

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

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

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205.1975, Florida Statutes, is repealed.

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

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.  
 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  
 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  
 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 |       3.4. "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  
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.
- 146 ~~4. Local business taxes imposed under chapter 205.~~
- 147 4.5. Convention development taxes imposed under s.  
 148 212.0305.

149 5.6. Public lodging and food service establishment  
 150 licenses issued pursuant to chapter 509.

151        ~~6.7.~~ Beverage law licenses issued pursuant to chapter 561.  
 152        ~~7.8.~~ A municipal resort tax as authorized under chapter  
 153 67-930, Laws of Florida.

154        Section 6. Paragraph (b) of subsection (2) of section  
 155 213.756, Florida Statutes, is amended to read:

156        213.756 Funds collected are state tax funds.—  
 157        (2)

158        (b) This subsection applies to those taxes enumerated in  
 159 s. 72.011, excluding chapter 202 and that portion of chapter 203  
 160 collected thereunder, ~~and also applies to taxes imposed under~~  
 161 ~~chapter 205.~~

162        Section 7. Paragraph (b) of subsection (3) of section  
 163 213.055, Florida Statutes, is amended to read:

164        213.055 Declared emergency; waiver or suspension of  
 165 specified revenue laws and other requirements.—  
 166        (3)

167        (b)1. Notwithstanding any other law, an out-of-state  
 168 business that is conducting operations within this state during  
 169 a disaster-response period solely for purposes of performing  
 170 emergency-related work or pursuant to a mutual aid agreement is  
 171 not considered to have established a level of presence that  
 172 would require that business to register, file, and remit state  
 173 or local taxes or fees or require that business to be subject to  
 174 any registration, licensing, or filing requirements in this  
 175 state. For purposes of any state or local tax on or measured, in

176 whole or in part, by net or gross income or receipts, the  
177 activity of the out-of-state business conducted in this state  
178 during the disaster-response period must be disregarded with  
179 respect to any filing requirements for such tax, including the  
180 filing required for a consolidated group of which the out-of-  
181 state business may be a part. This includes the following:

- 182 a. Reemployment assistance taxes.
- 183 b. State or local professional or occupational licensing  
184 requirements or related fees.
- 185 ~~e. Local business taxes.~~
- 186 c.d. Taxes on the operation of commercial motor vehicles.
- 187 d.e. Corporate income tax.
- 188 e.f. Tangible personal property tax and use tax on  
189 equipment that is brought into the state by the out-of-state  
190 business, used by the out-of-state business only to perform  
191 emergency-related work during the disaster-response period, and  
192 removed from the state by the out-of-state business after the  
193 disaster-response period.

194 2. Notwithstanding any other law, an out-of-state employee  
195 whose only employment in this state is for the performance of  
196 emergency-related work or pursuant to a mutual aid agreement  
197 during a disaster-response period is not required to comply with  
198 state or local occupational licensing requirements or related  
199 fees.

200 Section 8. Paragraph (e) of subsection (1) of section



201 290.0057, Florida Statutes, is amended to read:

202 290.0057 Enterprise zone development plan.—

203 (1) Any application for designation as a new enterprise  
 204 zone must be accompanied by a strategic plan adopted by the  
 205 governing body of the municipality or county, or the governing  
 206 bodies of the county and one or more municipalities together. At  
 207 a minimum, the plan must:

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

217 Section 9. Paragraph (c) of subsection (3) of section  
 218 330.41, Florida Statutes, is amended to read:

219 330.41 Unmanned Aircraft Systems Act.—

220 (3) REGULATION.—

221 (c) Except as otherwise expressly provided, a political  
 222 subdivision may not withhold issuance of a business tax receipt,  
 223 development permit, or other use approval to a drone delivery  
 224 service or enact or enforce an ordinance or resolution that  
 225 prohibits a drone delivery service's operation based on the

226 location of its drone port, notwithstanding part II of chapter  
 227 163 ~~and chapter 205~~. A political subdivision may enforce minimum  
 228 setback and landscaping regulations that are generally  
 229 applicable to permitted uses in the drone port site's zoning  
 230 district. This paragraph may not be construed to authorize a  
 231 political subdivision to require additional landscaping as a  
 232 condition of approval of a drone port.

