

1 A bill to be entitled
2 An act relating to local business taxes; repealing
3 chapter 205, F.S., relating to local business taxes;
4 creating s. 218.150, F.S.; authorizing certain local
5 governments to continue to impose a business tax under
6 specified conditions; authorizing certain
7 municipalities to revise the definition of "merchant"
8 in a specified manner; prohibiting such municipalities
9 from revising a specified tax rate; authorizing
10 certain counties to repeal a local business tax in a
11 specified manner; providing a directive to the
12 Division of Law Revision; amending ss. 125.01047,
13 166.04465, 202.24, 213.0535, 213.055, 213.756, 330.41,
14 337.401, 376.84, 379.3761, 482.071, 482.242, 489.127,
15 489.128, 489.131, 489.532, 489.537, 500.12, 500.511,
16 501.015, 501.016, 501.160, 507.13, 539.001, 559.904,
17 559.928, 559.9281, 559.935, 559.939, 559.955, and
18 616.12, F.S.; conforming provisions and cross-
19 references to changes made by the act ; providing an
20 effective date.

21
22 Be It Enacted by the Legislature of the State of Florida:

23
24 **Section 1.** Chapter 205, Florida Statutes, consisting of
25 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205.1975, Florida Statutes, is repealed.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. Section 218.150, Florida Statutes, is created to read:

218.150 Certain local business taxes may continue.—

Notwithstanding the repeal of chapter 205 by this act:

(1) A municipality that imposes a business tax on
merchants which is measured by gross receipts from the sale of
merchandise or services, or both, may continue to impose such
tax and may, by ordinance, revise the definition of the term
"merchant." However, the municipality may not revise the rate of
the tax measured by gross sales.

(2) (a) A county that levied an additional business tax
pursuant to former s. 205.033(6) on January 1, 2026, may
continue to levy such additional business tax in accordance with
the exemptions, categories, rates, and other provisions of
former chapter 205 as in effect on January 1, 2026.

(b) Proceeds from such additional business tax must
continue to be placed in a separate interest-bearing account and
distributed, plus interest, each fiscal year to the organization
or agency designated by the governing body of the county, as of
January 1, 2026, to oversee and implement a comprehensive

51 economic development strategy through advertising, promotional
52 activities, and other sales and marketing techniques.

53 (c) The county may repeal such additional business tax by
54 ordinance enacted by the governing board of the county at any
55 time. However, once repealed, the authority to levy such
56 additional business tax under this subsection expires.

57 **Section 3.** The Division of Law Revision is directed to
58 replace the phrase "this act" in newly created s. 218.150,
59 Florida Statutes, with the assigned chapter number of this act.

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

63 125.01047 Rules and ordinances relating to towing
64 services.—

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

67 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
68 ~~205.033, or s. 205.0535.~~

69 ~~(b)~~ impose and collect a reasonable administrative fee or
70 charge on the registered owner or other legally authorized
71 person in control of a vehicle or vessel, not to exceed 25
72 percent of the maximum towing rate, to cover the cost of
73 enforcement, including parking enforcement, by the county when
74 the vehicle or vessel is towed from public property. An
75 authorized wrecker operator or towing business may impose and

76 collect the administrative fee or charge on behalf of the county
77 and shall remit such fee or charge to the county only after it
78 is collected.

79 (3)

80 (b) A charter county may impose and collect an
81 administrative fee or charge as provided in subsection (2)
82 ~~paragraph (2)(b)~~ but may not impose such fee or charge on a
83 towing business or an authorized wrecker operator. If the
84 charter county imposes such administrative fee or charge, the
85 charter county may authorize a towing business or authorized
86 wrecker operator to impose and collect such fee or charge on
87 behalf of the county, and the towing business or authorized
88 wrecker operator shall remit such fee or charge to the charter
89 county only after it is collected.

