

## **CHAPTER 110: LOCAL BUSINESS TAX RECEIPTS, GENERALLY**

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## *GENERAL PROVISIONS*

### *§ 110.01 INTERPRETATION; APPLICATION OF CHAPTER.*

(A) Unless otherwise herein repealed or specifically excepted, changed or differentiated, all qualifying or regulatory ordinances of the city applicable to or affecting any of the businesses or classifications covered by this chapter shall be and remain in full force and effect.

(B) Neither the fact of the adoption of this chapter nor the fact of its superseding or repealing any portion of any ordinance of the city shall in any way be construed to affect or waive prosecution for violation of any other ordinances which may have been consummated prior to the effective date hereof, nor shall they be construed as a waiver of any license or of any penalty provision applicable to any such violation; nor shall they be construed to affect the validity of any portion of the cash deposit bond or insurance required by any ordinance to be posted, filed, or deposited; all rights and obligations thereto appertaining shall continue in full force and effect.

(C) Each provision of this chapter and each local business tax imposed by this chapter is intended to be construed individually and distributively.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

### *§ 110.02 DEFINITIONS.*

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

**AUTHORIZED USE.** A business use which meets all City Code requirements and Zoning and Land Development regulations for the district in which it is located and for which a duly authorized local business tax receipt has been issued by the city.

**BUSINESS.** (A) The occupation, work or trade in which a person is engaged. (B) Any commercial, industrial or professional enterprise or activity involving the buying, selling or trading of merchandise or services.

(1) **BUSINESS** as used in this chapter does not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state as defined under F.S. 205.022. **BUSINESS** also does not include not-for-profit organizations organized under Section 501(c) (3) or (6) of the Internal Revenue Code of 1986 and F.S. 617 as amended.

(2) **BUSINESS** for purposes of this chapter includes a person desiring to use a trailer or other facility as a temporary business premises during the bona fide continued construction of permanent facilities. A local business tax receipt shall only be granted in connection with the variance procedure required by city zoning regulations.

**CLASSIFICATION.** A grouping of businesses based on certain common characteristics used for taxation purposes.

**CONTRACTOR.** Any person who shall accept orders or be engaged in the business of accepting orders or contracts on a cost plus, fixed fee/stated sum, percentage basis or any combination thereof, or for compensation other than wages for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural steel or iron, sheet iron, metallic piping, tin, lead or any other building material or equipment; to do any paving or curbing on sidewalks, on streets, or on public or private property using asphalt, brick, stone, cement or wood or any combination; or to excavate for foundations or any other purpose; or to construct sewers, septic tanks, docks, drive piling, bridges, sea walls and bulkheads of any and all description; and who is engaged in the business of building, remodeling, repairing, air conditioning and heating, razing or moving, whether it be by contract, fixed fee or sublet, percentage or any combination thereof, or for compensation other than wages.

**DIRECTOR OF FINANCIAL SERVICES OR DIRECTOR OF FINANCE.** The Director of the department charged with responsibility for the city's finances, or designee.

**HOME-BASED BUSINESS.** A person engaged in any occupation, work, trade or profession whose principal place of business is that person's residence.

**INVENTORY.** Merchandise which is owned and held by a business for sale, rental, or lease to others in the ordinary course of business. Annual inventory shall mean the dollar value of a business' ending inventory as reported for federal income tax purposes for the most recently completed fiscal year prior to March 31 of the current calendar year in which the local business tax is due, calculated as follows: (1) the dollar value at cost of inventory on hand as of the beginning of the most recently completed fiscal year prior to March 31 of the current calendar year, plus (2) the dollar value, at cost, of inventory purchases made during the same fiscal year, and minus (3) the dollar value, at cost, of inventory out during the same fiscal year. The ending amount will be the dollar value of annual inventory which shall be reported for determination of the local business tax. For a new business starting up

or opening for the first time, the term INVENTORY shall mean the dollar value at cost of the inventory estimated to be on hand at the opening of the business.

**LOCAL BUSINESS TAX RECEIPT YEAR.** The twelve month period for which a local business tax receipt is valid, beginning on October first of each year and ending on September thirtieth of the following year.

**LOCAL BUSINESS TAX.** The fees charged and the method by which the city grants the privilege of engaging in or managing any business, profession, or occupation within the city's jurisdiction.

