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HB 1269, Engrossed 1

2006 Legislature

1 A bill to be entitled
2 An act relating to local occupational license taxes;
3 amending ch. 205, F.S., consisting of ss. 205.013-
4 205.1973, F.S.; changing the term "local occupational
5 license tax" to "local business tax"; defining the term
6 "receipt" as it relates to business taxes; amending
7 provisions to conform; providing an effective date.
8
9 WHEREAS, local governments impose an occupational license
10 tax for the privilege of engaging in a business or profession,
11 and
12 WHEREAS, what a particular charge is named by government is
13 not dispositive of its correct characterization, and
14 WHEREAS, local governments have a bona fide interest in
15 protecting their residents from consumer fraud, and
16 WHEREAS, some unscrupulous persons present a local
17 occupational license to consumers as proof of competency to
18 perform various repairs and services, and
19 WHEREAS, local consumers are victimized by these
20 representations, and
21 WHEREAS, changing the name of the item issued by local
22 governments from occupational license tax to local business tax
23 may eliminate some fraudulent misrepresentations, and
24 WHEREAS, the Legislature seeks to change the name of the
25 "Local Occupational License Tax Act" to the "Local Business Tax
26 Act" and make related changes, NOW, THEREFORE,
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ENROLLED

HB 1269, Engrossed 1

2006 Legislature

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

29

30 Section 1. Section 205.013, Florida Statutes, is amended
31 to read:

32 205.013 Short title.--This chapter shall be known and may
33 be cited as the "Local Business ~~Occupational License~~ Tax Act."

34 Section 2. Section 205.022, Florida Statutes, is amended
35 to read:

36 205.022 Definitions.--When used in this chapter, the
37 following terms and phrases shall have the meanings ascribed to
38 them in this section, except when the context clearly indicates
39 a different meaning:

40 (1)~~(6)~~ "Business," "profession," and "occupation" do not
41 include the customary religious, charitable, or educational
42 activities of nonprofit religious, nonprofit charitable, and
43 nonprofit educational institutions in this state, which
44 institutions are more particularly defined and limited as
45 follows:

46 (a) "Religious institutions" means churches and
47 ecclesiastical or denominational organizations or established
48 physical places for worship in this state at which nonprofit
49 religious services and activities are regularly conducted and
50 carried on, and also means church cemeteries.

51 (b) "Educational institutions" means state tax-supported
52 or parochial, church and nonprofit private schools, colleges, or
53 universities conducting regular classes and courses of study
54 required for accreditation by or membership in the Southern

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

55 Association of Colleges and Schools, the Department of
 56 Education, or the Florida Council of Independent Schools.
 57 Nonprofit libraries, art galleries, and museums open to the
 58 public are defined as educational institutions and eligible for
 59 exemption.

60 (c) "Charitable institutions" means only nonprofit
 61 corporations operating physical facilities in this state at
 62 which are provided charitable services, a reasonable percentage
 63 of which are without cost to those unable to pay.

64 (2) "Receipt" means the document that is issued by the
 65 local governing authority which bears the words "Local Business
 66 Tax Receipt" and evidences that the person in whose name the
 67 document is issued has complied with the provisions of this
 68 chapter relating to the business tax.

69 (3)-(5) "Classification" means the method by which a
 70 business or group of businesses is identified by size or type,
 71 or both.

72 (4)-(7) "Enterprise zone" means an area designated as an
 73 enterprise zone pursuant to s. 290.0065. This subsection expires
 74 on the date specified in s. 290.016 for the expiration of the
 75 Florida Enterprise Zone Act.

76 (5)-(1) "Local business tax ~~occupational license~~" means the
 77 fees charged and the method by which a local governing authority
 78 grants the privilege of engaging in or managing any business,
 79 profession, or occupation within its jurisdiction. It does not
 80 mean any fees or licenses paid to any board, commission, or
 81 officer for permits, registration, examination, or inspection.

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

82 Unless otherwise provided by law, these are deemed to be
83 regulatory and in addition to, but not in lieu of, any local
84 business tax ~~occupational license~~ imposed under the provisions
85 of this chapter.

86 ~~(6)(2)~~ "Local governing authority" means the governing
87 body of any county or incorporated municipality of this state.

88 ~~(7)(3)~~ "Person" means any individual, firm, partnership,
89 joint adventure, syndicate, or other group or combination acting
90 as a unit, association, corporation, estate, trust, business
91 trust, trustee, executor, administrator, receiver, or other
92 fiduciary, and includes the plural as well as the singular.

93 ~~(8)(4)~~ "Taxpayer" means any person liable for taxes
94 imposed under the provisions of this chapter; any agent required
95 to file and pay any taxes imposed hereunder; and the heirs,
96 successors, assignees, and transferees of any such person or
97 agent.

98 Section 3. Section 205.023, Florida Statutes, is amended
99 to read:

100 205.023 Requirement to report status of fictitious name
101 registration.--As a prerequisite to receiving a local business
102 tax receipt ~~occupational license~~ under this chapter or
103 transferring a business license under s. 205.033(2) or s.
104 205.043(2), the applicant or new owner must present to the
105 county or municipality that has jurisdiction to issue or
106 transfer the receipt ~~license~~ either:

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

107 (1) A copy of the applicant's or new owner's current
 108 fictitious name registration, issued by the Division of
 109 Corporations of the Department of State; or

110 (2) A written statement, signed by the applicant or new
 111 owner, which sets forth the reason that the applicant or new
 112 owner need not comply with the Fictitious Name Act.

