

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING CHAPTER 110 THE CODE OF ORDINANCES ENTITLED "LOCAL BUSINESS TAX RECEIPTS, GENERALLY"; AMENDING SUBSECTIONS UNDER GENERAL PROVISIONS; AMENDING SUBSECTIONS UNDER BUSINESS CLASSIFICATION AND LOCAL BUSINESS TAX RATE SCHEDULE AND AMENDING SUBSECTIONS UNDER ADMINISTRATION AND ENFORCEMENT.

WHEREAS, the City Commission of the City of Hollywood, Florida, recognizes the need to update the Code of Ordinances from time to time; and

WHEREAS, Chapter 110 of the Code of Ordinances establishes the rules and regulations of local business tax receipts; and

WHEREAS, the subsections under General Provisions, Business Classification and Local Business Tax Rate Schedule, and Administration and Enforcement require amendment in order to remain consistent with current practices, organizational updates and changes within the City; and

WHEREAS, the City revised its local business tax classification and rate structure in July 1995 consistent with the requirements of Section 205.0535 of Florida Statutes; and

WHEREAS, Section 205.0535(4) of Florida Statutes provides for municipalities at their option to increase by ordinance the rates of the local business tax by up to 5 percent every other year after the rates established for the local business tax year beginning October 1, 1995, provided that said ordinance is enacted by a majority plus one vote of the governing body; and

WHEREAS, the City last increased the rates of the local business tax in March 2010, and desires to increase rates by 5 percent, for the local business tax at time of adoption of this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HOLLYWOOD, FLORIDA:

Section 1: That the foregoing "WHEREAS" clauses are ratified and confirmed as being true and correct and are incorporated in this Ordinance

Section 2: That Chapter 110 of the Code of Ordinances, entitled “Local Business Tax Receipts, Generally” is amended to read as follows¹:

General Provisions

- 110.01 Interpretation; application of chapter
- 110.02 Definitions
- 110.10 Imposition and levy of tax
- 110.11 Revocation and termination of privilege
- 110.12 Application for local business tax receipt, payment of local business tax required
- 110.13 Proof of state license or county certification required
- 110.14 Dates tax due and delinquent
- 110.15 ~~Reserved.~~ Exemptions.
- 110.16 Local business tax receipt application; posting of local business tax receipt required
- 110.17 Transfer to new location
- 110.18 Change of ownership
- 110.19 Replacement of lost or destroyed local business tax receipt
- 110.20 Change in nature of business or structure; renewal application
- 110.21 Home-based businesses

Business Classification and Local Business Tax Rate Schedule

- 110.50 Business classifications established
- 110.51 Businesses providing more than one service, occupation or profession; determination of the local business tax
- 110.52 Disagreement as to business classification
- 110.53 Local business tax schedule
- 110.54 Billing by the city not required
- 110.55 Proration of tax
- 110.56 Refunds

¹ Words and figures in ~~struck through~~ type are deletions from existing text; underscored words and figures are additions to existing text.

Administration and Enforcement

- 110.80 Director of Finance Financial Services to enforce chapter; assistance from eChief of Police
- 110.81 Report of information by taxpayer to Director of Financial Services
- 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
- 110.83 Local business tax inspector; powers and duties
- 110.99 Penalties for nonpayment, operating without a local business tax receipt, making a fraudulent return

TITLE XI: BUSINESS REGULATIONS

* * *

CHAPTER 110: LOCAL BUSINESS TAX RECEIPTS, GENERALLY

[...]

GENERAL PROVISIONS

§ 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 eCity.

[...]

DIRECTOR OF FINANCE FINANCIAL SERVICES. The Director of the department charged with responsibility for the eCity's finances, or ~~his or her~~ designee.

[...]

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 eCity's jurisdiction.

LOCAL BUSINESS TAX RECEIPT. The document that is issued by the eCity 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.

[...]

§ 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 eCity may be revoked by the City Manager at any time upon prior written notice to said person for violation of any ordinance of the eCity 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 eCity 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.

§ 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) ~~Made~~ Submitted an application to the Director of ~~Finance~~ Financial Services on forms ~~provided~~ prescribed by the Director of ~~Finance~~ Financial Services;
 - (2) Paid the local business tax as provided herein;
 - (3) Obtained and lawfully possessed a valid unrevoked local business tax receipt for the current tax year or other applicable period; ~~Having lawfully in his/her/its possession, a valid and unrevoked local business tax receipt for the current local business tax year or shorter period specified;~~ 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 ~~non-refundable administrative processing fee~~. The administrative processing fee is imposed to defray ~~assessed for the purpose of defraying~~ the administrative expenses associated with the approval, processing, and issuance ~~issuing~~ of a local business tax receipt. The administrative processing fee is in addition to, ~~but~~ and not in lieu of, any local business tax imposed ~~hereunder~~ under this chapter. ~~Notwithstanding the foregoing, any person applying for an occupational license after July 31, 2000 but before January 1, 2001 to engage in the business of single-family or duplex lodging or commercial rental property, shall not be required to pay an administrative processing fee.~~
- (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.