**LOCAL BUSINESS TAX RECEIPT.** The document that is issued by the city that evidence that the person in whose name the document is issued has complied with the provisions of this chapter relating to the local business tax.

**MERCHANDISE.** Any goods, wares, commodities or other items bought, sold, leased or exchanged in the normal course of business.

**NUMBER OF WORKERS.** Wherever the local business tax receipt is based upon the NUMBER OF WORKERS of a business, the NUMBER OF WORKERS is to be determined as follows: (1) the average number of full-time and part-time workers employed by the person's business during the three months ending March 31st of the current calendar year as reportable as the "number of covered workers" to the State of Florida Department of Labor on Form UCT-6 or equivalent replacement form, plus (2) the average number of full-time and part-time leased workers employed by the person's business determined as of the same dates set forth under (1) above. A "leased worker" is one who provides services to the person's business pursuant to an agreement between the business and a third party leasing organization or a temporary employment organization and whose services are of a type historically performed in the person's business by employees otherwise reportable under (1) above. The NUMBER OF WORKERS for a new business shall be based on the estimated number of workers that would be otherwise reportable under (1) and (2) of this section as of the first day the person's business will be open to conduct its occupation, work or trade. The NUMBER OF WORKERS shall not include professionals who are included under the Service/Professional classification.

**PERSON.** All individuals, domestic and foreign corporations, associations, syndicates, joint stock companies, partnerships of every kind, joint ventures, clubs, trusts and societies engaged in any business subject to the provisions of this chapter.

**PRINCIPAL BUSINESS.** For purposes of this chapter, PRINCIPAL BUSINESS shall mean the service, occupation or profession that generated the greatest portion of the person's sales in the previous fiscal year. For new businesses, PRINCIPAL BUSINESS shall mean the service, occupation or profession that is estimated to generate the greatest portion of the person's sales in the first year of operation.

**SALE.** The transfer from one person to another of ownership, title and possession, whether conditional or otherwise, for a consideration.

SALES. Total revenue derived from merchandise or services delivered to a customer, before any deductions or offsets.

SERVICE. (A) Work that does not produce a tangible commodity. (B) A business that does not involve the manufacture, storage or sale of merchandise.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.10 IMPOSITION AND LEVY OF TAX.

(A) A local business tax is hereby imposed and levied upon and shall be collected from every person who:

(1) Exercises the privilege of carrying on or engaging in any business, occupation or profession specified or described in this chapter;

(2) Maintains a permanent business location or branch office within this municipality or within this jurisdiction as prescribed in Florida Statutes; and

(3) Transacts any business or engages in any occupation or profession in interstate commerce where such local business tax is not prohibited by Section 8, Article 1 of the United States Constitution.

(B) The local business tax amount prescribed in this chapter is the amount payable for exercising the privilege of carrying on or engaging in any such business, occupation or profession for each local business tax year or such shorter period as may be specified in this chapter.

(C) All local business tax receipts provided for herein shall be issued for and apply to only one location or place of business.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.11 REVOCATION AND TERMINATION OF PRIVILEGE.

(A) The local business tax receipt issued to any person for the privilege of operating a business in the city may be revoked by the City Manager at any time upon prior written notice to said person for violation of any ordinance of the city or law of the state pertaining to, regulating or taxing such business, or for any action taken by said person which endangers or threatens the health or safety of the public; however, any such revocation of a local business tax receipt by the City Manager may be appealed by the person whose local business tax receipt was revoked to the City Commission who, at a public hearing, after hearing the relevant facts, shall decide whether to uphold or reverse such local business tax receipt revocation. Any such appeal must be made in writing and addressed to the City Manager within 30 days of the date upon which said local business tax receipt was revoked.

(B) When any person shall make an assignment for the benefit of creditors, or when any such person shall be adjudicated a voluntary or an involuntary bankruptcy or declared insolvent, any local business tax receipt theretofore issued authorizing such person to do business in the city shall immediately be terminated and shall, upon such assignment for the benefit of creditors, or upon such adjudication of bankruptcy, immediately become null and void.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.12 APPLICATION FOR LOCAL BUSINESS TAX RECEIPT, PAYMENT OF LOCAL BUSINESS TAX REQUIRED.