113 Section 4. Section 205.0315, Florida Statutes, is amended
 114 to read:

115 205.0315 Ordinance adoption after October 1,
 116 1995.--Beginning October 1, 1995, a county or municipality that
 117 has not adopted a business ~~an occupational license~~ tax ordinance
 118 or resolution may adopt a business ~~an occupational license~~ tax
 119 ordinance. The business ~~occupational license~~ tax rate structure
 120 and classifications in the adopted ordinance must be reasonable
 121 and based upon the rate structure and classifications prescribed
 122 in ordinances adopted by adjacent local governments that have
 123 implemented s. 205.0535. If no adjacent local government has
 124 implemented s. 205.0535, or if the governing body of the county
 125 or municipality finds that the rate structures or
 126 classifications of adjacent local governments are unreasonable,
 127 the rate structure or classifications prescribed in its
 128 ordinance may be based upon those prescribed in ordinances
 129 adopted by local governments that have implemented s. 205.0535
 130 in counties or municipalities that have a comparable population.

131 Section 5. Section 205.032, Florida Statutes, is amended
 132 to read:

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

133 205.032 Levy; counties.--The governing body of a county
 134 may levy, by appropriate resolution or ordinance, a business an
 135 ~~occupational license~~ tax for the privilege of engaging in or
 136 managing any business, profession, or occupation within its
 137 jurisdiction. However, the governing body must first give at
 138 least 14 days' public notice between the first and last reading
 139 of the resolution or ordinance by publishing a notice in a
 140 newspaper of general circulation within its jurisdiction as
 141 defined by law. The public notice must contain the proposed
 142 classifications and rates applicable to the business
 143 ~~occupational license~~ tax.

144 Section 6. Section 205.033, Florida Statutes, is amended
 145 to read:

146 205.033 Conditions for levy; counties.--

147 (1) The following conditions are imposed on the authority
 148 of a county governing body to levy a business an~~occupational~~
 149 ~~license~~ tax:

150 (a) The tax must be based upon reasonable classifications
 151 and must be uniform throughout any class.

152 (b) Unless the county implements s. 205.0535 or adopts a
 153 new business ~~occupational license~~ tax ordinance under s.
 154 205.0315, a business an~~occupational license~~ tax levied under
 155 this subsection may not exceed the rate provided by this chapter
 156 in effect for the year beginning October 1, 1971; however,
 157 beginning October 1, 1980, the county governing body may
 158 increase business ~~occupational license~~ taxes authorized by this
 159 chapter. The amount of the increase above the ~~license~~ tax rate

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

160 levied on October 1, 1971, for ~~license~~ taxes levied at a flat
 161 rate may be up to 100 percent for business ~~occupational license~~
 162 taxes that are \$100 or less; 50 percent for business
 163 ~~occupational license~~ taxes that are between \$101 and \$300; and
 164 25 percent for business ~~occupational license~~ taxes that are more
 165 than \$300. Beginning October 1, 1982, the increase may not
 166 exceed 25 percent for ~~license~~ taxes levied at graduated or per
 167 unit rates. Authority to increase business ~~occupational license~~
 168 taxes does not apply to licenses or receipts granted to any
 169 utility franchised by the county for which a franchise fee is
 170 paid.

171 (c) A receipt ~~license~~ is not valid for more than 1 year,
 172 and all receipts ~~licenses~~ expire on September 30 of each year,
 173 except as otherwise provided by law.

174 (2) Any receipt ~~business license~~ may be transferred to a
 175 new owner, when there is a bona fide sale of the business, upon
 176 payment of a transfer fee of up to 10 percent of the annual
 177 business ~~license~~ tax, but not less than \$3 nor more than \$25,
 178 and presentation of the original receipt ~~license~~ and evidence of
 179 the sale.

180 (3) Upon written request and presentation of the original
 181 receipt ~~license~~, any receipt ~~license~~ may be transferred from one
 182 location to another location in the same county upon payment of
 183 a transfer fee of up to 10 percent of the annual business
 184 ~~license~~ tax, but not less than \$3 nor more than \$25.

185 (4) The revenues derived from the business ~~occupational~~
 186 ~~license~~ tax, exclusive of the costs of collection and any credit

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

187 given for municipal business ~~license~~ taxes, shall be apportioned
 188 between the unincorporated area of the county and the
 189 incorporated municipalities located therein by a ratio derived
 190 by dividing their respective populations by the population of
 191 the county. This subsection does not apply to counties that have
 192 established a new rate structure under s. 205.0535.

193 (5) The revenues so apportioned shall be sent to the
 194 governing authority of each municipality, according to its
 195 ratio, and to the governing authority of the county, according
 196 to the ratio of the unincorporated area, within 15 days
 197 following the month of receipt. This subsection does not apply
 198 to counties that have established a new rate structure under s.
 199 205.0535.

200 (6) (a) Each county, as defined in s. 125.011(1), or any
 201 county adjacent thereto may levy and collect, by an ordinance
 202 enacted by the governing body of the county, an additional
 203 business ~~occupational license~~ tax up to 50 percent of the
 204 appropriate business ~~license~~ tax imposed under subsection (1).

205 (b) Subsections (4) and (5) do not apply to any revenues
 206 derived from the additional tax imposed under this subsection.
 207 Proceeds from the additional business ~~license~~ tax must be placed
 208 in a separate interest-earning account, and the governing body
 209 of the county shall distribute this revenue, plus accrued
 210 interest, each fiscal year to an organization or agency
 211 designated by the governing body of the county to oversee and
 212 implement a comprehensive economic development strategy through

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

213 advertising, promotional activities, and other sales and
 214 marketing techniques.

215 (c) An ordinance that levies an additional business
 216 ~~occupational license~~ tax under this subsection may not be
 217 adopted after January 1, 1995.

218 (7) Notwithstanding any other provisions of this chapter,
 219 the revenue received from a county business ~~occupational license~~
 220 tax may be used for overseeing and implementing a comprehensive
 221 economic development strategy through advertising, promotional
 222 activities, and other sales and marketing techniques.

