

By Senator Rodriguez

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A bill to be entitled
An act relating to local business tax receipts;
amending s. 205.194, F.S.; requiring persons applying
for or renewing a local business tax receipt to
practice or engage in or manage any business or
occupation that conducts certain transactions to
exhibit an active license or authorization from the
Office of Foreign Assets Control of the United States
Department of the Treasury; specifying that online
renewals may meet such requirement by electronic
certification by the applicant; providing an effective
date.

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

Section 1. Present subsection (2) of section 205.194,
Florida Statutes, is redesignated as subsection (3), and a new
subsection (2) is added to that section, to read:

205.194 Prohibition of local business tax receipt without
exhibition of state license or registration.—

(2) Any person applying for or renewing a local business
tax receipt to practice any profession or engage in or manage
any business or occupation, which conducts transactions subject
to the sanction programs administered by the Office of Foreign
Assets Control of the United States Department of the Treasury
must exhibit an active license or authorization, or proof of
copy of the same, from the Office of Foreign Assets before such
local receipt may be issued. Online renewals may provide for
electronic certification by an applicant to meet this

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30 requirement.

31 Section 2. This act shall take effect October 1, 2026.