233 Section 10. Paragraph (f) of subsection (3) of section  
 234 337.401, Florida Statutes, is amended to read:

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

237 (3)

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

251 s. 610.109. Nothing in this paragraph shall impair any ordinance  
 252 or agreement in effect on May 22, 1998, or any voluntary  
 253 agreement entered into subsequent to that date, which provides  
 254 for or allows in-kind compensation by a telecommunications  
 255 company.

256 Section 11. Paragraphs (e) through (o) of subsection (1)  
 257 of section 376.84, Florida Statutes, are redesignated as  
 258 paragraphs (d) through (n), respectively, and present paragraph  
 259 (d) of that subsection is amended, to read:

260 376.84 Brownfield redevelopment economic incentives.—It is  
 261 the intent of the Legislature that brownfield redevelopment  
 262 activities be viewed as opportunities to significantly improve  
 263 the utilization, general condition, and appearance of these  
 264 sites. Different standards than those in place for new  
 265 development, as allowed under current state and local laws,  
 266 should be used to the fullest extent to encourage the  
 267 redevelopment of a brownfield. State and local governments are  
 268 encouraged to offer redevelopment incentives for this purpose,  
 269 as an ongoing public investment in infrastructure and services,  
 270 to help eliminate the public health and environmental hazards,  
 271 and to promote the creation of jobs in these areas. Such  
 272 incentives may include financial, regulatory, and technical  
 273 assistance to persons and businesses involved in the  
 274 redevelopment of the brownfield pursuant to this act.

275 (1) Financial incentives and local incentives for

276 redevelopment may include, but not be limited to:

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

279 Section 12. Subsections (5) and (6) of section 379.3761,  
280 Florida Statutes, are renumbered as subsection (4) and (5),  
281 respectively, and present subsection (4) of that section is  
282 amended to read:

283 379.3761 Exhibition or sale of wildlife; fees;  
284 classifications.—

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

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

291 482.071 Licenses.—

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

295 Section 14. Paragraphs (b) through (g) of subsection (1)  
296 of section 482.242, Florida Statutes, are redesignated as  
297 paragraphs (a) through (f), respectively, and present paragraph  
298 (a) of that subsection is amended, to read:

299 482.242 Preemption.—

300 (1) This chapter is intended as comprehensive and

301 exclusive regulation of pest control in this state. The  
 302 provisions of this chapter preempt to the state all regulation  
 303 of the activities and operations of pest control services,  
 304 including the pesticides used pursuant to labeling and  
 305 registration approved under part I of chapter 487. No local  
 306 government or political subdivision of the state may enact or  
 307 enforce an ordinance that regulates pest control, except that  
 308 the preemption in this section does not prohibit a local  
 309 government or political subdivision from enacting an ordinance  
 310 regarding any of the following:

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

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

314 489.127 Prohibitions; penalties.—

315 (1) No person shall:

316 (a) Falsely hold himself or herself or a business  
 317 organization out as a licensee, certificateholder, or  
 318 registrant;

319 (b) Falsely impersonate a certificateholder or registrant;

320 (c) Present as his or her own the certificate or  
 321 registration of another;

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

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

326 (f) Engage in the business or act in the capacity of a  
327 contractor or advertise himself or herself or a business  
328 organization as available to engage in the business or act in  
329 the capacity of a contractor without being duly registered or  
330 certified;

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

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

338 (i) Willfully or deliberately disregard or violate any  
339 municipal or county ordinance relating to uncertified or  
340 unregistered contractors.