223 Section 7. Section 205.042, Florida Statutes, is amended
 224 to read:

225 205.042 Levy; municipalities.--The governing body of an
 226 incorporated municipality may levy, by appropriate resolution or
 227 ordinance, a business ~~an occupational license~~ tax for the
 228 privilege of engaging in or managing any business, profession,
 229 or occupation within its jurisdiction. However, the governing
 230 body must first give at least 14 days' public notice between the
 231 first and last reading of the resolution or ordinance by
 232 publishing the notice in a newspaper of general circulation
 233 within its jurisdiction as defined by law. The notice must
 234 contain the proposed classifications and rates applicable to the
 235 business ~~occupational license~~ tax. The business ~~occupational~~
 236 ~~license~~ tax may be levied on:

237 (1) Any person who maintains a permanent business location
 238 or branch office within the municipality, for the privilege of
 239 engaging in or managing any business within its jurisdiction.

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

240 (2) Any person who maintains a permanent business location
 241 or branch office within the municipality, for the privilege of
 242 engaging in or managing any profession or occupation within its
 243 jurisdiction.

244 (3) Any person who does not qualify under subsection (1)
 245 or subsection (2) and who transacts any business or engages in
 246 any occupation or profession in interstate commerce, if the
 247 business license tax is not prohibited by s. 8, Art. I of the
 248 United States Constitution.

249 Section 8. Section 205.043, Florida Statutes, is amended
 250 to read:

251 205.043 Conditions for levy; municipalities.--

252 (1) The following conditions are imposed on the authority
 253 of a municipal governing body to levy a business ~~an occupational~~
 254 ~~license~~ tax:

255 (a) The tax must be based upon reasonable classifications
 256 and must be uniform throughout any class.

257 (b) Unless the municipality implements s. 205.0535 or
 258 adopts a new business ~~occupational license~~ tax ordinance under
 259 s. 205.0315, a business ~~an occupational license~~ tax levied under
 260 this subsection may not exceed the rate in effect in the
 261 municipality for the year beginning October 1, 1971; however,
 262 beginning October 1, 1980, the municipal governing body may
 263 increase business ~~occupational license~~ taxes authorized by this
 264 chapter. The amount of the increase above the ~~license~~ tax rate
 265 levied on October 1, 1971, for ~~license~~ taxes levied at a flat
 266 rate may be up to 100 percent for business ~~occupational license~~

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

267 taxes that are \$100 or less; 50 percent for business
268 ~~occupational license~~ taxes that are between \$101 and \$300; and
269 25 percent for business ~~occupational license~~ taxes that are more
270 than \$300. Beginning October 1, 1982, an increase may not exceed
271 25 percent for ~~license~~ taxes levied at graduated or per unit
272 rates. Authority to increase business ~~occupational license~~ taxes
273 does not apply to receipts or licenses granted to any utility
274 franchised by the municipality for which a franchise fee is
275 paid.

276 (c) A receipts ~~license~~ is not valid for more than 1 year
277 and all receipts ~~licenses~~ expire on September 30 of each year,
278 except as otherwise provided by law.

279 (2) Any business receipt ~~license~~ may be transferred to a
280 new owner, when there is a bona fide sale of the business, upon
281 payment of a transfer fee of up to 10 percent of the annual
282 ~~license~~ tax, but not less than \$3 nor more than \$25, and
283 presentation of the original receipt ~~license~~ and evidence of the
284 sale.

285 (3) Upon written request and presentation of the original
286 receipt ~~license~~, any receipt ~~license~~ may be transferred from one
287 location to another location in the same municipality upon
288 payment of a transfer fee of up to 10 percent of the annual
289 ~~license~~ tax, but not less than \$3 nor more than \$25.

290 (4) If the governing body of the county in which the
291 municipality is located has levied a business ~~an occupational~~
292 ~~license~~ tax or subsequently levies such a tax, the collector of

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

293 | the county tax may issue the receipt ~~license~~ and collect the tax
 294 | thereon.

295 | Section 9. Section 205.045, Florida Statutes, is amended
 296 | to read:

297 | 205.045 Transfer of administrative duties.--The governing
 298 | body of a municipality that levies a business ~~an occupational~~
 299 | ~~license~~ tax may request that the county in which the
 300 | municipality is located issue the municipal receipt ~~license~~ and
 301 | collect the tax thereon. The governing body of a county that
 302 | levies a business ~~an occupational~~ ~~license~~ tax may request that
 303 | municipalities within the county issue the county receipt
 304 | ~~license~~ and collect the tax thereon. Before any local government
 305 | may issue receipts ~~occupational licenses~~ on behalf of another
 306 | local government, appropriate agreements must be entered into by
 307 | the affected local governments.

308 | Section 10. Section 205.053, Florida Statutes, is amended
 309 | to read:

310 | 205.053 Business tax receipts ~~Occupational licenses~~; dates
 311 | due and delinquent; penalties.--

312 | (1) All business tax receipts ~~licenses~~ shall be sold by
 313 | the appropriate tax collector beginning August 1 of each year,
 314 | are due and payable on or before September 30 of each year, and
 315 | expire on September 30 of the succeeding year. If September 30
 316 | falls on a weekend or holiday, the tax is due and payable on or
 317 | before the first working day following September 30. Provisions
 318 | for partial receipts ~~licenses~~ may be made in the resolution or
 319 | ordinance authorizing such receipts ~~licenses~~. Receipts ~~Licenses~~

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

320 that are not renewed when due and payable are delinquent and
 321 subject to a delinquency penalty of 10 percent for the month of
 322 October, plus an additional 5 percent penalty for each
 323 subsequent month of delinquency until paid. However, the total
 324 delinquency penalty may not exceed 25 percent of the business
 325 ~~occupational license~~ tax for the delinquent establishment.