[...]

§ 110.14 DATES TAX DUE AND DELINQUENT.

The All-local business tax receipts renewable period shall be sold beginning August 1st being July 1st of each year, and the renewal fee 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.

§ 110.15 EXEMPTIONS (RESERVED).

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.

§ 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 ~~or his or her designee~~. 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 his or her designee~~.

[...]

§ 110.17 TRANSFER TO NEW LOCATION.

In the event a business ~~changes its location is changed~~ to another site location within the city limits, the holder of the local business tax receipt shall, within 15 days after the location ~~change is changed~~, have the local business tax receipt transferred to the new location. This transfer shall be made upon presentation of the original local business tax receipt, and evidence of location change, compliance with all applicable requirements of this Chapter, and ~~upon the~~ payment of a transfer fee equal to ~~of~~ 10% of the annual local business tax, but not less than \$3 nor more than \$25.

§ 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. ~~Where no new person or persons in interest come into the business, a change of the business organization or structure, such as from a corporation to an individual proprietorship or partnership, or from an individual proprietorship or partnership to a corporation, shall not be considered a transfer of ownership for local business tax receipt purposes calling for payment of the transfer fees set forth above.~~
- (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.
- (D) ~~No such local business tax receipt shall be transferred until all outstanding city utility obligations have been paid to the satisfaction of the Director of Financial Services.~~
- (E) ~~A local business tax receipt is transferable only if the seller can produce the original local business tax receipt and evidence of sale as required above. Otherwise, the person purchasing the business will be required to obtain a new local business tax receipt and pay the full amount due.~~

§ 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 eCity, the Director of Financial Services, ~~or his or her designee,~~ can issue a duplicate local business tax receipt for a fee of \$10 for each duplicate.

[...]

BUSINESS CLASSIFICATION AND LOCAL BUSINESS TAX RATE SCHEDULE

§ 110.50 BUSINESS CLASSIFICATIONS ESTABLISHED.

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

[...]

(13) *Vending machine.* Any person whose principal business is to own or operate a coin-operated or token-operated machine that dispenses products, merchandise, services or an amusement or game machine. ~~The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services excluding amusement or game machines must assure that a city local business tax receipt for the machine is secured.~~ The term **VENDING MACHINE** 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.

[...]

- (B) The Director of ~~Finance~~ Financial Services 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.

§ 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.

§ 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 eCity 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.

§ 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/seat	\$ 61.00	<u>\$64.00</u>
6 through 25 occupants/seats	\$ 126.00	<u>\$132.00</u>
26 through 100 occupants/seats	\$ 254.00	<u>\$267.00</u>
Over 100 occupants/seats	\$ 510.00	<u>\$536.00</u>

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 an amount based on the occupancy of the room, and then the individual amounts added to arrive at the total tax to be paid by the movie theater the amount of \$536.00 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	\$ 61.00	<u>\$64.00</u>
6 through 25 living units	\$ 126.00	<u>\$132.00</u>
26 through 50 living units	\$ 254.00	<u>\$267.00</u>
Over 50 living units	\$ 510.00	<u>\$536.00</u>

- (C) *Manufacturing.* Any business categorized under this classification shall pay a local business tax of ~~\$61.00~~ \$64.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 61.00	<u>\$64.00</u>
5 through 25 workers	\$ 126.00	<u>\$132.00</u>
26 through 50 workers	\$ 254.00	<u>\$267.00</u>
Over 50 workers	\$ 510.00	<u>\$536.00</u>

- (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	\$ 61.00	<u>\$64.00</u>
\$5,000 through \$25,000	\$ 126.00	<u>\$132.00</u>
\$25,001 through \$50,000	\$ 381.00	<u>\$400.00</u>
\$50,001 through \$100,000	\$ 573.00	<u>\$602.00</u>
\$100,001 through \$250,000	\$ 764.00	<u>\$802.00</u>
Over \$250,000	\$ 1,020.00	<u>\$1,071.00</u>