90 (4)

91 (b) A charter county may impose and collect an
92 administrative fee or charge as provided in subsection (2)
93 ~~paragraph (2)(b)~~; however, it may not impose that fee or charge
94 upon a towing business or an authorized wrecker operator. If
95 such charter county imposes such administrative fee or charge,
96 such fee or charge must be imposed on the registered owner or
97 other legally authorized person in control of a vehicle or
98 vessel. The fee or charge may not exceed 25 percent of the
99 maximum towing rate to cover the cost of enforcement, including
100 parking enforcement, by the charter county when the vehicle or

vessel is towed from public property. The charter county may authorize an authorized wrecker operator or towing business to impose and collect the administrative fee or charge on behalf of the charter county, and the authorized wrecker operator or towing business shall remit such fee or charge to the charter county only after it is collected.

Section 5. Subsection (2) of section 166.04465, Florida Statutes, is amended to read:

166.04465 Rules and ordinances relating to towing services.—

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

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

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

Section 6. Paragraph (c) of subsection (2) of section

202.24, Florida Statutes, is amended to read:

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

(2)

(c) This subsection does not apply to:

1. Local communications services taxes levied under this chapter.

2. Ad valorem taxes levied pursuant to chapter 200.

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

3.4. "911" service charges levied under chapter 365.

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

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

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

7.8. Any in-kind requirements, institutional networks, or contributions for, or in support of, the use or construction of public, educational, or governmental access facilities allowed

under federal law and imposed on providers of video service pursuant to any existing ordinance or an existing franchise agreement granted by each municipality or county, under which ordinance or franchise agreement service is provided before July 1, 2007, or as permitted under chapter 610. This subparagraph does not prohibit providers of video service from recovering the expenses as allowed under federal law.

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

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

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

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

Section 7. Paragraph (a) of subsection (4) of section 213.0535, Florida Statutes, is amended to read:

213.0535 Registration Information Sharing and Exchange Program.—

(4) There are two levels of participation:

(a) Each unit of state or local government responsible for administering one or more of the provisions specified in subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one

participants shall exchange, monthly or quarterly, as determined jointly by each participant and the department, the data enumerated in subsection (2) for each new registrant, new filer, or initial reporter, permittee, or licensee, with respect to the following taxes, licenses, or permits:

1. The sales and use tax imposed under chapter 212.

2. The tourist development tax imposed under s. 125.0104.

3. The tourist impact tax imposed under s. 125.0108.

~~4. Local business taxes imposed under chapter 205.~~

4.5. Convention development taxes imposed under s. 212.0305.

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

6.7. Beverage law licenses issued pursuant to chapter 561.

7.8. A municipal resort tax as authorized under chapter 67-930, Laws of Florida.

Section 8. Paragraph (b) of subsection (3) of section 213.055, Florida Statutes, is amended to read:

213.055 Declared emergency; waiver or suspension of specified revenue laws and other requirements.—

(3)

(b)1. Notwithstanding any other law, an out-of-state business that is conducting operations within this state during a disaster-response period solely for purposes of performing emergency-related work or pursuant to a mutual aid agreement is

not considered to have established a level of presence that would require that business to register, file, and remit state or local taxes or fees or require that business to be subject to any registration, licensing, or filing requirements in this state. For purposes of any state or local tax on or measured, in whole or in part, by net or gross income or receipts, the activity of the out-of-state business conducted in this state during the disaster-response period must be disregarded with respect to any filing requirements for such tax, including the filing required for a consolidated group of which the out-of-state business may be a part. This includes the following:

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

2. Notwithstanding any other law, an out-of-state employee whose only employment in this state is for the performance of

emergency-related work or pursuant to a mutual aid agreement during a disaster-response period is not required to comply with state or local occupational licensing requirements or related fees.

Section 9. Paragraph (b) of subsection (2) of section 213.756, Florida Statutes, is amended to read:

213.756 Funds collected are state tax funds.—

(2)

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

Section 10. Paragraph (c) of subsection (3) of section 330.41, Florida Statutes, is amended to read:

330.41 Unmanned Aircraft Systems Act.—

(3) REGULATION.—

(c) Except as otherwise expressly provided, a political subdivision may not withhold issuance of a business tax receipt, development permit, or other use approval to a drone delivery service or enact or enforce an ordinance or resolution that prohibits a drone delivery service's operation based on the location of its drone port, notwithstanding part II of chapter 163 ~~and chapter 205~~. A political subdivision may enforce minimum setback and landscaping regulations that are generally applicable to permitted uses in the drone port site's zoning

district. This paragraph may not be construed to authorize a political subdivision to require additional landscaping as a condition of approval of a drone port.