326 (2) Any person who engages in or manages any business,
 327 occupation, or profession without first obtaining a local
 328 business tax receipt ~~occupational license~~, if required, is
 329 subject to a penalty of 25 percent of the tax ~~license~~ due, in
 330 addition to any other penalty provided by law or ordinance.

331 (3) Any person who engages in any business, occupation, or
 332 profession covered by this chapter, who does not pay the
 333 required business ~~occupational license~~ tax within 150 days after
 334 the initial notice of tax due, and who does not obtain the
 335 required receipt ~~occupational license~~ is subject to civil
 336 actions and penalties, including court costs, reasonable
 337 attorneys' fees, additional administrative costs incurred as a
 338 result of collection efforts, and a penalty of up to \$250.

339 Section 11. Section 205.0532, Florida Statutes, is amended
 340 to read:

341 205.0532 Revocation or refusal to renew; doing business
 342 with Cuba.--Any local governing authority issuing a business tax
 343 receipt ~~an occupational license~~ to any individual, business, or
 344 entity under this chapter may revoke or refuse to renew such
 345 receipt ~~license~~ if the individual, business, or entity, or

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

346 | parent company of such individual, business, or entity, is doing
347 | business with Cuba.

348 | Section 12. Section 205.0535, Florida Statutes, is amended
349 | to read:

350 | 205.0535 Reclassification and rate structure revisions.--

351 | (1) By October 1, 1995, any municipality or county may, by
352 | ordinance, reclassify businesses, professions, and occupations
353 | and may establish new rate structures, if the conditions
354 | specified in subsections (2) and (3) are met. A person who is
355 | engaged in the business of providing local exchange telephone
356 | service or a pay telephone service in a municipality or in the
357 | unincorporated area of a county and who pays the business
358 | ~~occupational license~~ tax under the category designated for
359 | telephone companies or a pay telephone service provider
360 | certified pursuant to s. 364.3375 is deemed to have but one
361 | place of business or business location in each municipality or
362 | unincorporated area of a county. Pay telephone service providers
363 | may not be assessed a business ~~an occupational license~~ tax on a
364 | per-instrument basis.

365 | (2) Before adopting a reclassification and revision
366 | ordinance, the municipality or county must establish an equity
367 | study commission and appoint its members. Each member of the
368 | study commission must be a representative of the business
369 | community within the local government's jurisdiction. Each
370 | equity study commission shall recommend to the appropriate local
371 | government a classification system and rate structure for
372 | business ~~local occupational license~~ taxes.

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

373 (3) (a) After the reclassification and rate structure
 374 revisions have been transmitted to and considered by the
 375 appropriate local governing body, it may adopt by majority vote
 376 a new business ~~occupational license~~ tax ordinance. Except that a
 377 minimum ~~license~~ tax of up to \$25 is permitted, the
 378 reclassification may ~~shall~~ not increase the ~~occupational license~~
 379 tax by more than the following: for receipts ~~licenses~~ costing
 380 \$150 or less, 200 percent; for receipts ~~licenses~~ costing more
 381 than \$150 but not more than \$500, 100 percent; for receipts
 382 ~~licenses~~ costing more than \$500 but not more than \$2,500, 75
 383 percent; for receipts ~~licenses~~ costing more than \$2,500 but not
 384 more than \$10,000, 50 percent; and for receipts ~~licenses~~ costing
 385 more than \$10,000, 10 percent; however, in no case may the tax
 386 on any receipt ~~license~~ be increased more than \$5,000.

387 (b) The total annual revenue generated by the new rate
 388 structure for the fiscal year following the fiscal year during
 389 which the rate structure is adopted may not exceed:

390 1. For municipalities, the sum of the revenue base and 10
 391 percent of that revenue base. The revenue base is the sum of the
 392 business ~~occupational license~~ tax revenue generated by receipts
 393 ~~licenses~~ issued for the most recently completed local fiscal
 394 year or the amount of revenue that would have been generated
 395 from the authorized increases under s. 205.043(1)(b), whichever
 396 is greater, plus any revenue received from the county under s.
 397 205.033(4).

398 2. For counties, the sum of the revenue base, 10 percent
 399 of that revenue base, and the amount of revenue distributed by

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

400 the county to the municipalities under s. 205.033(4) during the
401 most recently completed local fiscal year. The revenue base is
402 the business ~~occupational license~~ tax revenue generated by
403 receipts ~~licenses~~ issued for the most recently completed local
404 fiscal year or the amount of revenue that would have been
405 generated from the authorized increases under s. 205.033(1)(b),
406 whichever is greater, but may not include any revenues
407 distributed to municipalities under s. 205.033(4).

408 (c) In addition to the revenue increases authorized by
409 paragraph (b), revenue increases attributed to the increases in
410 the number of receipts ~~licenses~~ issued are authorized.

411 (4) After the conditions specified in subsections (2) and
412 (3) are met, municipalities and counties may, every other year
413 thereafter, increase by ordinance the rates of business ~~local~~
414 ~~occupational license~~ taxes by up to 5 percent. The increase,
415 however, may not be enacted by less than a majority plus one
416 vote of the governing body.

417 (5) A receipt may not ~~No license shall~~ be issued unless
418 the federal employer identification number or social security
419 number is obtained from the person to be taxed ~~licensed~~.

420 Section 13. Section 205.0536, Florida Statutes, is amended
421 to read:

422 205.0536 Distribution of county revenues.--A county that
423 establishes a new rate structure under s. 205.0535 shall retain
424 all business ~~occupational license~~ tax revenues collected from
425 businesses, professions, or occupations whose places of business
426 are located within the unincorporated portions of the county.