341  
342 For purposes of this subsection, a person or business  
343 organization operating on an inactive or suspended certificate  
344 or registration is not duly certified or registered and is  
345 considered unlicensed. ~~A business tax receipt issued under the  
346 authority of chapter 205 is not a license for purposes of this  
347 part.~~

348 Section 16. Paragraph (c) of subsection (1) of section  
349 489.128, Florida Statutes, is redesignated as paragraph (b), and  
350 present paragraph (b) of that subsection is amended, to read:

351 489.128 Contracts entered into by unlicensed contractors  
 352 unenforceable.—

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

357 ~~(b) For purposes of this section, an individual or~~  
 358 ~~business organization may not be considered unlicensed for~~  
 359 ~~failing to have a business tax receipt issued under the~~  
 360 ~~authority of chapter 205.~~

361 Section 17. Paragraph (c) of subsection (3) of section  
 362 489.131, Florida Statutes, is amended to read:

363 489.131 Applicability.—

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

366 (c) To collect ~~business taxes, subject to s. 205.065, and~~  
 367 inspection fees for engaging in contracting or examination fees  
 368 from persons who are registered with the board pursuant to local  
 369 examination requirements ~~and issue business tax receipts.~~

370 ~~However, nothing in this part shall be construed to require~~  
 371 ~~general contractors, building contractors, or residential~~  
 372 ~~contractors to obtain additional business tax receipts for~~  
 373 ~~specialty work when such specialty work is performed by~~  
 374 ~~employees of such contractors on projects for which they have~~  
 375 ~~substantially full responsibility and such contractors do not~~

376 | ~~hold themselves out to the public as being specialty~~  
 377 | ~~contractors.~~

378 |       Section 18. Paragraph (c) of subsection (1) of section  
 379 | 489.532, Florida Statutes, is redesignated as paragraph (b), and  
 380 | present paragraph (b) of that subsection is amended, to read:

381 |       489.532 Contracts entered into by unlicensed contractors  
 382 | unenforceable.—

383 |       (1) As a matter of public policy, contracts entered into  
 384 | on or after October 1, 1990, by an unlicensed contractor shall  
 385 | be unenforceable in law or in equity by the unlicensed  
 386 | contractor.

387 |       ~~(b) For purposes of this section, an individual or~~  
 388 | ~~business organization shall not be considered unlicensed for~~  
 389 | ~~failing to have a business tax receipt issued under the~~  
 390 | ~~authority of chapter 205.~~

391 |       Section 19. Subsection (9) of section 489.537, Florida  
 392 | Statutes, is renumbered as subsection (8) and present subsection  
 393 | (8) of that section is amended, to read:

394 |       489.537 Application of this part.—

395 |       ~~(8) Persons licensed under this part are subject to ss.~~  
 396 | ~~205.0535(1) and 205.065, as applicable.~~

397 |       Section 20. Subsection (8) of section 500.12, Florida  
 398 | Statutes, is amended to read:

399 |       500.12 Food permits; building permits.—

400 |       ~~(8) A person who applies for or renews a local business~~



401 ~~tax certificate to engage in business as a food establishment~~  
 402 ~~must exhibit a current food permit or an active letter of~~  
 403 ~~exemption from the department before the local business tax~~  
 404 ~~certificate may be issued or renewed.~~

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

407 500.511 Fees; enforcement; preemption.—

408 (3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of  
 409 bottled water plants, water vending machines, water vending  
 410 machine operators, and packaged ice plants is preempted by the  
 411 state. No county or municipality may adopt or enforce any  
 412 ordinance that regulates the licensure or operation of bottled  
 413 water plants, water vending machines, or packaged ice plants,  
 414 unless it is determined that unique conditions exist within the  
 415 county which require the county to regulate such entities in  
 416 order to protect the public health. ~~This subsection does not~~  
 417 ~~prohibit a county or municipality from requiring a business tax~~  
 418 ~~pursuant to chapter 205.~~

419 Section 22. Subsection (8) of section 501.015, Florida  
 420 Statutes, is renumbered as subsection (7), and present  
 421 subsection (7) of that section is amended, to read:

422 501.015 Health studios; registration requirements and  
 423 fees.—Each health studio shall:

424 ~~(7) A person applying for or renewing a local business tax~~  
 425 ~~receipt to engage in business as a health studio must exhibit an~~

426 ~~active registration certificate from the Department of~~  
427 ~~Agriculture and Consumer Services before the local business tax~~  
428 ~~receipt may be issued or reissued.~~