Section 11. Paragraph (f) of subsection (3) of section 337.401, Florida Statutes, is amended to read:

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

(3)

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

company.

Section 12. Paragraphs (e) through (o) of subsection (1) of section 376.84, Florida Statutes, are redesignated as paragraphs (d) through (n), respectively, and present paragraph (d) of that subsection is amended, to read:

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

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

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

Section 13. Subsections (5) and (6) of section 379.3761,

Florida Statutes, are renumbered as subsection (4) and (5), respectively, and present subsection (4) of that section is amended to read:

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

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

Section 14. Subsection (5) of section 482.071, Florida Statutes, is amended to read:

482.071 Licenses.—

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

Section 15. Paragraphs (b) through (g) of subsection (1) of section 482.242, Florida Statutes, are redesignated as paragraphs (a) through (f), respectively, and present paragraph (a) of that subsection is amended, to read:

482.242 Preemption.—

(1) This chapter is intended as comprehensive and exclusive regulation of pest control in this state. The provisions of this chapter preempt to the state all regulation of the activities and operations of pest control services, including the pesticides used pursuant to labeling and

registration approved under part I of chapter 487. No local government or political subdivision of the state may enact or enforce an ordinance that regulates pest control, except that the preemption in this section does not prohibit a local government or political subdivision from enacting an ordinance regarding any of the following:

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

Section 16. Subsection (1) of section 489.127, Florida Statutes, is amended to read:

489.127 Prohibitions; penalties.—

(1) No person shall:

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

(b) Falsely impersonate a certificateholder or registrant;

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

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

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

(f) Engage in the business or act in the capacity of a contractor or advertise himself or herself or a business organization as available to engage in the business or act in the capacity of a contractor without being duly registered or

351 certified;

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

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

359 (i) Willfully or deliberately disregard or violate any
360 municipal or county ordinance relating to uncertified or
361 unregistered contractors.

362
363 For purposes of this subsection, a person or business
364 organization operating on an inactive or suspended certificate
365 or registration is not duly certified or registered and is
366 considered unlicensed. ~~A business tax receipt issued under the~~
367 ~~authority of chapter 205 is not a license for purposes of this~~
368 ~~part.~~

369 **Section 17. Paragraph (c) of subsection (1) of section**
370 **489.128, Florida Statutes, is redesignated as paragraph (b), and**
371 **present paragraph (b) of that subsection is amended, to read:**

372 489.128 Contracts entered into by unlicensed contractors
373 unenforceable.—

374 (1) As a matter of public policy, contracts entered into
375 on or after October 1, 1990, by an unlicensed contractor shall

be unenforceable in law or in equity by the unlicensed contractor.

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

Section 18. Paragraph (c) of subsection (3) of section 489.131, Florida Statutes, is amended to read:

489.131 Applicability.—

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

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

Section 19. Paragraph (c) of subsection (1) of section 489.532, Florida Statutes, is redesignated as paragraph (b), and

401 **present paragraph (b) of that subsection is amended, to read:**

402 489.532 Contracts entered into by unlicensed contractors
403 unenforceable.—

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

408 ~~(b) For purposes of this section, an individual or~~
409 ~~business organization shall not be considered unlicensed for~~
410 ~~failing to have a business tax receipt issued under the~~
411 ~~authority of chapter 205.~~

412 **Section 20. Subsection (9) of section 489.537, Florida**
413 **Statutes, is renumbered as subsection (8) and present subsection**
414 **(8) of that section is amended, to read:**

415 489.537 Application of this part.—

416 ~~(8) Persons licensed under this part are subject to ss.~~
417 ~~205.0535(1) and 205.065, as applicable.~~

418 **Section 21. Subsection (8) of section 500.12, Florida**
419 **Statutes, is amended to read:**

420 500.12 Food permits; building permits.—

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

Section 22. Subsection (3) of section 500.511, Florida Statutes, is amended to read:

500.511 Fees; enforcement; preemption.—

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

Section 23. Subsection (8) of section 501.015, Florida Statutes, is renumbered as subsection (7), and present subsection (7) of that section is amended, to read:

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

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

Section 24. Subsection (1) of section 501.016, Florida

Statutes, is amended to read:

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

(1) Each health studio shall maintain for each separate business location a bond issued by a surety company admitted to do business in this state. The principal sum of the bond must be \$25,000, ~~and the bond, when required, must be obtained before a business tax receipt may be issued under chapter 205. Upon issuance of a business tax receipt, the licensing authority shall immediately notify the department of such issuance in a manner established by the department by rule.~~ The bond must be in favor of the department for the benefit of a person injured as a result of a violation of ss. 501.012-501.019. Liability for injuries as a result of a violation of ss. 501.012-501.019 may be determined in an administrative proceeding of the department or through a civil action. However, claims against the bond or certificate of deposit may only be paid by order of the department in an administrative proceeding in amounts up to the determined liability for the injuries. The aggregate liability of the surety to all persons for all breaches of the conditions of the bonds provided by this section may not exceed the amount of the bond. The original surety bond required by this section shall be filed with the department on a form adopted by department rule.

Section 25. Subsection (8) of section 501.160, Florida Statutes, is amended to read:

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

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

Section 26. Paragraph (c) of subsection (1) of section 507.13, Florida Statutes, is amended to read:

507.13 Local regulation.—

(1)

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

Section 27. Paragraph (g) of subsection (3) of section 539.001, Florida Statutes, is redesignated as paragraph (f) and present paragraph (f) of that subsection is amended to read:

539.001 The Florida Pawnbroking Act.—

(3) LICENSE REQUIRED.—

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

Section 28. Subsections (8) through (11) of section 559.904, Florida Statutes, are renumbered as subsections (7) through (10), respectively, and present subsection (7) of that section is amended, to read:

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

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

Section 29. Subsections (5) through (9) of section 559.928, Florida Statutes, are renumbered as subsections (4) through (8), respectively, and present subsection (4) of that

section is amended, to read:

559.928 Registration.—

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

Section 30. Subsection (2) of section 559.9281, Florida Statutes, is amended to read:

559.9281 Student tour operators.—

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

Section 31. Subsection (6) of section 559.935, Florida Statutes, is amended to read:

559.935 Exemptions.—

(6) The department shall request from the Airlines Reporting Corporation any information necessary to implement the provisions of subsection (2). ~~Persons claiming an exemption under subsection (2) or subsection (3) must show a letter of exemption from the department before a local business tax~~

~~receipt to engage in business as a seller of travel may be issued or reissued.~~ If the department fails to issue a letter of exemption on a timely basis, the seller of travel shall submit to the department, through certified mail, an affidavit containing her or his name and address and an explanation of the exemption sought. ~~Such affidavit may be used in lieu of a letter of exemption for the purpose of obtaining a business tax receipt.~~ In any civil or criminal proceeding, the burden of proving an exemption under this section is on the person claiming such exemption. A letter of exemption issued by the department may not be used in, and has no bearing on, such proceedings.

Section 32. Section 559.939, Florida Statutes, is amended to read:

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

~~business tax levied pursuant to chapter 205.~~

Section 33. Paragraph (c) of subsection (2) of section 559.955, Florida Statutes, is amended to read:

559.955 Home-based businesses; local government restrictions.—

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

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

Section 34. Section 616.12, Florida Statutes, is amended to read:

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

(1) Each person who operates any traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession, including a concession operating in a tent, enclosure, or other temporary structure, within the grounds of, and in connection with, any annual public fair held by a fair association shall pay the license taxes provided by law. However, if the association satisfies the requirements of this chapter, including securing the required fair permit from the department, the license taxes and local business tax authorized in chapter

205 are waived and the department shall issue a tax exemption certificate. The department shall adopt the proper forms and rules to administer this section, including the necessary tax exemption certificate, showing that the fair association has met all requirements and that the traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession is exempt.

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

Section 35. This act shall take effect July 1, 2026.