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

427 Any business ~~occupational license~~ tax revenues collected by a
 428 county that establishes a new rate structure under s. 205.0535
 429 from businesses, professions, or occupations whose places of
 430 business are located within a municipality, exclusive of the
 431 costs of collection, must be apportioned between the
 432 unincorporated area of the county and the incorporated
 433 municipalities located therein by a ratio derived by dividing
 434 their respective populations by the population of the county. As
 435 used in this section, the term "population" means the latest
 436 official state estimate of population certified under s.
 437 186.901. The revenues so apportioned shall be sent to the
 438 governing authority of each municipality, according to its
 439 ratio, and to the governing authority of the county, according
 440 to the ratio of the unincorporated area, within 15 days after
 441 the month of receipt.

442 Section 14. Section 205.0537, Florida Statutes, is amended
 443 to read:

444 205.0537 Vending and amusement machines.--The business
 445 premises where a coin-operated or token-operated vending machine
 446 that dispenses products, merchandise, or services or where an
 447 amusement or game machine is operated must assure that any
 448 required municipal or county business tax receipt ~~occupational~~
 449 ~~license~~ for the machine is secured. The term "vending machine"
 450 does not include coin-operated telephone sets owned by persons
 451 who are in the business of providing local exchange telephone
 452 service and who pay the business tax ~~occupational license~~ under
 453 the category designated for telephone companies in the

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

454 municipality or county or a pay telephone service provider
 455 certified pursuant to s. 364.3375. The business ~~license~~ tax for
 456 vending and amusement machines must be assessed based on the
 457 highest number of machines located on the business premises on
 458 any single day during the previous receipted ~~licensing~~ year or,
 459 in the case of new businesses, be based on an estimate for the
 460 current year. Replacement of one vending machine with another
 461 machine during a receipted ~~licensing~~ year does not affect the
 462 tax assessment for that year, unless the replacement machine
 463 belongs to a business ~~an occupational license~~ tax classification
 464 that requires a higher tax rate. For the first year in which a
 465 municipality or county assesses a business ~~an occupational~~
 466 ~~license~~ tax on vending machines, each business owning machines
 467 located in the municipality or county must notify the
 468 municipality or county, upon request, of the location of such
 469 machines. Each business owning machines must provide notice of
 470 the provisions of this section to each affected business
 471 premises where the machines are located. The business premises
 472 must secure the receipt ~~license~~ if it is not otherwise secured.

473 Section 15. Section 205.054, Florida Statutes, is amended
 474 to read:

475 205.054 Business ~~Occupational license~~ tax; partial
 476 exemption for engaging in business or occupation in enterprise
 477 zone.--

478 (1) Notwithstanding the provisions of s. 205.033(1)(a) or
 479 s. 205.043(1)(a), the governing body of a county or municipality
 480 may authorize by appropriate resolution or ordinance, adopted

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

481 pursuant to the procedure established in s. 205.032 or s.
 482 205.042, the exemption of 50 percent of the business
 483 ~~occupational license~~ tax levied for the privilege of engaging in
 484 or managing any business, profession, or occupation in the
 485 respective jurisdiction of the county or municipality when such
 486 privilege is exercised at a permanent business location or
 487 branch office located in an enterprise zone.

488 (2) Such exemption applies to each classification for
 489 which a business tax receipt ~~an occupational license~~ is required
 490 in the jurisdiction. Classifications shall be the same in an
 491 enterprise zone as elsewhere in the jurisdiction. Each county or
 492 municipal business tax receipt ~~occupational license~~ issued with
 493 the exemption authorized in this section shall be in the same
 494 general form as the other county or municipal business tax
 495 receipts ~~occupational licenses~~ and shall expire at the same time
 496 as those other receipts ~~licenses~~ expire as fixed by law. Any
 497 receipt ~~license~~ issued with the exemption authorized in this
 498 section is nontransferable. The exemption authorized in this
 499 section does not apply to any penalty authorized in s. 205.053.

500 (3) Each tax collecting authority of a county or
 501 municipality which provides the exemption authorized in this
 502 section shall issue to each person who may be entitled to the
 503 exemption a receipt ~~license~~ pursuant to the provisions contained
 504 in this section. Before a receipt ~~license~~ with such exemption is
 505 issued to an applicant, the tax collecting authority must, in
 506 each case, be provided proof that the applicant is entitled to
 507 such exemption. Such proof shall be made by means of a statement

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

508 | filed under oath with the tax collecting authority, which
509 | statement indicates that the permanent business location or
510 | branch office of the applicant is located in an enterprise zone
511 | of a jurisdiction which has authorized the exemption permitted
512 | in this section.

513 | (4) Any receipt license obtained with the exemption
514 | authorized in this subsection by the commission of fraud upon
515 | the issuing authority is ~~shall be deemed null and~~ void. Any
516 | person who has fraudulently obtained such exemption and
517 | thereafter engages, under color of the receipt license, in any
518 | business, profession, or occupation requiring the business tax
519 | receipt license is subject to prosecution for engaging in a
520 | business, profession, or occupation without having the required
521 | receipt license under the laws of the state.

522 | (5) If ~~In the event~~ an area nominated as an enterprise
523 | zone pursuant to s. 290.0055 has not yet been designated
524 | pursuant to s. 290.0065, the governing body of a county or
525 | municipality may enact the appropriate ordinance or resolution
526 | authorizing the exemption permitted in this section; however,
527 | such ordinance or resolution will not be effective until such
528 | area is designated pursuant to s. 290.0065.

529 | (6) This section expires on the date specified in s.
530 | 290.016 for the expiration of the Florida Enterprise Zone Act;
531 | and a receipt may not ~~no license shall~~ be issued with the
532 | exemption authorized in this section for any period beginning on
533 | or after that date.

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 HB 1269, Engrossed 1

2006 Legislature

534 Section 16. Section 205.063, Florida Statutes, is amended
 535 to read:

536 205.063 Exemptions; motor vehicles.--Vehicles used by any
 537 person receipted ~~licensed~~ under this chapter for the sale and
 538 delivery of tangible personal property at ~~either~~ wholesale or
 539 retail from his or her place of business on which a business tax
 540 ~~license~~ is paid may ~~shall~~ not be construed to be separate places
 541 of business, and a business tax ~~no license~~ may not be levied on
 542 such vehicles or the operators thereof as salespersons or
 543 otherwise by a county or incorporated municipality, any other
 544 law to the contrary notwithstanding.

