 482.071, Florida
285 Statutes, is amended to read:

286 482.071 Licenses.-

287 ~~(5) A license under this section is a prerequisite for the~~
288 ~~issuance of a local occupational license to engage in pest~~
289 ~~control, as provided in s. 205.1967.~~

290 Section 14. Paragraph (a) of subsection (1) of section

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291 482.242, Florida Statutes, is amended to read:

292 482.242 Preemption.—

293 (1) This chapter is intended as comprehensive and exclusive
294 regulation of pest control in this state. The provisions of this
295 chapter preempt to the state all regulation of the activities
296 and operations of pest control services, including the
297 pesticides used pursuant to labeling and registration approved
298 under part I of chapter 487. No local government or political
299 subdivision of the state may enact or enforce an ordinance that
300 regulates pest control, except that the preemption in this
301 section does not prohibit a local government or political
302 subdivision from enacting an ordinance regarding any of the
303 following:

304 ~~(a) Local business taxes adopted pursuant to chapter 205.~~

305 Section 15. Subsection (1) of section 489.127, Florida
306 Statutes, is amended to read:

307 489.127 Prohibitions; penalties.—

308 (1) No person shall:

309 (a) Falsely hold himself or herself or a business
310 organization out as a licensee, certificateholder, or
311 registrant;

312 (b) Falsely impersonate a certificateholder or registrant;

313 (c) Present as his or her own the certificate or
314 registration of another;

315 (d) Knowingly give false or forged evidence to the board or
316 a member thereof;

317 (e) Use or attempt to use a certificate or registration
318 that has been suspended or revoked;

319 (f) Engage in the business or act in the capacity of a

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320 contractor or advertise himself or herself or a business
321 organization as available to engage in the business or act in
322 the capacity of a contractor without being duly registered or
323 certified;

324 (g) Operate a business organization engaged in contracting
325 after 60 days following the termination of its only qualifying
326 agent without designating another primary qualifying agent,
327 except as provided in ss. 489.119 and 489.1195;

328 (h) Commence or perform work for which a building permit is
329 required pursuant to part IV of chapter 553 without such
330 building permit being in effect; or

331 (i) Willfully or deliberately disregard or violate any
332 municipal or county ordinance relating to uncertified or
333 unregistered contractors.

334

335 For purposes of this subsection, a person or business
336 organization operating on an inactive or suspended certificate
337 or registration is not duly certified or registered and is
338 considered unlicensed. ~~A business tax receipt issued under the
339 authority of chapter 205 is not a license for purposes of this
340 part.~~

341 Section 16. Paragraph (b) of subsection (1) of section
342 489.128, Florida Statutes, is amended to read:

343 489.128 Contracts entered into by unlicensed contractors
344 unenforceable.—

345 (1) As a matter of public policy, contracts entered into on
346 or after October 1, 1990, by an unlicensed contractor shall be
347 unenforceable in law or in equity by the unlicensed contractor.

348 ~~(b) For purposes of this section, an individual or business~~

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349 ~~organization may not be considered unlicensed for failing to~~
350 ~~have a business tax receipt issued under the authority of~~
351 ~~chapter 205.~~

352 Section 17. Paragraph (c) of subsection (3) of section
353 489.131, Florida Statutes, is amended to read:

354 489.131 Applicability.—

355 (3) Nothing in this part limits the power of a municipality
356 or county:

357 (c) To collect ~~business taxes, subject to s. 205.065, and~~
358 inspection fees for engaging in contracting or examination fees
359 from persons who are registered with the board pursuant to local
360 examination requirements ~~and issue business tax receipts.~~
361 ~~However, nothing in this part shall be construed to require~~
362 ~~general contractors, building contractors, or residential~~
363 ~~contractors to obtain additional business tax receipts for~~
364 ~~specialty work when such specialty work is performed by~~
365 ~~employees of such contractors on projects for which they have~~
366 ~~substantially full responsibility and such contractors do not~~
367 ~~hold themselves out to the public as being specialty~~
368 ~~contractors.~~

369 Section 18. Paragraph (b) of subsection (1) of section
370 489.532, Florida Statutes, is amended to read:

371 489.532 Contracts entered into by unlicensed contractors
372 unenforceable.—

373 (1) As a matter of public policy, contracts entered into on
374 or after October 1, 1990, by an unlicensed contractor shall be
375 unenforceable in law or in equity by the unlicensed contractor.

