

A bill to be entitled  
An act relating to local business taxes; repealing  
chapter 205, F.S., relating to local business taxes;  
creating s. 218.150, F.S.; authorizing certain local  
governments to continue to impose a business tax under  
specified conditions; authorizing certain  
municipalities to revise the definition of "merchant"  
in a specified manner; prohibiting such municipalities  
from revising a specified tax rate; authorizing  
certain counties to repeal a local business tax in a  
specified manner; providing a directive to the  
Division of Law Revision; amending ss. 125.01047,  
166.04465, 202.24, 213.0535, 213.055, 213.756, 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,

26 205.042, 205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535,  
27 205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065,  
28 205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194,  
29 205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and  
30 205.1975, Florida Statutes, is repealed.

31       **Section 2. Section 218.150, Florida Statutes, is created**

32       **to read:**

33       218.150 Certain local business taxes may continue.—

34       Notwithstanding the repeal of chapter 205 by this act:

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

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

46       (b) Proceeds from such additional business tax must  
47       continue to be placed in a separate interest-bearing account and  
48       distributed, plus interest, each fiscal year to the organization  
49       or agency designated by the governing body of the county, as of  
50       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

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

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

109 166.04465 Rules and ordinances relating to towing  
110 services.—

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

113 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~  
114 ~~205.043, or s. 205.0535.~~

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

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

126 **202.24, Florida Statutes, is amended to read:**127       202.24 Limitations on local taxes and fees imposed on  
128 dealers of communications services.—

129       (2)

130       (c) This subsection does not apply to:

131       1. Local communications services taxes levied under this  
132 chapter.

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

134       3. ~~Business taxes levied under chapter 205.~~135       3.4. "911" service charges levied under chapter 365.136       4.5. Amounts charged for the rental or other use of  
137 property owned by a public body which is not in the public  
138 rights-of-way to a dealer of communications services for any  
139 purpose, including, but not limited to, the placement or  
140 attachment of equipment used in the provision of communications  
141 services.142       5.6. Permit fees of general applicability which are not  
143 related to placing or maintaining facilities in or on public  
144 roads or rights-of-way.145       6.7. Permit fees related to placing or maintaining  
146 facilities in or on public roads or rights-of-way pursuant to s.  
147 337.401.148       7.8. Any in-kind requirements, institutional networks, or  
149 contributions for, or in support of, the use or construction of  
150 public, educational, or governmental access facilities allowed

151 under federal law and imposed on providers of video service  
152 pursuant to any existing ordinance or an existing franchise  
153 agreement granted by each municipality or county, under which  
154 ordinance or franchise agreement service is provided before July  
155 1, 2007, or as permitted under chapter 610. This subparagraph  
156 does not prohibit providers of video service from recovering the  
157 expenses as allowed under federal law.

158 8.9. Special assessments and impact fees.

159 9.10. Pole attachment fees that are charged by a local  
160 government for attachments to utility poles owned by the local  
161 government.

162 10.11. Utility service fees or other similar user fees for  
163 utility services.

164 11.12. Any other generally applicable tax, fee, charge, or  
165 imposition authorized by general law on July 1, 2000, which is  
166 not specifically prohibited by this subsection or included as a  
167 replaced revenue source in s. 202.20.

168 **Section 7. Paragraph (a) of subsection (4) of section  
169 213.0535, Florida Statutes, is amended to read:**

170 213.0535 Registration Information Sharing and Exchange  
171 Program.—

172 (4) There are two levels of participation:

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

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

- 181 1. The sales and use tax imposed under chapter 212.
- 182 2. The tourist development tax imposed under s. 125.0104.
- 183 3. The tourist impact tax imposed under s. 125.0108.
- 184 4. ~~Local business taxes imposed under chapter 205.~~

185 4.5. Convention development taxes imposed under s.  
186 212.0305.

187 5.6. Public lodging and food service establishment  
188 licenses issued pursuant to chapter 509.

189 6.7. Beverage law licenses issued pursuant to chapter 561.

190 7.8. A municipal resort tax as authorized under chapter  
191 67-930, Laws of Florida.