545 Section 17. Section 205.064, Florida Statutes, is amended
 546 to read:

547 205.064 Farm, aquacultural, grove, horticultural,
 548 floricultural, tropical piscicultural, and tropical fish farm
 549 products; certain exemptions.--

550 (1) ~~A No~~ local business tax receipt is ~~not~~ ~~occupational~~
 551 ~~license shall be~~ required of any natural person for the
 552 privilege of engaging in the selling of farm, aquacultural,
 553 grove, horticultural, floricultural, tropical piscicultural, or
 554 tropical fish farm products, or products manufactured therefrom,
 555 except intoxicating liquors, wine, or beer, when such products
 556 were grown or produced by such natural person in the state.

557 (2) A wholesale farmers' produce market may ~~shall have the~~
 558 ~~right to~~ pay a tax of not more than \$200 for a receipt ~~license~~
 559 that will entitle the market's stall tenants to engage in the
 560 selling of agricultural and horticultural products therein, in

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

561 lieu of such tenants being required to obtain individual local
562 business tax receipts ~~occupational licenses~~ to so engage.

563 Section 18. Section 205.065, Florida Statutes, is amended
564 to read:

565 205.065 Exemption; nonresident persons regulated by the
566 Department of Business and Professional Regulation.--If any
567 person engaging in or managing a business, profession, or
568 occupation regulated by the Department of Business and
569 Professional Regulation has paid a business ~~an occupational~~
570 ~~license~~ tax for the current year to the county or municipality
571 in the state where the person's permanent business location or
572 branch office is maintained, no other local governing authority
573 may levy a business ~~an occupational license~~ tax, or any
574 registration or regulatory fee equivalent to the business
575 ~~occupational license~~ tax, on the person for performing work or
576 services on a temporary or transitory basis in another
577 municipality or county. ~~In no event shall any~~ Work or services
578 performed in a place other than the county or municipality where
579 the permanent business location or branch office is maintained
580 may not be construed as creating a separate business location or
581 branch office of that person for the purposes of this chapter.
582 Any properly licensed contractor asserting an exemption under
583 this section who is unlawfully required by the local governing
584 authority to pay a business ~~an occupational license~~ tax, or any
585 registration or regulatory fee equivalent to a business ~~the~~
586 ~~occupational license~~ tax, has ~~shall have~~ standing to challenge
587 the propriety of the local government's actions, and the

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

588 prevailing party in such a challenge is entitled to recover a
 589 reasonable attorney's fee.

590 Section 19. Section 205.162, Florida Statutes, is amended
 591 to read:

592 205.162 Exemption allowed certain disabled persons, the
 593 aged, and widows with minor dependents.--

594 (1) All disabled persons physically incapable of manual
 595 labor, widows with minor dependents, and persons 65 years of age
 596 or older, with not more than one employee or helper, and who use
 597 their own capital only, not in excess of \$1,000, may ~~shall be~~
 598 ~~allowed to~~ engage in any business or occupation in counties in
 599 which they live without being required to pay ~~for~~ a business tax
 600 ~~license~~. The exemption provided by this section shall be allowed
 601 only upon the certificate of the county physician, or other
 602 reputable physician, that the applicant claiming the exemption
 603 is disabled, the nature and extent of the disability being
 604 specified therein, and in case the exemption is claimed by a
 605 widow with minor dependents, or a person over 65 years of age,
 606 proof of the right to the exemption shall be made. Any person
 607 entitled to the exemption provided by this section shall, upon
 608 application and furnishing of the necessary proof as aforesaid,
 609 be issued a receipt ~~license~~ which shall have plainly stamped or
 610 written across the face thereof the fact that it is issued under
 611 this section, and the reason for the exemption shall be written
 612 thereon.

613 (2) Neither ~~In no event under this~~ nor ~~or~~ any other law
 614 exempts ~~shall~~ any person, ~~veteran or otherwise,~~ ~~be allowed any~~

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

615 ~~exemption whatsoever~~ from the payment of any amount required by
 616 law for the issuance of a license to sell intoxicating liquors
 617 or malt and vinous beverages.

618 Section 20. Section 205.171, Florida Statutes, is amended
 619 to read:

620 205.171 Exemptions allowed disabled veterans of any war or
 621 their unremarried spouses.--

622 (1) Any bona fide, permanent resident elector of the state
 623 who served as an officer or enlisted person during any of the
 624 periods specified in s. 1.01(14) in the Armed Forces of the
 625 United States, National Guard, or United States Coast Guard or
 626 Coast Guard Reserve, or any temporary member thereof, who has
 627 actually been, or may hereafter be, reassigned by the air force,
 628 army, navy, coast guard, or marines to active duty during any
 629 war, declared or undeclared, armed conflicts, crises, etc., who
 630 was honorably discharged from the service of the United States,
 631 and who at the time of his or her application for a business tax
 632 receipt is license ~~as hereinafter mentioned shall be~~ disabled
 633 from performing manual labor shall, upon sufficient
 634 identification, proof of being a permanent resident elector in
 635 the state, and production of an honorable discharge from the
 636 service of the United States:

637 (a) Be granted a receipt license ~~license~~ to engage in any business
 638 or occupation in the state which may be carried on mainly
 639 through the personal efforts of the receiptholder licensee ~~licensee~~ as a
 640 means of livelihood and for which the state license or ~~county~~
 641 or municipal receipt license ~~license~~ does not exceed the sum of \$50 for

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

642 each without payment of any business license tax otherwise
 643 provided for by law; or