(A) It is unlawful for any person to carry on or engage in any business, profession, or occupation described or designated in this chapter without having first done the following:

(1) Submitted an application to the Director of Financial Services on forms prescribed by the Director of Financial Services;

(2) Paid the local business tax as provided herein;

(3) Obtained and lawfully possessed a valid and unrevoked local business tax receipt for the current tax year or other applicable period; and

(4) Having otherwise complied with the terms and provisions of this chapter.

(B) Any person applying for a local business tax receipt to engage in any business shall pay a one-time, non-refundable administrative processing fee of \$25. The administrative processing fee is imposed to defray the administrative expenses associated with the approving, processing, and issuing a local business tax receipt. The administrative processing fee is in addition to, and not in lieu of, any local business tax imposed under this chapter.

(C) (1) Any sign, advertisement, building occupancy, directory listing or activity indicating that a business, profession or occupation is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for payment of the local business tax and obtaining the local business tax receipt.

(2) The fact that any person represented himself/herself as being engaged in any business for which a local business tax receipt is required under this chapter shall be evidence of the liability of such person to pay a local business tax, regardless of whether such person actually transacts any business.

(D) Any person owing delinquent local business taxes shall be required to pay such delinquent taxes before being issued a new or renewed local business tax receipt.

(E) No local business tax receipt shall be issued unless the federal employer identification number or social security number is obtained from the person obtaining a local business tax receipt.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2000-36, passed 10-4-00; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.13 PROOF OF STATE LICENSE OR COUNTY CERTIFICATION REQUIRED.

(A) Any person applying for or renewing a local business tax receipt to practice any profession regulated by the Florida Department of Business and Professional Regulation or any board or commission thereof, must exhibit an active state certificate, registration or license, or proof of copy of said documents, before such local business tax receipt shall be issued or renewed.

(B) Any person applying for or renewing a local business tax receipt to operate a health studio or ballroom dance studio pursuant to F.S. § 205.1969, a travel agency pursuant to F.S. § 205.1971, a telemarketing business pursuant to F.S. § 205.1973, a pest control business pursuant to F.S. § 205.1967, adult congregate living facilities pursuant to F.S. § 205.1965, a home health agency or any other business requiring state licensure shall exhibit a current license, registration or letter of exemption from the appropriate department of the state before such local business tax receipt shall be issued or renewed.

(C) Any contractor applying for or renewing his/her local business tax receipt shall be required to submit a current certificate of competency. Evidence of registration with the Florida Construction Industry Licensing Board is a prerequisite to issuance of a local business tax receipt to general, building and subbuilding contractors, pursuant to F.S. Chapter 468.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.14 DATES TAX DUE AND DELINQUENT.

All local business tax receipts shall be sold beginning July 1st of each year, shall be due and payable on or before September 30th of each year and shall expire on September 30th of the succeeding year. If September 30th falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30th.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.15 EXEMPTIONS.

The following persons are exempt from the local business tax and any fees imposed under this chapter, pursuant to F.S. §205.055:

(A) An honorably discharged veteran of the United States Armed Forces, or the spouse or unremarried surviving spouse of such veteran;

- (B) The spouse of an active duty military servicemember who has relocated to the city pursuant to a permanent change of station order;
- (C) A person receiving public assistance as defined in F.S. §409.2554;
- (D) A person whose household income is below 130% of the federal poverty level; or
- (E) A business with fewer than 100 employees in which a person described in divisions (A) through (D) above owns a majority interest.

A person seeking an exemption under this section must complete and sign, under penalty of perjury, a Request for Fee Exemption form provided by the Director of Financial Services and provide written documentation supporting the request.