- (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	\$ 61.00	<u>\$64.00</u>
16 through 50 seats	\$ 100.00	<u>\$105.00</u>
51 through 199 seats	\$ 190.00	<u>\$200.00</u>
200 seats and over	\$ 286.00	<u>\$300.00</u>

- (F) *Service/professional.* Any business categorized under this classification shall pay a local business tax of ~~\$286.00~~ \$300.00 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	\$ 61.00	<u>\$64.00</u>
5 through 25 workers	\$ 126.00	<u>\$133.00</u>
26 through 50 workers	\$ 254.00	<u>\$267.00</u>
Over 50 workers	\$ 510.00	<u>\$536.00</u>

- (G) *Service/banks and savings and loan associations.* Any business categorized under this classification shall pay a local business tax of ~~\$190.00~~ \$200.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 61.00	<u>\$64.00</u>
5 through 25 workers	\$ 126.00	<u>\$132.00</u>
26 through 50 workers	\$ 254.00	<u>\$266.00</u>
Over 50 workers	\$ 510.00	<u>\$535.00</u>

- (H) *Service/licensed businesses.* Any business categorized under this classification shall pay a local business tax of ~~\$190.00~~ \$200.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 61.00	<u>\$64.00</u>
5 through 25 workers	\$ 126.00	<u>\$132.00</u>
26 through 50 workers	\$ 254.00	<u>\$266.00</u>
Over 50 workers	\$ 510.00	<u>\$535.00</u>

- (I) *Service/other business.* Any business categorized under this classification shall pay a local business tax of ~~\$61.00~~ \$64.00 and an additional charge based on the number of workers of the business in accordance with the following scale:

2 through 4 workers	\$ 61.00	<u>\$64.00</u>
5 through 25 workers	\$ 126.00	<u>\$132.00</u>
26 through 50 workers	\$ 254.00	<u>\$267.00</u>
Over 50 workers	\$ 510.00	<u>\$536.00</u>

Except that astrologists and clairvoyants shall pay a flat rate of ~~\$1,274.00~~ \$1,338.00 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.	\$ 61.00	<u>\$64.00</u>
5,000 through 25,000 sq. ft.	\$ 126.00	<u>\$132.00</u>
25,001 through 50,000 sq. ft.	\$ 254.00	<u>\$267.00</u>
Over 50,000 sq. ft.	\$ 510.00	<u>\$536.00</u>

- (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	\$ 61.00	<u>\$64.00</u>
3 through 10 vehicles/vessels	\$ 254.00	<u>\$267.00</u>
11 through 40 vehicles/vessels	\$ 510.00	<u>\$536.00</u>
Over 40 vehicles/vessels	\$ 764.00	<u>\$802.00</u>

(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	\$ 1,020.00	<u>\$1,071.00</u>
Fuel Pipeline	\$ 1,274.00	<u>\$1,338.00</u>
Fuel Energy	\$ 23,061.00	<u>\$3,214.00</u>
Telecommunications/Television	\$ 381.00	<u>\$400.00</u>
Telecommunications/All Other	\$ 1,020.00	<u>\$1,071.00</u>

(M) *Vending machine.*

(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.

~~(1) The local business tax for vending and amusement machines shall be assessed based on the highest number of machines located on the business premises on any single day during the previous local business tax year or, in the case of new businesses, be based on an estimate for the current year, in accordance with the following scale:~~

Each \$0.01 machine	_____	\$ 2.50
Each \$0.05 machine	_____	\$ 12.00

~~Each machine/coin amounts in excess of \$0.05 — \$ 25.00~~
~~Each ice vending machine, coin operated or other — \$ 12.00~~

~~Replacement of one vending machine with another machine during a local business tax year shall not affect the tax assessment for that year.~~

~~(2) Effective April 1, 1996, the city may elect an alternative method of taxing vending machines. Under this alternative, each business owning vending machines that are located or operated in the city shall notify the Director of Financial Services of the location of such machines upon the Director's request. Each business owning machines that are located or operated in the city shall provide notice of the provisions of F.S. § 205.0537 and of this chapter to each affected business premises where the machines are located or operated. The business owning the machines shall secure the local business tax receipts on behalf of the affected business premises, and pay the local business tax according to the following scale:~~

1 through 5 machines distributed	_____	\$ 61.00
6 through 25 machines distributed	_____	\$ 126.00
26 through 50 machines distributed	_____	\$ 254.00
Over 50 machines distributed	_____	\$ 510.00

~~However, the affected business premises is ultimately liable for securing the local business receipt and paying the tax pursuant to F.S. § 205.0537.~~

~~(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 ~~\$126.00~~ \$132.00. 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 eCity prior to the event and refunded to the business upon conclusion of the event less any expenses deducted by the eCity 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	\$ 61.00	<u>\$64.00</u>
6 through 25 commercial rental units	\$ 126.00	<u>\$132.00</u>
26 through 50 commercial rental units	\$ 254.00	<u>\$267.00</u>
Over 50 commercial rental units	\$ 510.00	<u>\$536.00</u>

§ 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 eCity within 30 days of any change of address.