644 (b) Be entitled to an exemption to the extent of \$50 on
 645 any receipt license to engage in any business or occupation in
 646 the state which may be carried on mainly through the personal
 647 efforts of the receiptholder licensee as a means of livelihood
 648 when the state license or, county, or municipal receipt license
 649 for such business or occupation is ~~shall be~~ more than \$50. The
 650 exemption ~~heretofore referred to~~ shall extend to and include the
 651 right of the receiptholder licensee to operate an automobile-
 652 for-hire of not exceeding five-passenger capacity, including the
 653 driver, when ~~it shall be made to appear that~~ such automobile is
 654 ~~bona fide~~ owned or contracted to be purchased by the
 655 receiptholder licensee and is being operated by him or her as a
 656 means of livelihood and that the proper business license tax for
 657 the operation of such motor vehicle for private use has been
 658 applied for and attached to the ~~said~~ motor vehicle and the
 659 proper fees ~~therefor~~ paid by the receiptholder licensee.

660 (2) When ~~any~~ such person applies ~~shall apply~~ for a receipt
 661 license to conduct any business or occupation for which ~~either~~
 662 the county or municipal business license tax exceeds ~~as fixed by~~
 663 ~~law shall exceed the sum of~~ \$50, the remainder of such license
 664 tax in excess of \$50 shall be paid in cash.

665 (3) Each ~~and every~~ tax collecting authority of this state
 666 and of each county ~~thereof~~ and each municipality ~~therein~~ shall
 667 issue to such persons as may be entitled hereunder a receipt
 668 license pursuant to the foregoing provision and subject to the

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

669 conditions thereof. Such receipt license when issued shall be
 670 marked across the face ~~thereof~~ "Veterans Exempt Receipt
 671 ~~License~~--"Not Transferable." Before issuing the receipt ~~same~~,
 672 proof shall be duly made ~~in each case~~ that the applicant is
 673 entitled under ~~the conditions of~~ this law to receive the
 674 exemption ~~herein provided for~~. The proof may be made by
 675 establishing to the satisfaction of such tax collecting
 676 authority by means of certificate of honorable discharge or
 677 certified copy thereof that the applicant is a veteran within
 678 the purview of this section and by exhibiting:

- 679 (a) A certificate of government-rated disability to an
 680 extent of 10 percent or more;
- 681 (b) The affidavit or testimony of a reputable physician
 682 who personally knows the applicant and who makes oath that the
 683 applicant is disabled from performing manual labor as a means of
 684 livelihood;
- 685 (c) The certificate of the veteran's service officer of
 686 the county in which applicant lives, duly executed under the
 687 hand and seal of the chief officer and secretary thereof,
 688 attesting the fact that the applicant is disabled and entitled
 689 to receive a receipt license within the meaning and intent of
 690 this section;
- 691 (d) A pension certificate issued to him or her by the
 692 United States by reason of such disability; or
- 693 (e) Such other reasonable proof as may be required by the
 694 tax collecting authority to establish the fact that such
 695 applicant is ~~so~~ disabled.

ENROLLED

HB 1269, Engrossed 1

2006 Legislature

696
697 All receipts ~~licenses~~ issued under this section shall be in the
698 same general form as other state, county, and municipal licenses
699 and shall expire at the same time as such other licenses are
700 fixed by law to expire.

701 (4) Receipts ~~All licenses~~ obtained under the provisions of
702 ~~this section~~ by the commission of fraud upon any issuing
703 authority are ~~shall be deemed null and~~ void. Any person who has
704 fraudulently obtained a receipt ~~any such license~~, or who has
705 fraudulently received any transfer of a receipt ~~license~~ issued
706 to another, and has thereafter engaged in any business or
707 occupation requiring a receipt ~~license~~ under color thereof is
708 ~~shall be~~ subject to prosecution ~~as~~ for engaging in a business or
709 occupation without having the required receipt ~~license~~ under the
710 laws of the state. Such receipt ~~may license~~ ~~shall~~ not be issued
711 in any county other than the county where the ~~wherein said~~
712 veteran is a ~~bona fide~~ resident citizen elector, unless such
713 veteran produces ~~applying therefor shall produce to the tax~~
714 ~~collecting authority in such county~~ a certificate of the tax
715 collector of his or her home county to the effect that no
716 exemption from taxation ~~license~~ has been granted to such veteran
717 in his or her home county under ~~the authority of~~ this section.

718 (5) Neither ~~In no event, under this nor~~ or any other law
719 ~~exempts, shall any person, veteran or otherwise, be allowed any~~
720 ~~exemption whatsoever~~ from the payment of any amount required by
721 law for the issuance of a license to sell intoxicating liquors
722 or malt and vinous beverages.

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

723 (6) The unremarried spouse of a ~~the~~ deceased disabled
 724 veteran of any war in which the United States Armed Forces
 725 participated is ~~will be~~ entitled to the same exemptions as the
 726 disabled veteran.

727 Section 21. Section 205.191, Florida Statutes, is amended
 728 to read:

729 205.191 Religious tenets; exemption.--~~Nothing in~~ This
 730 chapter does not shall be construed to require a business tax
 731 receipt license for practicing the religious tenets of any
 732 church.

733 Section 22. Section 205.192, Florida Statutes, is amended
 734 to read:

735 205.192 Charitable, etc., organizations; occasional sales,
 736 fundraising; exemption.--A business tax receipt is not ~~No~~
 737 ~~occupational license shall be~~ required of any charitable,
 738 religious, fraternal, youth, civic, service, or other similar
 739 ~~such~~ organization that ~~when the organization~~ makes occasional
 740 sales or engages in fundraising projects that ~~when the projects~~
 741 are performed exclusively by the members, thereof and ~~when~~ the
 742 proceeds derived from the activities are used exclusively in the
 743 charitable, religious, fraternal, youth, civic, and service
 744 activities of the organization.