(Ord. 0-95-44, passed 7-26-95; Repealed by Ord. 0-2002-26, passed 7-17-02)

#### § 110.16 LOCAL BUSINESS TAX RECEIPT APPLICATION; POSTING OF LOCAL BUSINESS TAX RECEIPT REQUIRED.

(A) Prior to the issuance of any local business tax receipt, a written application signed by an officer or owner of the business shall be filed with the Director of Financial Services . In such application, the business shall set forth the name and address of the owner; if a partnership or firm, the names and addresses of all members of the firm or partnership; if a corporation, the names and addresses of all officers of the corporation. Said application shall contain the exact location of the business, the full nature of the business, the name and address of at least one emergency contact and such other pertinent information as may be required. The application filed by each business categorized under "lodging" or "commercial rental properties" under § 110.50(A) below shall designate at least one emergency contact with a physical address located in the city. In addition to the physical address, the application shall include an e-mail address, telephone number and cellular telephone number for the individual designated as the emergency contact. In the event of a change in the emergency contact information during the local business tax year, the business shall have a continuing obligation promptly to provide the updated information in writing to the Director of Financial Services or .

(B) All local business tax receipts shall be applied for and issued in the real name of the applicant. If the applicant does or will do business under a fictitious, trade or firm name, the application and the local business tax receipt, if issued, shall show the real name as well as the fictitious, trade or firm name of the applicant. No local business tax receipt shall be issued showing a fictitious name until the applicant has provided proof of fictitious name registration pursuant to F.S. §865.09 or a written statement signed by the applicant stating the reason the business need not comply with the fictitious name registration requirements.

(C) Every local business tax receipt shall be posted in a conspicuous place in the place of business for which it is issued and the holder of such local business tax receipt shall exhibit same to the city license inspector or any police officer upon being requested to do so.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07; Am. Ord. O-2009-10, passed 5-6-09)

#### § 110.17 TRANSFER TO NEW LOCATION.

In the event a business changes its location to another site within the city limits, the holder of the local business tax receipt shall, within 15 days after the location change, have the local business tax receipt transferred to the new location. The transfer shall be made upon presentation of the original local business tax receipt, evidence of location change, compliance with all applicable requirements of this Chapter, and payment of a transfer fee equal to 10% of the annual local business tax, but not less than \$3 and not more than \$25.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.18 CHANGE OF OWNERSHIP.

(A) A local business tax receipt may be transferred to a new owner when there is a bona fide sale of the business, upon payment of a transfer fee of 10% of the annual local business tax, but not less than \$3 nor more than \$25, and presentation of the original local business tax receipt and evidence of the sale.

(B) Upon any change in the ownership of a business, excluding a bona fide sale, including but not limited to transfer, inheritance, merger, or any other modification in the legal or equitable interest of the business entity, the successor owner shall be required to apply for and obtain a new local business tax receipt prior to continuing operations.

(C) Where the local business tax receipt holder has been exempted from payment of all or any part of the local business tax, any such local business tax receipt shall not be transferable under this section.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.19 REPLACEMENT OF LOST OR DESTROYED LOCAL BUSINESS TAX RECEIPT.

For the purpose of replacing any mutilated, destroyed or lost local business tax receipt granted by the City, the Director of Financial Services or can issue a duplicate local business tax receipt.

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2007-07, passed 4-18-07)

#### § 110.20 CHANGE IN NATURE OF BUSINESS OR STRUCTURE; RENEWAL APPLICATION.

Any renewal application in which the applicant changes the authorized use of the premises shall be processed as a new application for a local business tax receipt as set forth in this chapter.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.21 HOME-BASED BUSINESSES.

Any person engaged in a personal profession or occupation which requires the use of his/her own personal residence and which does not involve the manufacturing, storing, distribution or repair of any merchandise in the home or on the premises may apply for a home-based local business tax receipt. Such home-based profession or occupation shall not be detectible in any way from the outside of the home nor change the residential nature of the community. Such applicant shall list his/her home address as the place of business on the local business tax receipt application form, and shall comply with the following conditions:

(A) The applicant shall not use the premises for the manufacturing, storing, distribution, or repair of any merchandise;

(B) No current or prospective client or customer of the business shall be allowed on the home premises;

(C) The local business tax receipt holder may not use the address of the home premises for purposes of advertising, soliciting or announcing the taxed use of the premises through printed material or any other media. The local business tax receipt holder may include the address and phone numbers on invoices, business cards and the letterhead of the business;

(D) No more than one non-resident employee of any type including contracted or subcontracted help shall be permitted on the premises at any time in connection with the authorized use for which the local business tax receipt is issued; and