376 ~~(b) For purposes of this section, an individual or business~~
377 ~~organization shall not be considered unlicensed for failing to~~

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378 ~~have a business tax receipt issued under the authority of~~
379 ~~chapter 205.~~

380 Section 19. Subsection (8) of section 489.537, Florida
381 Statutes, is amended to read:

382 489.537 Application of this part.—

383 ~~(8) Persons licensed under this part are subject to ss.~~
384 ~~205.0535(1) and 205.065, as applicable.~~

385 Section 20. Subsection (8) of section 500.12, Florida
386 Statutes, is amended to read:

387 500.12 Food permits; building permits.—

388 ~~(8) A person who applies for or renews a local business tax~~
389 ~~certificate to engage in business as a food establishment must~~
390 ~~exhibit a current food permit or an active letter of exemption~~
391 ~~from the department before the local business tax certificate~~
392 ~~may be issued or renewed.~~

393 Section 21. Subsection (3) of section 500.511, Florida
394 Statutes, is amended to read:

395 500.511 Fees; enforcement; preemption.—

396 (3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of
397 bottled water plants, water vending machines, water vending
398 machine operators, and packaged ice plants is preempted by the
399 state. No county or municipality may adopt or enforce any
400 ordinance that regulates the licensure or operation of bottled
401 water plants, water vending machines, or packaged ice plants,
402 unless it is determined that unique conditions exist within the
403 county which require the county to regulate such entities in
404 order to protect the public health. ~~This subsection does not~~
405 ~~prohibit a county or municipality from requiring a business tax~~
406 ~~pursuant to chapter 205.~~

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407 Section 22. Subsection (7) of section 501.015, Florida
408 Statutes, is amended to read:

409 501.015 Health studios; registration requirements and
410 fees.—Each health studio shall:

411 ~~(7) A person applying for or renewing a local business tax~~
412 ~~receipt to engage in business as a health studio must exhibit an~~
413 ~~active registration certificate from the Department of~~
414 ~~Agriculture and Consumer Services before the local business tax~~
415 ~~receipt may be issued or reissued.~~

416 Section 23. Subsection (1) of section 501.016, Florida
417 Statutes, is amended to read:

418 501.016 Health studios; security requirements.—Each health
419 studio that sells contracts for health studio services shall
420 meet the following requirements:

421 (1) Each health studio shall maintain for each separate
422 business location a bond issued by a surety company admitted to
423 do business in this state. The principal sum of the bond must be
424 ~~\$25,000, and the bond, when required, must be obtained before a~~
425 ~~business tax receipt may be issued under chapter 205. Upon~~
426 ~~issuance of a business tax receipt, the licensing authority~~
427 ~~shall immediately notify the department of such issuance in a~~
428 ~~manner established by the department by rule.~~ The bond must be
429 in favor of the department for the benefit of a person injured
430 as a result of a violation of ss. 501.012-501.019. Liability for
431 injuries as a result of a violation of ss. 501.012-501.019 may
432 be determined in an administrative proceeding of the department
433 or through a civil action. However, claims against the bond or
434 certificate of deposit may only be paid by order of the
435 department in an administrative proceeding in amounts up to the

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436 determined liability for the injuries. The aggregate liability
437 of the surety to all persons for all breaches of the conditions
438 of the bonds provided by this section may not exceed the amount
439 of the bond. The original surety bond required by this section
440 shall be filed with the department on a form adopted by
441 department rule.

442 Section 24. Subsection (8) of section 501.160, Florida
443 Statutes, is amended to read:

444 501.160 Rental or sale of essential commodities during a
445 declared state of emergency; prohibition against unconscionable
446 prices.—

447 ~~(8) Upon a declaration of a state of emergency by the~~
448 ~~Governor, in order to protect the health, safety, and welfare of~~
449 ~~residents, any person who offers goods and services for sale to~~
450 ~~the public during the duration of the emergency and who does not~~
451 ~~possess a business tax receipt under s. 205.032 or s. 205.042~~
452 ~~commits a misdemeanor of the second degree, punishable as~~
453 ~~provided in s. 775.082 or s. 775.083. During a declared~~
454 ~~emergency, this subsection does not apply to religious,~~
455 ~~charitable, fraternal, civic, educational, or social~~
456 ~~organizations. During a declared emergency and when there is an~~
457 ~~allegation of price gouging against the person, failure to~~
458 ~~possess a license constitutes reasonable cause to detain the~~
459 ~~person, provided that the detention shall only be made in a~~
460 ~~reasonable manner and only for a reasonable period of time~~
461 ~~sufficient for an inquiry into the circumstances surrounding the~~
462 ~~failure to possess a license.~~

463 Section 25. Paragraphs (a) and (c) of subsection (1) of
464 section 507.13, Florida Statutes, are amended to read:

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465 507.13 Local regulation.—

466 (1) (a) Except as provided in paragraph (b) ~~paragraphs (b)~~
467 ~~and (e)~~, this chapter preempts a local ordinance or regulation
468 of a county or municipality which regulates transactions
469 relating to movers of household goods or moving brokers.