745 Section 23. Section 205.193, Florida Statutes, is amended
 746 to read:

747 205.193 Mobile home setup operations; local business tax
 748 receipt license prohibited; exception.--A ~~No~~ county,
 749 municipality, or other unit of local government may not require

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

750 a ~~duly~~ licensed mobile home dealer or a ~~duly~~ licensed mobile
 751 home manufacturer, or an employee of a ~~such~~ dealer or
 752 manufacturer, who performs setup operations as defined in s.
 753 320.822 to be a business tax receiptholder ~~licensed~~ to engage in
 754 such operations. However, such dealer or manufacturer must ~~shall~~
 755 ~~be required to~~ obtain a local receipt ~~occupational license~~ for
 756 his or her permanent business location or branch office, which
 757 receipt license shall not require for its issuance any
 758 conditions other than those required by chapter 320.

759 Section 24. Section 205.194, Florida Statutes, is amended
 760 to read:

761 205.194 Prohibition of local business tax receipt
 762 ~~occupational licensure~~ without exhibition of state license or
 763 registration.--

764 (1) Any person applying for or renewing a local business
 765 tax receipt ~~occupational license~~ for the ~~licensing~~ period
 766 beginning October 1, 1985, to practice any profession regulated
 767 by the Department of Business and Professional Regulation, or
 768 any board or commission thereof, must exhibit an active state
 769 certificate, registration, or license, or proof of copy of the
 770 same, before such local receipt ~~occupational license~~ may be
 771 issued. Thereafter, only persons applying for the first time for
 772 a receipt ~~local occupational license~~ must exhibit such
 773 certification, registration, or license.

774 (2) The Department of Business and Professional Regulation
 775 shall, by August 1 of each year, supply to the local official
 776 who issues local business tax receipts ~~occupational licenses~~ a

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

777 current list of professions it regulates and information
 778 regarding those persons for whom receipts ~~local occupational~~
 779 ~~licenses~~ should not be renewed due to the suspension,
 780 revocation, or inactivation of such person's state license,
 781 certificate, or registration. The official who issues local
 782 business tax receipts ~~occupational licenses~~ shall not renew such
 783 license unless such person can exhibit an active state
 784 certificate, registration, or license.

785 (3) This section shall not apply to s. 489.113, s.
 786 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s.
 787 489.521, or s. 489.537.

788 Section 25. Section 205.196, Florida Statutes, is amended
 789 to read:

790 205.196 Pharmacies and pharmacists.--A ~~No~~ state, county,
 791 or municipal licensing agency may not ~~shall~~ issue a business tax
 792 receipt ~~an occupational license~~ to operate a pharmacy unless the
 793 applicant produces ~~shall first exhibit~~ a current permit issued
 794 by the Board of Pharmacy; however, no such receipt is
 795 ~~occupational license~~ shall be required in order to practice the
 796 profession of pharmacy.

797 Section 26. Section 205.1965, Florida Statutes, is amended
 798 to read:

799 205.1965 Assisted living facilities.--A county or
 800 municipality may not issue a business tax receipt ~~an~~
 801 ~~occupational license~~ for the operation of an assisted living
 802 facility pursuant to part III of chapter 400 without first
 803 ascertaining that the applicant has been licensed by the Agency

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

804 for Health Care Administration to operate such facility at the
 805 specified location or locations. The Agency for Health Care
 806 Administration shall furnish to local agencies responsible for
 807 issuing business tax receipts ~~occupational licenses~~ sufficient
 808 instructions for making the ~~above~~ required determinations.

809 Section 27. Section 205.1967, Florida Statutes, is amended
 810 to read:

811 205.1967 Prerequisite for issuance of pest control
 812 business tax receipt ~~occupational license~~.--A municipality or
 813 county may not issue a business tax receipt ~~an occupational~~
 814 ~~license~~ to any pest control business regulated ~~coming~~ under
 815 chapter 482, unless a current license has been procured from the
 816 Department of Agriculture and Consumer Services for each of its
 817 business locations in that municipality or county. Upon
 818 presentation of the requisite licenses from the department and
 819 the required fee, a business tax receipt ~~an occupational license~~
 820 shall be issued by the municipality or county in which
 821 application is made.

822 Section 28. Section 205.1969, Florida Statutes, is amended
 823 to read:

824 205.1969 Health studios; consumer protection.--~~A~~ ~~No~~ county
 825 or municipality may not ~~shall~~ issue or renew a business tax
 826 receipt ~~an occupational license~~ for the operation of a health
 827 studio pursuant to ss. 501.012-501.019 or ballroom dance studio
 828 pursuant to s. 501.143, unless such business exhibits a current
 829 license, registration, or letter of exemption from the
 830 Department of Agriculture and Consumer Services.

ENROLLED
 HB 1269, Engrossed 1

2006 Legislature

831 Section 29. Section 205.1971, Florida Statutes, is amended
 832 to read:

833 205.1971 Sellers of travel; consumer protection.--~~A~~ ~~No~~
 834 county or municipality may not ~~shall~~ issue or renew a business
 835 tax receipt ~~an occupational license~~ to engage in business as a
 836 seller of travel pursuant to part XI of chapter 559 unless such
 837 business exhibits a current registration or letter of exemption
 838 from the Department of Agriculture and Consumer Services.

839 Section 30. Section 205.1973, Florida Statutes, is amended
 840 to read:

841 205.1973 Telemarketing businesses; consumer protection.--A
 842 county or municipality may not issue or renew a business tax
 843 receipt ~~an occupational license~~ for the operation of a
 844 telemarketing business under ss. 501.604 and 501.608, unless
 845 such business exhibits a current license or registration from
 846 the Department of Agriculture and Consumer Services or a current
 847 affidavit of exemption.

848 Section 31. This act shall take effect January 1, 2007.