

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	_____	(Y/N)
ADOPTED AS AMENDED	_____	(Y/N)
ADOPTED W/O OBJECTION	_____	(Y/N)
FAILED TO ADOPT	_____	(Y/N)
WITHDRAWN	_____	(Y/N)
OTHER		

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1 Committee/Subcommittee hearing bill: State Affairs Committee  
 2 Representative Botana offered the following:

**Amendment**

Remove lines 204-325 and insert:

6 (b) "Revenue base" means the total revenue for the fiscal  
 7 year ending September 30, 2023, or for the fiscal year ending  
 8 September 30, 2024, whichever is greater.

9 (c) "Total revenue" means:

10 1. For a county, the total annual revenue generated by  
 11 receipts issued in the fiscal year, less any revenue distributed  
 12 to municipalities under s. 205.033(4) in such year, and less any  
 13 revenue refunded to businesses pursuant to sub-  
 14 subparagraph(4) (a) 3.b. in such year.

15 2. For a municipality, the total annual revenue generated  
 16 by receipts issued in the fiscal year plus any revenue received

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17 from the county under s. 205.033(4) in such fiscal year, and  
18 less any revenue refunded to businesses pursuant to sub-  
19 subparagraph(4) (a) 3.b. in such year.

20 (2)(1) Beginning by October 1, 2024 2008, any municipality  
21 that has adopted by ordinance a local business tax ~~after October~~  
22 ~~1, 1995,~~ may not ~~by ordinance~~ reclassify businesses,  
23 professions, and occupations or ~~and may~~ establish new rate  
24 structures, ~~if the conditions specified in subsections (2) and~~  
25 ~~(3) are met.~~ A person who is engaged in the business of  
26 providing local exchange telephone service or a pay telephone  
27 service in a municipality or in the unincorporated area of a  
28 county and who pays the business tax under the category  
29 designated for telephone companies or a pay telephone service  
30 provider certified pursuant to s. 364.3375 is deemed to have but  
31 one place of business or business location in each municipality  
32 or unincorporated area of a county. Pay telephone service  
33 providers may not be assessed a business tax on a per-instrument  
34 basis.

35 (3) Beginning October 1, 2024, the total revenue generated  
36 by the business tax each fiscal year may not exceed the revenue  
37 base.

38 (4) (a) Beginning October 1, 2025, if the total revenue  
39 received by a local government from the local business tax in  
40 the immediate prior fiscal year exceeds the revenue base:

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41 1. The governing authority must adopt an ordinance to  
42 proportionally adjust the rates of the local business taxes  
43 levied under this chapter for the current fiscal year to the  
44 recalculated tax rate.

45 2. The rate adjustment ordinance must be adopted as soon  
46 as practicable, but no later than January 1 of the current  
47 fiscal year.

48 3. By February 1, the county or municipality must issue a  
49 refund to each business that paid the local business tax:

50 a. In the prior fiscal year. Such refund shall be the  
51 difference between the amount paid and the amount that would  
52 have been paid if the recalculated tax rate had been used.

53 b. At the unreduced rate in the current fiscal year. Such  
54 refund shall be the difference in the amount paid and the amount  
55 due if the recalculated tax rate had been used.

56 (b) A refund issued under subparagraph (a)3. may be  
57 granted as a credit against tax due in the next fiscal year.

58 (c) If the county or municipality is unable to grant a  
59 refund pursuant to subparagraph (a)3. because a business no  
60 longer exists, or the county or municipality is unable to locate  
61 the business or deliver such refund after making reasonable  
62 efforts to do so, then such refund shall be treated by the  
63 county or municipality as unclaimed property under chapter 717.