(E) No sign of any type may be posted or displayed on the premises which might serve to indicate that the premises are being used as a home-based business and no vehicle with any signs painted on it, which might serve to indicate that the premises are being used as a home-based business, shall be parked on the premises except that such vehicle may be parked within a closed garage in a manner which makes it impossible to be seen from a public right-of-way.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### *BUSINESS CLASSIFICATION AND LOCAL BUSINESS TAX RATE SCHEDULE*

#### § 110.50 BUSINESS CLASSIFICATIONS ESTABLISHED.

(A) The Director of Financial Services or , shall categorize each business, occupation and profession under one of the following classifications, as defined, for purposes of assessing a local business tax:

(1) Entertainment and leisure. Any person whose principal business is to provide pleasurable or recreational diversion usually to be enjoyed during one's leisure time. Such diversionary activities encompass or include amusement parlors, theme parks, sports, games, the fine arts, sightseeing, and other similar activities.

(2) Lodging. Any person who provides temporary, short-term or long-term residential accommodations or facilities for rent, lease or use. This includes rented or leased single-family and duplex units.

(3) Manufacturer. Any person whose principal business is to manufacture or produce merchandise for sale. Such business may sell the merchandise that it makes at the place of manufacture. If such business sells at or from a different place or store located in the city other than the place of manufacture, it shall be considered as a merchant at that location and the local business tax shall be based on the rates for the merchant classification.

(4) Merchant. Any person whose principal business is that of selling merchandise at retail or wholesale. For the purpose of this chapter, the term MERCHANT shall include pawnbrokers and sellers of second-hand merchandise, and exclude manufacturers selling what they produce or process at the place of manufacture, restaurants, and lodging and storage facilities.

(5) Restaurants and related establishments. Any person whose principal business is to prepare and sell meals and/or beverages to the public. For purposes of this chapter, the term RESTAURANT shall include sit-down, drive-in and take-out food establishments.

(6) Service/professional. Any person whose principal business is the practice or profession of accounting, medicine or law. A separate local business tax receipt for each person engaged in the practice of such profession is required, whether practicing alone or in partnership, or employed by another. Local business tax receipts issued under this classification are considered to be personal in nature and cannot be transferred to another person.

(7) Service/banks and savings and loan associations. Any state or federal chartered bank or savings and loan association.

(8) Service/licensed business. Any person, other than those described in division (6) above, whose principal business is providing a service which requires licensure or certification by the Federal, State or County government showing that the person has acquired the expertise, skill or qualifications necessary to be able to provide such service.

(9) Service/other business. Any person whose principal business provides a service which is not professional in nature or that does not require Federal, State or County licensure showing that the person is qualified to provide such service.

(10) Storage. Any person whose principal business is to provide temporary, short-term or long-term storage accommodations or facilities for rent, lease or use.

(11) Transportation. Any person whose principal business is to rent, lease or provide means or accommodations to transport people, animals or merchandise on a short or long-term basis.

(12) Utility. Any person whose principal business is to provide a public service on a private basis. Such public services include the supply or transport of energy, including gas, nuclear power, and electricity, telecommunications and any other fuel, commodity or service that may be sold to public subscribers or users.

(13) Vending machine. Any person whose principal business is to own or operate a coin-operated or token-operated machine that dispenses products, merchandise, or services or an amusement or game machine. This does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who pay the local business tax under the category designated for telephone companies in the city or a pay telephone service provider certified pursuant to F.S. §364.3375.

(14) One-time sales. One-time events of up to 30 days, seasonal or holiday events that do not require obtaining any other city permit in addition to a local business tax receipt such as auctions, bankruptcies and closing out sales, and for-profit sales of seasonal or holiday merchandise.

(15) Commercial rental properties. Any person who provides commercial space or facilities for rent, lease or use.

(B) The Director of Finance, shall establish a unique code corresponding to each type and size of business, occupation or profession. Every business shall be assigned a code for the purpose of tracking businesses by type and size for survey and statistical purposes.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2000-30, passed 7-19-00; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.51 BUSINESSES PROVIDING MORE THAN ONE SERVICE, OCCUPATION OR PROFESSION; DETERMINATION OF THE LOCAL BUSINESS TAX.

(A) Whenever any person provides more than one service, occupation or profession and, as a consequence, falls under more than one classification, such person shall be classified based on the principal business of the person, as defined under this chapter, and shall be required to pay the local business tax imposed under the classification corresponding to the principal business.