192 **Section 8. Paragraph (b) of subsection (3) of section  
193 213.055, Florida Statutes, is amended to read:**

194 213.055 Declared emergency; waiver or suspension of  
195 specified revenue laws and other requirements.—

196 (3)

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

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

212 a. Reemployment assistance taxes.

213 b. State or local professional or occupational licensing  
214 requirements or related fees.

215 c. ~~Local business taxes.~~

216 ~~c.d.~~ Taxes on the operation of commercial motor vehicles.

217 ~~d.e.~~ Corporate income tax.

218 ~~e.f.~~ Tangible personal property tax and use tax on  
219 equipment that is brought into the state by the out-of-state  
220 business, used by the out-of-state business only to perform  
221 emergency-related work during the disaster-response period, and  
222 removed from the state by the out-of-state business after the  
223 disaster-response period.

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

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

230 **Section 9. Paragraph (b) of subsection (2) of section  
231 213.756, Florida Statutes, is amended to read:**

232 213.756 Funds collected are state tax funds.—

233 (2)

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

238 **Section 10. Paragraph (c) of subsection (3) of section  
239 330.41, Florida Statutes, is amended to read:**

240 330.41 Unmanned Aircraft Systems Act.—

241 (3) REGULATION.—

242 (c) Except as otherwise expressly provided, a political  
243 subdivision may not withhold issuance of a business tax receipt,  
244 development permit, or other use approval to a drone delivery  
245 service or enact or enforce an ordinance or resolution that  
246 prohibits a drone delivery service's operation based on the  
247 location of its drone port, notwithstanding part II of chapter  
248 163 ~~and chapter 205~~. A political subdivision may enforce minimum  
249 setback and landscaping regulations that are generally  
250 applicable to permitted uses in the drone port site's zoning

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

254 **Section 11. Paragraph (f) of subsection (3) of section**  
255 **337.401, Florida Statutes, is amended to read:**

256 337.401 Use of right-of-way for utilities subject to  
257 regulation; permit; fees.—

258 (3)

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

276 company.

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

281 376.84 Brownfield redevelopment economic incentives.—It is  
282 the intent of the Legislature that brownfield redevelopment  
283 activities be viewed as opportunities to significantly improve  
284 the utilization, general condition, and appearance of these  
285 sites. Different standards than those in place for new  
286 development, as allowed under current state and local laws,  
287 should be used to the fullest extent to encourage the  
288 redevelopment of a brownfield. State and local governments are  
289 encouraged to offer redevelopment incentives for this purpose,  
290 as an ongoing public investment in infrastructure and services,  
291 to help eliminate the public health and environmental hazards,  
292 and to promote the creation of jobs in these areas. Such  
293 incentives may include financial, regulatory, and technical  
294 assistance to persons and businesses involved in the  
295 redevelopment of the brownfield pursuant to this act.

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

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

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

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

304 379.3761 Exhibition or sale of wildlife; fees;  
305 classifications.—

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

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

312 482.071 Licenses.—

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

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

320 482.242 Preemption.—

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

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

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

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

335 489.127 Prohibitions; penalties.—

336 (1) No person shall:

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

340 (b) Falsely impersonate a certificateholder or registrant;

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

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

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

347 (f) Engage in the business or act in the capacity of a  
348 contractor or advertise himself or herself or a business  
349 organization as available to engage in the business or act in  
350 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

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

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

382 **Section 18. Paragraph (c) of subsection (3) of section  
383 489.131, Florida Statutes, is amended to read:**

384 489.131 Applicability.—

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

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

390 ~~However, nothing in this part shall be construed to require  
391 general contractors, building contractors, or residential  
392 contractors to obtain additional business tax receipts for  
393 specialty work when such specialty work is performed by  
394 employees of such contractors on projects for which they have  
395 substantially full responsibility and such contractors do not  
396 hold themselves out to the public as being specialty  
397 contractors.~~

398 **Section 19. Paragraph (c) of subsection (1) of section  
399 489.532, 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.