64 ~~(2) Before adopting a reclassification and revision~~  
65 ~~ordinance, the municipality or county must establish an equity~~

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66 ~~study commission and appoint its members. Each member of the~~  
67 ~~study commission must be a representative of the business~~  
68 ~~community within the local government's jurisdiction. Each~~  
69 ~~equity study commission shall recommend to the appropriate local~~  
70 ~~government a classification system and rate structure for~~  
71 ~~business taxes.~~

72 ~~(3)(a) After the reclassification and rate structure~~  
73 ~~revisions have been transmitted to and considered by the~~  
74 ~~appropriate local governing body, it may adopt by majority vote~~  
75 ~~a new business tax ordinance. Except that a minimum tax of up to~~  
76 ~~\$25 is permitted, the reclassification may not increase the tax~~  
77 ~~by more than the following: for receipts costing \$150 or less,~~  
78 ~~200 percent; for receipts costing more than \$150 but not more~~  
79 ~~than \$500, 100 percent; for receipts costing more than \$500 but~~  
80 ~~not more than \$2,500, 75 percent; for receipts costing more than~~  
81 ~~\$2,500 but not more than \$10,000, 50 percent; and for receipts~~  
82 ~~costing more than \$10,000, 10 percent; however, in no case may~~  
83 ~~the tax on any receipt be increased more than \$5,000.~~

84 ~~(b) The total annual revenue generated by the new rate~~  
85 ~~structure for the fiscal year following the fiscal year during~~  
86 ~~which the rate structure is adopted may not exceed:~~

87 ~~1. For municipalities, the sum of the revenue base and 10~~  
88 ~~percent of that revenue base. The revenue base is the sum of the~~  
89 ~~business tax revenue generated by receipts issued for the most~~  
90 ~~recently completed local fiscal year or the amount of revenue~~

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91 ~~that would have been generated from the authorized increases~~  
92 ~~under s. 205.043(1)(b), whichever is greater, plus any revenue~~  
93 ~~received from the county under s. 205.033(4).~~

94 ~~2. For counties, the sum of the revenue base, 10 percent~~  
95 ~~of that revenue base, and the amount of revenue distributed by~~  
96 ~~the county to the municipalities under s. 205.033(4) during the~~  
97 ~~most recently completed local fiscal year. The revenue base is~~  
98 ~~the business tax revenue generated by receipts issued for the~~  
99 ~~most recently completed local fiscal year or the amount of~~  
100 ~~revenue that would have been generated from the authorized~~  
101 ~~increases under s. 205.033(1)(b), whichever is greater, but may~~  
102 ~~not include any revenues distributed to municipalities under s.~~  
103 ~~205.033(4).~~

104 ~~(c) In addition to the revenue increases authorized by~~  
105 ~~paragraph (b), revenue increases attributed to the increases in~~  
106 ~~the number of receipts issued are authorized.~~

107 ~~(4) After the conditions specified in subsections (2) and~~  
108 ~~(3) are met, municipalities and counties may, every other year~~  
109 ~~thereafter, increase or decrease by ordinance the rates of~~  
110 ~~business taxes by up to 5 percent. However, an increase must be~~  
111 ~~enacted by at least a majority plus one vote of the governing~~  
112 ~~body.~~

113 (5) This chapter does not prohibit a municipality or  
114 county from decreasing or repealing any business tax authorized  
115 under this chapter. By majority vote, the governing body of a

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116 county or municipality may adopt an ordinance repealing a local  
117 business tax or establishing new rates that decrease local  
118 business taxes, provided that the new rates do not produce  
119 revenues in excess of the revenue base and do not result in an  
120 increase in local business taxes for a taxpayer. Such ordinances  
121 are not subject to subsections (2) and (3).

122 (6) A receipt may not be issued unless the federal  
123 employer identification number or social security number is  
124 obtained from the person to be taxed.

125 (7) This section does not apply to:

126 (a) A municipality that imposes a business tax on  
127 merchants which is measured by gross receipts from the sale of  
128 merchandise or services, or both, as described in s. 205.044.

129 (b) A fiscally constrained county as defined in s.  
130 218.67(1).

131 (c) Any municipality located in a fiscally constrained  
132 county as defined in s. 218.67(1).

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