(B) Every person or entity engaged in a business, profession, or occupation for which multiple licenses are issued by any agency of the State or County shall apply for and obtain a separate local business tax receipt for each such license. Each distinct licensable activity

or professional designation shall be deemed a separate business activity and shall be subject to the local business tax as set forth in the fee schedule of this Chapter.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.52 DISAGREEMENT AS TO BUSINESS CLASSIFICATION.

In the event of a disagreement between a person applying for a local business tax receipt and the city as to the proper classification of the business for tax purposes, the Director of Financial Services shall decide the proper classification. The applicant may appeal such decision in writing to the City Manager within ten days of the issuance of a written decision by the Director of Financial Services.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.53 LOCAL BUSINESS TAX SCHEDULE.

The amount assessed for local business taxes shall be as follows:

(A) Entertainment and leisure. Any business categorized under this classification shall pay the local business tax based on the total available occupancy or seating of the business in accordance with the following scale:

5 or less occupants/seats	\$62.00
6 through 25 occupants/seats	\$129.00
26 through 100 occupants/seats	\$259.00
Over 100 occupants/seats	\$521.00

Movie theaters shall be assessed the local business tax based on each movie screen available for use within the theater. Each individual movie screen shall be assessed the amount of \$521.00 per room.

(B) Lodging. Any business categorized under this classification shall pay the local business tax based on the number of rooms, apartments or living units rented, leased or used, or available for rent, lease or use, per building, in accordance with the following scale:

1 through 5 living units	\$62.00
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6 through 25 living units	\$129.00
26 through 50 living units	\$259.00
Over 50 living units	\$521.00

(C) Manufacturing. Any business categorized under this classification shall pay a local business tax of \$62.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$62.00
5 through 25 workers	\$129.00
26 through 50 workers	\$259.00
Over 50 workers	\$521.00

(D) Merchant. Any business categorized under this classification shall pay a local business tax based on the amount of inventory in accordance with the following scale:

Less than \$5,000	\$62.00
\$5,000 through \$25,000	\$129.00
\$25,001 through \$50,000	\$389.00
\$50,001 through \$100,000	\$585.00
\$100,001 through \$250,000	\$780.00
Over \$250,000	\$1,042.00

(E) Restaurants and related establishments. Any business categorized under this classification shall pay the local business tax based on the seating of the business in accordance with the following scale:

15 or less seats	\$62.00
16 through 50 seats	\$102.00
51 through 199 seats	\$194.00
200 seats and over	\$292.00

(F) Service/professional. Any business categorized under this classification shall pay a local business tax of \$292.00 per professional person working for the business and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$62.00
5 through 25 workers	\$129.00
26 through 50 workers	\$259.00
Over 50 workers	\$521.00

(G) Service/banks and savings and loan associations. Any business categorized under this classification shall pay a local business tax of \$194.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$62.00
5 through 25 workers	\$129.00
26 through 50 workers	\$259.00
Over 50 workers	\$521.00

(H) Service/licensed businesses. Any business categorized under this classification shall pay a local business tax of \$194.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$62.00
5 through 25 workers	\$129.00
26 through 50 workers	\$259.00
Over 50 workers	\$521.00

(I) Service/other business. Any business categorized under this classification shall pay a local business tax of \$62.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$62.00
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5 through 25 workers	\$129.00
26 through 50 workers	\$259.00
Over 50 workers	\$521.00

Except that astrologists and clairvoyants shall pay a flat rate of \$1,301.00 for the privilege of operating a business in the city.

(J) Storage. Any business categorized under this classification shall pay a local business tax based on the total square footage of space that is rented, leased or used, or available to be rented, leased or used for consideration in accordance with the following scale:

Less than 5,000 sq. ft.	\$62.00
5,000 through 25,000 sq. ft.	\$129.00
25,001 through 50,000 sq. ft.	\$259.00
Over 50,000 sq. ft.	\$521.00

(K) Transportation. Any business categorized under this classification shall pay a local business tax based on the number of vehicles or vessels rented, leased or used, or available to be rented, leased or used for consideration in accordance with the following scale:

Less than 3 vehicles/vessels	\$62.00
3 through 10 vehicles/vessels	\$259.00
11 through 40 vehicles/vessels	\$521.00
Over 40 vehicles/vessels	\$780.00

(L) Utility. Any business categorized under this classification shall pay a local business tax based on the nature of the utility service that is sold or leased for consideration as follows:

Electrical Energy	\$1,042.00
Fuel Pipeline	\$1,301.00
Fuel Energy	\$3,127.00
Telecommunications/Television	\$389.00
Telecommunications/All Other	\$1,042.00

(M) (1) The business premises where any vending machine is operated must assure that a local business tax receipt for the machine is secured, as required by F.S. §205.0537.