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

431 501.016 Health studios; security requirements.—Each health  
432 studio that sells contracts for health studio services shall  
433 meet the following requirements:

434 (1) Each health studio shall maintain for each separate  
435 business location a bond issued by a surety company admitted to  
436 do business in this state. The principal sum of the bond must be  
437 ~~\$25,000, and the bond, when required, must be obtained before a~~  
438 ~~business tax receipt may be issued under chapter 205. Upon~~  
439 ~~issuance of a business tax receipt, the licensing authority~~  
440 ~~shall immediately notify the department of such issuance in a~~  
441 ~~manner established by the department by rule.~~ The bond must be  
442 in favor of the department for the benefit of a person injured  
443 as a result of a violation of ss. 501.012-501.019. Liability for  
444 injuries as a result of a violation of ss. 501.012-501.019 may  
445 be determined in an administrative proceeding of the department  
446 or through a civil action. However, claims against the bond or  
447 certificate of deposit may only be paid by order of the  
448 department in an administrative proceeding in amounts up to the  
449 determined liability for the injuries. The aggregate liability  
450 of the surety to all persons for all breaches of the conditions

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451 of the bonds provided by this section may not exceed the amount  
452 of the bond. The original surety bond required by this section  
453 shall be filed with the department on a form adopted by  
454 department rule.

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

457 501.160 Rental or sale of essential commodities during a  
458 declared state of emergency; prohibition against unconscionable  
459 prices.—

460 ~~(8) Upon a declaration of a state of emergency by the~~  
461 ~~Governor, in order to protect the health, safety, and welfare of~~  
462 ~~residents, any person who offers goods and services for sale to~~  
463 ~~the public during the duration of the emergency and who does not~~  
464 ~~possess a business tax receipt under s. 205.032 or s. 205.042~~  
465 ~~commits a misdemeanor of the second degree, punishable as~~  
466 ~~provided in s. 775.082 or s. 775.083. During a declared~~  
467 ~~emergency, this subsection does not apply to religious,~~  
468 ~~charitable, fraternal, civic, educational, or social~~  
469 ~~organizations. During a declared emergency and when there is an~~  
470 ~~allegation of price gouging against the person, failure to~~  
471 ~~possess a license constitutes reasonable cause to detain the~~  
472 ~~person, provided that the detention shall only be made in a~~  
473 ~~reasonable manner and only for a reasonable period of time~~  
474 ~~sufficient for an inquiry into the circumstances surrounding the~~  
475 ~~failure to possess a license.~~

476 Section 25. Paragraph (c) of subsection (1) of section  
 477 507.13, Florida Statutes, is amended to read:

478 507.13 Local regulation.—

479 (1)

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

482 Section 26. Paragraph (g) of subsection (3) of section  
 483 539.001, Florida Statutes, is redesignated as paragraph (f) and  
 484 present paragraph (f) of that subsection is amended to read:

485 539.001 The Florida Pawnbroking Act.—

486 (3) LICENSE REQUIRED.—

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

491 Section 27. Subsections (8) through (11) of section  
 492 559.904, Florida Statutes, are renumbered as subsections (7)  
 493 through (10), respectively, and present subsection (7) of that  
 494 section is amended, to read:

495 559.904 Motor vehicle repair shop registration;  
 496 application; exemption.—

497 ~~(7) Any person applying for or renewing a local business~~  
 498 ~~tax receipt to engage in business as a motor vehicle repair shop~~  
 499 ~~must exhibit an active registration certificate from the~~  
 500 ~~department before the local business tax receipt may be issued~~

501 ~~or renewed.~~

502 Section 28. Subsections (5) through (9) of section  
 503 559.928, Florida Statutes, are renumbered as subsections (4)  
 504 through (8), respectively, and present subsection (4) of that  
 505 section is amended, to read:

506 559.928 Registration.—

507 ~~(4) A person applying for or renewing a local business tax~~  
 508 ~~receipt to engage in business as a seller of travel must exhibit~~  
 509 ~~a current registration certificate from the department before~~  
 510 ~~the local business tax receipt may be issued or reissued.~~

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

513 559.9281 Student tour operators.—

514 (2) The department shall adopt rules to implement this  
 515 section, including the establishment of the application  
 516 procedures and minimum standards for those persons wishing to be  
 517 approved as student tour operators under this section. At a  
 518 minimum, a student tour operator must be registered and approved  
 519 by the department as a seller of travel under s. 559.928,  
 520 maintain security requirements provided under s. 559.929, and be  
 521 current on all state ~~and local business~~ taxes.

