By the Committee on Community Affairs; and Senator Rich

578-2062-05

1	A bill to be entitled
2	An act relating to local occupational license
3	taxes; amending s. 205.0535, F.S.; updating
4	provisions authorizing reclassification and new
5	rate structure revisions to local occupational
6	license taxes by ordinance; deleting counties
7	from such authorization provisions; providing
8	construction relating to decreasing or
9	repealing such taxes; providing an effective
10	date.
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12	Be It Enacted by the Legislature of the State of Florida:
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14	Section 1. Subsections (1) and (4) of section
15	205.0535, Florida Statutes, are amended to read:
16	205.0535 Reclassification and rate structure
17	revisions
18	(1) By October 1, 2006 1995 , any municipality that has
19	adopted by ordinance an occupational license tax after October
20	1, 1995, or county may, by ordinance, reclassify businesses,
21	professions, and occupations and may establish new rate
22	structures, if the conditions specified in subsections (2) and
23	(3) are met. A person who is engaged in the business of
24	providing local exchange telephone service or a pay telephone
25	service in a municipality or in the unincorporated area of a
26	county and who pays the occupational license tax under the
27	category designated for telephone companies or a pay telephone
28	service provider certified pursuant to s. 364.3375 is deemed
29	to have but one place of business or business location in each
30	municipality or unincorporated area of a county. Pay telephone
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1	service providers may not be assessed an occupational license
2	tax on a per-instrument basis.
3	(4) After the conditions specified in subsections (2)
4	and (3) are met, municipalities and counties may, every other
5	year thereafter, increase by ordinance the rates of local
6	occupational license taxes by up to 5 percent. The increase,
7	however, may not be enacted by less than a majority plus one
8	vote of the governing body. Nothing in this chapter shall be
9	construed to prohibit a municipality or county from decreasing
10	or repealing any license tax authorized under this chapter.
11	Section 2. This act shall take effect upon becoming a
12	law.
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14	STATEMENT OF SUBSTANTIAL CHANGES CONTAINED IN COMMITTEE SUBSTITUTE FOR
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17	The committee substitute provides a window for municipalities that adopted an occupational license tax ordinance between
18	October 1, 1995 and October 1, 2006, to reclassify businesses, professions, and occupations and to establish new rate
19	structures if certain conditions are met. It deletes language in the bill relating to local exchange telephone providers. It
20	provides specific statutory authority for a local government to decrease or eliminate an occupational license tax.
21	to decrease of eliminate an occupational freelise tax.
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