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

428       500.511 Fees; enforcement; preemption.—

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

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

443       501.015 Health studios; registration requirements and  
444       fees.—Each health studio shall:

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

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

451 **Statutes, is amended to read:**

452 501.016 Health studios; security requirements.—Each health  
453 studio that sells contracts for health studio services shall  
454 meet the following requirements:

455 (1) Each health studio shall maintain for each separate  
456 business location a bond issued by a surety company admitted to  
457 do business in this state. The principal sum of the bond must be  
458 \$25,000, and the bond, when required, must be obtained before a  
459 business tax receipt may be issued under chapter 205. Upon  
460 issuance of a business tax receipt, the licensing authority  
461 shall immediately notify the department of such issuance in a  
462 manner established by the department by rule. The bond must be  
463 in favor of the department for the benefit of a person injured  
464 as a result of a violation of ss. 501.012-501.019. Liability for  
465 injuries as a result of a violation of ss. 501.012-501.019 may  
466 be determined in an administrative proceeding of the department  
467 or through a civil action. However, claims against the bond or  
468 certificate of deposit may only be paid by order of the  
469 department in an administrative proceeding in amounts up to the  
470 determined liability for the injuries. The aggregate liability  
471 of the surety to all persons for all breaches of the conditions  
472 of the bonds provided by this section may not exceed the amount  
473 of the bond. The original surety bond required by this section  
474 shall be filed with the department on a form adopted by  
475 department rule.

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

478       501.160 Rental or sale of essential commodities during a  
479       declared state of emergency; prohibition against unconscionable  
480       prices.—

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

497       **Section 26. Paragraph (c) of subsection (1) of section**  
498       **507.13, Florida Statutes, is amended to read:**

499       507.13 Local regulation.—

500       (1)

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

503       **Section 27. Paragraph (g) of subsection (3) of section  
504 539.001, Florida Statutes, is redesignated as paragraph (f) and  
505 present paragraph (f) of that subsection is amended to read:**

506       539.001 The Florida Pawnbroking Act.—

507       (3) LICENSE REQUIRED.—

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

512       **Section 28. Subsections (8) through (11) of section  
513 559.904, Florida Statutes, are renumbered as subsections (7)  
514 through (10), respectively, and present subsection (7) of that  
515 section is amended, to read:**

516       559.904 Motor vehicle repair shop registration;  
517 application; exemption.—

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

523       **Section 29. Subsections (5) through (9) of section  
524 559.928, Florida Statutes, are renumbered as subsections (4)  
525 through (8), respectively, and present subsection (4) of that**

526 **section is amended, to read:**

527 559.928 Registration.—

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

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

534 559.9281 Student tour operators.—

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

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

545 559.935 Exemptions.—

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

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

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

565       559.939 State preemption.—No municipality or county or  
566 other political subdivision of this state shall have authority  
567 to levy or collect any registration fee or tax, as a regulatory  
568 measure, or to require the registration or bonding in any manner  
569 of any seller of travel who is registered or complies with all  
570 applicable provisions of this part, unless that authority is  
571 provided for by special or general act of the Legislature. Any  
572 ordinance, resolution, or regulation of any municipality or  
573 county or other political subdivision of this state which is in  
574 conflict with any provision of this part is preempted by this  
575 part. ~~The provisions of this section do not apply to any local~~

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

577 **Section 33. Paragraph (c) of subsection (2) of section**

578 **559.955, Florida Statutes, is amended to read:**

579 559.955 Home-based businesses; local government  
580 restrictions.—

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

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

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

588 616.12 Licenses upon certain shows; distribution of fees;  
589 exemptions.—

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

601 205 are waived and the department shall issue a tax exemption  
602 certificate. The department shall adopt the proper forms and  
603 rules to administer this section, including the necessary tax  
604 exemption certificate, showing that the fair association has met  
605 all requirements and that the traveling show, exhibition,  
606 amusement enterprise, carnival, vaudeville, exhibit, rodeo,  
607 theatrical, game or test of skill, riding device, dramatic  
608 repertoire, other show or amusement, or concession is exempt.

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

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