(2) The business owning the vending machine(s) may secure the local business tax receipt on behalf of each affected business premises where its machines are located and may notify each such premises of the requirements of F.S. §205.0537 and this chapter. Regardless of any such arrangement, the business premises remains ultimately responsible for securing the receipt and paying the tax if it is not otherwise secured, as required by F.S. §205.0537.

(3) The local business tax for vending machines shall be \$62.00 per location.

(N) One-time sales. One-time events of up to 30 days or seasonal events that do not require obtaining any other city permit in addition to a local business tax receipt shall be issued a temporary local business tax receipt and pay \$129.00. In the case of seasonal sales, where seasonal or holiday merchandise is sold for profit, a cash bond of \$250.00 shall be required to be paid to the city prior to the event and refunded to the business upon conclusion of the event less any expenses deducted by the city for damage or clean-up to public property, if any.

(O) Commercial property rental. Any business categorized under this classification shall pay a local business tax based on the number of units available for rent, lease or use, per building, in accordance with the following:

1 through 5 commercial rental units	\$62.00
6 through 25 commercial rental units	\$129.00
26 through 50 commercial rental units	\$259.00
Over 50 commercial rental units	\$521.00

(Ord. O-95-44, passed 7-26-95; Am. Ord. O-2000-30, passed 7-19-00; Am. Ord. O-2002-26, passed 7-17-02; Am. Ord. O-2004-19, passed 7-7-04; Am. Ord. O-2006-22, passed 7-5-06; Am. Ord. O-2007-07, passed 4-18-07; Am. Ord. O-2010-11, passed 4-7-10)

#### § 110.54 BILLING BY THE CITY NOT REQUIRED.

It is the responsibility of the business to obtain and renew its local business tax receipt. The City is not required to send out bills or notices to businesses with respect to the payment or nonpayment of the local business taxes but shall make reasonable efforts to do so based on the mailing address of record. It is the responsibility of the business to notify the city within 30 days of any change of address.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.55 PRORATION OF TAX.

The local business tax shall be prorated on a monthly basis for any new business, occupation or profession which first opens or starts after October 31

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.56 REFUNDS.

(A) No portion of any local business tax paid shall be refunded, unless it clearly appears that such local business tax was collected by mistake or error with the following exceptions:

(1) A new business that is issued a local business tax receipt for the first-time and never opens. A refund may be granted upon written request within 90 days after the issuance of the local business tax receipt.

(2) A new business that is issued a local business tax receipt for the first-time and goes out-of-business within the first three months of opening. A refund of one-half of the annual tax may be granted upon written request within 90 days after the close of the business.

(3) A business that has paid its renewal tax and goes out-of-business by October 1, the start of the new local business tax year. A full refund will be granted if the written request is received by December 31st.

(B) Before making such refund to a local business tax receipt holder, any other local business tax amounts past due and owed to the city by the local business tax receipt holder shall first be paid.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-95-65, passed 11-1-95; Am. Ord. 0-2000-30, passed 7-19-00; Am. Ord. 0-2000-36, passed 10-4-00; Am. Ord. 0-2007-07, passed 4-18-07)

## ADMINISTRATION AND ENFORCEMENT

### § 110.80 DIRECTOR OF FINANCE TO ENFORCE CHAPTER; ASSISTANCE FROM CHIEF OF POLICE.

It shall be the duty of the Director of Finance to enforce the provisions of this chapter, except as otherwise expressly provided, and the Chief of Police shall render such assistance in the enforcement of this chapter as from time to time may be required by the Director of Finance. The Director of Finance is authorized to prescribe such reasonable rules and regulations and make such interpretive rulings as may be necessary to effectuate the provisions of this chapter.