470 ~~(c) This section does not preempt a local government's~~
471 ~~authority to levy a local business tax pursuant to chapter 205.~~

472 Section 26. Paragraph (f) of subsection (3) of section
473 539.001, Florida Statutes, is amended to read:

474 539.001 The Florida Pawnbroking Act.—

475 (3) LICENSE REQUIRED.—

476 ~~(f) Any person applying for or renewing a local~~
477 ~~occupational license to engage in business as a pawnbroker must~~
478 ~~exhibit a current license from the agency before the local~~
479 ~~business tax receipt may be issued or reissued.~~

480 Section 27. Subsection (7) of section 559.904, Florida
481 Statutes, is amended, to read:

482 559.904 Motor vehicle repair shop registration;
483 application; exemption.—

484 ~~(7) Any person applying for or renewing a local business~~
485 ~~tax receipt to engage in business as a motor vehicle repair shop~~
486 ~~must exhibit an active registration certificate from the~~
487 ~~department before the local business tax receipt may be issued~~
488 ~~or renewed.~~

489 Section 28. Subsection (4) of section 559.928, Florida
490 Statutes, is amended to read:

491 559.928 Registration.—

492 ~~(4) A person applying for or renewing a local business tax~~
493 ~~receipt to engage in business as a seller of travel must exhibit~~

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494 ~~a current registration certificate from the department before~~
495 ~~the local business tax receipt may be issued or reissued.~~

496 Section 29. Subsection (2) of section 559.9281, Florida
497 Statutes, is amended to read:

498 559.9281 Student tour operators.—

499 (2) The department shall adopt rules to implement this
500 section, including the establishment of the application
501 procedures and minimum standards for those persons wishing to be
502 approved as student tour operators under this section. At a
503 minimum, a student tour operator must be registered and approved
504 by the department as a seller of travel under s. 559.928,
505 maintain security requirements provided under s. 559.929, and be
506 current on all state ~~and local business~~ taxes.

507 Section 30. Subsection (6) of section 559.935, Florida
508 Statutes, is amended to read:

509 559.935 Exemptions.—

510 (6) The department shall request from the Airlines
511 Reporting Corporation any information necessary to implement the
512 provisions of subsection (2). ~~Persons claiming an exemption~~
513 ~~under subsection (2) or subsection (3) must show a letter of~~
514 ~~exemption from the department before a local business tax~~
515 ~~receipt to engage in business as a seller of travel may be~~
516 ~~issued or reissued.~~ If the department fails to issue a letter of
517 exemption on a timely basis, the seller of travel shall submit
518 to the department, through certified mail, an affidavit
519 containing her or his name and address and an explanation of the
520 exemption sought. ~~Such affidavit may be used in lieu of a letter~~
521 ~~of exemption for the purpose of obtaining a business tax~~
522 ~~receipt.~~ In any civil or criminal proceeding, the burden of

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523 proving an exemption under this section is on the person
524 claiming such exemption. A letter of exemption issued by the
525 department may not be used in, and has no bearing on, such
526 proceedings.

527 Section 31. Section 559.939, Florida Statutes, is amended
528 to read:

529 559.939 State preemption.—No municipality or county or
530 other political subdivision of this state shall have authority
531 to levy or collect any registration fee or tax, as a regulatory
532 measure, or to require the registration or bonding in any manner
533 of any seller of travel who is registered or complies with all
534 applicable provisions of this part, unless that authority is
535 provided for by special or general act of the Legislature. Any
536 ordinance, resolution, or regulation of any municipality or
537 county or other political subdivision of this state which is in
538 conflict with any provision of this part is preempted by this
539 part. ~~The provisions of this section do not apply to any local
540 business tax levied pursuant to chapter 205.~~

541 Section 32. Paragraph (c) of subsection (2) of section
542 559.955, Florida Statutes, is amended to read:

543 559.955 Home-based businesses; local government
544 restrictions.—

545 (2) A home-based business that operates from a residential
546 property as provided in subsection (3):

547 ~~(c) Is only subject to applicable business taxes under
548 chapter 205 in the county and municipality in which the home-
549 based business is located.~~

550 Section 33. Section 616.12, Florida Statutes, is amended to
551 read:

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552 616.12 Licenses upon certain shows; distribution of fees;
553 exemptions.—

554 (1) Each person who operates any traveling show,
555 exhibition, amusement enterprise, carnival, vaudeville, exhibit,
556 minstrel, rodeo, theatrical, game or test of skill, riding
557 device, dramatic repertoire, other show or amusement, or
558 concession, including a concession operating in a tent,
559 enclosure, or other temporary structure, within the grounds of,
560 and in connection with, any annual public fair held by a fair
561 association shall pay the license taxes provided by law.
562 However, if the association satisfies the requirements of this
563 chapter, including securing the required fair permit from the
564 department, the license taxes and ~~local business tax~~ authorized
565 ~~in chapter 205~~ are waived and the department shall issue a tax
566 exemption certificate. The department shall adopt the proper
567 forms and rules to administer this section, including the
568 necessary tax exemption certificate, showing that the fair
569 association has met all requirements and that the traveling
570 show, exhibition, amusement enterprise, carnival, vaudeville,
571 exhibit, minstrel, rodeo, theatrical, game or test of skill,
572 riding device, dramatic repertoire, other show or amusement, or
573 concession is exempt.

574 (2) Any fair association securing the required annual fair
575 permit from the department is exempt from ~~local business tax~~ as
576 ~~defined by chapter 205~~, occupational permit fees, or any
577 occupational taxes assessed by any county, municipality,
578 political subdivision, agency, or instrumentality thereof.

579 Section 34. This act shall take effect July 1, 2024.