§ 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 ~~on or after April first and before October 31st, first of any year unless otherwise prohibited in this chapter.~~ The local business tax for businesses, occupations or professions opening or starting April 1st through September 30th shall be 50% of the tax set forth in the local business tax schedule in this chapter.

§ 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.

~~In all cases, following the approval of the Director of Financial Services, the local business taxes, if remitted for or in the current local business tax year, shall be refunded less a service charge of \$20 upon relinquishment of the local business tax receipt to the city and verification that the business never opened or went out of business.~~

- (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.

- ~~(C) (1) For any business renewing its license for the October 1, 1995 through September 30, 1996 license year, if the total annual amount of the license renewal exceeds the total annual license amount paid by the business for the October 1, 1994, through September 30, 1995, license year based on the~~

~~rates in effect prior to July 26, 1995, by more than the corresponding maximum allowable statutory percentage increase pursuant to F.S. § 205.0535 (3)(a), the Director of Finance shall adjust the total annual license renewal amount to equal the maximum amount allowable under Florida Statutes, and refund the difference to the business if the amount was already paid. The total annual license renewal amounts discussed herein shall be subject to the provisions of F.S. 205.0535(4) regarding periodic allowable increases.~~

~~(2) Consistent with F.S. § 205.0535(3)(a), the maximum allowable statutory percentage increases are as follows: 200% for licenses that cost \$150 or less prior to July 26, 1995; 100% for licenses that cost more than \$150 but not more than \$500; 75% for licenses that cost more than \$500 but not more than \$2,500; 50% for licenses that cost more than \$2,500 but not more than \$10,000; and 10% for licenses that cost more than \$10,000. No license shall be increased by more than \$5,000. In no case shall the minimum license amount be less than \$25.~~

~~(D) Any person paying administrative processing fee after July 31, 2000 but before January 1, 2001, for an occupational license to engage in the business of single-family or duplex lodging or commercial rental property, shall be entitled to a full refund without request.~~

ADMINISTRATION AND ENFORCEMENT

[...]

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

It shall be the duty of the Director of Finance Financial Services 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 Financial Services. The Director of Finance Financial Services 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

§ 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 his/her authorized designee~~ at least once per year all the information necessary for the eCity to make a proper determination of the amount of local business tax due.

§ 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 eCity'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.

[...]

§ 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 eCity that a person ~~has been operating~~ operated a business without a local business tax receipt, that person shall be required to pay the local business tax ~~receipt~~ due for the period in operation. In addition, the person operating the business shall be assessed the business 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 ~~\$250~~ \$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.

Section 3: That it is the intention of the City Commission that the provisions of this Ordinance shall become and made a part of the Code of Ordinances of the City of Hollywood, Florida, and the provisions of this Ordinance may be renumbered to accomplish such intention.

Section 4: That if any word, phrase, clause, subsection, or section of this Ordinance is for any reason held unconstitutional or invalid, such invalidity shall not affect the validity of any remaining portions of this Ordinance.

Section 5: That all sections or parts of sections of the Code of Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict are repealed to the extent of such conflict.

Section 6: That this Ordinance shall be in full force and effect immediately upon its passage and adoption.

AN ORDINANCE OF THE CITY OF HOLLYWOOD, FLORIDA, AMENDING CHAPTER 110 THE CODE OF ORDINANCES ENTITLED "LOCAL BUSINESS TAX RECEIPTS, GENERALLY"; AMENDING SUBSECTIONS UNDER GENERAL PROVISIONS; AMENDING SUBSECTIONS UNDER BUSINESS CLASSIFICATION AND LOCAL BUSINESS TAX RATE SCHEDULE AND AMENDING SUBSECTIONS UNDER ADMINISTRATION AND ENFORCEMENT.

Advertised _____, 2026.

PASSED on first reading this _____ day of _____, 2026.

PASSED AND ADOPTED on second reading this _____ day of _____, 2026.

RENDERED this _____ day of _____, 2026.

JOSH LEVY, MAYOR

ATTEST:

PATRICIA A. CERNY, MMC
CITY CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

DAMARIS Y. HENLON
CITY ATTORNEY