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

524 559.935 Exemptions.—

525 (6) The department shall request from the Airlines

526 Reporting Corporation any information necessary to implement the  
 527 provisions of subsection (2). ~~Persons claiming an exemption~~  
 528 ~~under subsection (2) or subsection (3) must show a letter of~~  
 529 ~~exemption from the department before a local business tax~~  
 530 ~~receipt to engage in business as a seller of travel may be~~  
 531 ~~issued or reissued.~~ If the department fails to issue a letter of  
 532 exemption on a timely basis, the seller of travel shall submit  
 533 to the department, through certified mail, an affidavit  
 534 containing her or his name and address and an explanation of the  
 535 exemption sought. ~~Such affidavit may be used in lieu of a letter~~  
 536 ~~of exemption for the purpose of obtaining a business tax~~  
 537 ~~receipt.~~ In any civil or criminal proceeding, the burden of  
 538 proving an exemption under this section is on the person  
 539 claiming such exemption. A letter of exemption issued by the  
 540 department may not be used in, and has no bearing on, such  
 541 proceedings.

542 Section 31. Section 559.939, Florida Statutes, is amended  
 543 to read:

544 559.939 State preemption.—No municipality or county or  
 545 other political subdivision of this state shall have authority  
 546 to levy or collect any registration fee or tax, as a regulatory  
 547 measure, or to require the registration or bonding in any manner  
 548 of any seller of travel who is registered or complies with all  
 549 applicable provisions of this part, unless that authority is  
 550 provided for by special or general act of the Legislature. Any

551 ordinance, resolution, or regulation of any municipality or  
 552 county or other political subdivision of this state which is in  
 553 conflict with any provision of this part is preempted by this  
 554 part. ~~The provisions of this section do not apply to any local~~  
 555 ~~business tax levied pursuant to chapter 205.~~

556 Section 32. Paragraph (c) of subsection (2) of section  
 557 559.955, Florida Statutes, is amended to read:

558 559.955 Home-based businesses; local government  
 559 restrictions.—

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

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

565 Section 33. Section 616.12, Florida Statutes, is amended  
 566 to read:

567 616.12 Licenses upon certain shows; distribution of fees;  
 568 exemptions.—

569 (1) Each person who operates any traveling show,  
 570 exhibition, amusement enterprise, carnival, vaudeville, exhibit,  
 571 minstrel, rodeo, theatrical, game or test of skill, riding  
 572 device, dramatic repertoire, other show or amusement, or  
 573 concession, including a concession operating in a tent,  
 574 enclosure, or other temporary structure, within the grounds of,  
 575 and in connection with, any annual public fair held by a fair

576 association shall pay the license taxes provided by law.  
 577 However, if the association satisfies the requirements of this  
 578 chapter, including securing the required fair permit from the  
 579 department, the license taxes ~~and local business tax authorized~~  
 580 ~~in chapter 205~~ are waived and the department shall issue a tax  
 581 exemption certificate. The department shall adopt the proper  
 582 forms and rules to administer this section, including the  
 583 necessary tax exemption certificate, showing that the fair  
 584 association has met all requirements and that the traveling  
 585 show, exhibition, amusement enterprise, carnival, vaudeville,  
 586 exhibit, minstrel, rodeo, theatrical, game or test of skill,  
 587 riding device, dramatic repertoire, other show or amusement, or  
 588 concession is exempt.

589 (2) Any fair association securing the required annual fair  
 590 permit from the department is exempt from ~~local business tax as~~  
 591 ~~defined by chapter 205~~, occupational permit fees, or any  
 592 occupational taxes assessed by any county, municipality,  
 593 political subdivision, agency, or instrumentality thereof.

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