(Ord. 0-95-44, passed 7-26-95)

### § 110.81 REPORT OF INFORMATION BY TAXPAYER TO DIRECTOR OF FINANCIAL SERVICES.

Each person required to pay a local business tax under this chapter shall update and report to the Director of Financial Services or at least once per year all the information necessary for the city to make a proper determination of the amount of local business tax due.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

### § 110.82 AUTHORITY OF DIRECTOR OF FINANCIAL SERVICES TO AUDIT, EXAMINE AND VERIFY LOCAL BUSINESS TAXES BASED ON INVENTORY, NUMBER OF WORKERS, OR OTHER VARIABLE TAX BASES.

The Director of Financial Services shall have the authority, as may be permitted by law, to audit and examine upon reasonable notice all books and records of any person engaged in a business where the local business tax is based on inventory, number of workers or other variable methods as established in this chapter for the purpose of verifying the statements, information or reports furnished by the person.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2007-07, passed 4-18-07)

### § 110.83 LOCAL BUSINESS TAX INSPECTOR; POWERS AND DUTIES.

The Department of Financial Services shall have the authority to enforce the various provisions and requirements as provided for in Chapter 110 herein, either before a Special Master or in a court of competent jurisdiction. Enforcement shall be implemented by the local business tax inspectors who shall have the primary duty of enforcing said provisions and requirements. The city's local business tax inspector shall have the authority to investigate all businesses in the city and to make such inquiry as shall be necessary to

determine whether or not a local business tax receipt has been or should be obtained for a business; to audit records in accordance with § 110.82 to verify the correctness of the local business tax being paid; and to ascertain and ensure compliance with the provisions of Chapter 110. Any person refusing said local business tax inspector permission to investigate and inquire for the purpose of determining whether such person has such local business tax receipt or is in compliance with Chapter 110 shall, upon conviction, be fined or imprisoned as provided in this chapter.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-2000-30, passed 7-19-00; Am. Ord. 0-2007-07, passed 4-18-07)

#### § 110.99 PENALTIES FOR NONPAYMENT, OPERATING WITHOUT A LOCAL BUSINESS TAX RECEIPT, MAKING A FRAUDULENT RETURN.

(A) Any local business tax receipt not renewed on or before September 30th shall be considered delinquent and subject to a delinquency penalty of 10% for the month of October, plus an additional 5% penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed 25% of the local business tax for the delinquent establishment.

(B) Any person who engages in any business, occupation, or profession without having first obtained a city local business tax receipt shall:

(1) Upon determination and verification by the city that a person has operated a business without a local business tax receipt, that person shall be required to pay the local business tax due for the period of operation. In addition, the person operating said business shall be assessed the tax for all prior years of operation.

(2) Be subject to a penalty of 25% of the local business tax due, in addition to any other penalty provided by law or ordinance; and

(3) If any such person does not pay the required local business tax within 150 days after the initial notice of tax due and does not obtain the required local business tax receipt, such person shall be required to pay a penalty of up to \$250 per offense and shall be subject to civil actions and penalties, including court costs, reasonable attorneys' fees, and additional administrative costs incurred as a result of collection efforts.

(4) In addition to the foregoing, any violation of § 110.12 may be punished by a fine of not less than \$50 nor more than \$500, or by imprisonment for not more than 60 days, or both.

(C) Any person convicted of making a fraudulent return shall be punished by a fine of not less than \$100 nor more than \$500 or by imprisonment for not more than 60 days, or both. In addition, the person shall be penalized a sum equal to 25% of any local business tax avoided or evaded by or through the medium of such fraudulent return.

(D) Any local business tax receipt obtained under the provisions of this chapter upon a misrepresentation of a material fact shall be deemed null and void, and the person who has commenced business under such local business tax receipt shall be subject to prosecution for doing business without a local business tax receipt, to the same effect and degree as though no such local business tax receipt had ever been issued.

(E) Except as otherwise provided in this chapter, any person or firm who shall violate any provisions of this chapter shall be subject to the citation and penalty authority of § 36.27.

(Ord. 0-95-44, passed 7-26-95; Am. Ord. 0-97-16, passed 5-21-97; Am. Ord. 0-2007-07, passed 4-18-07)