Florida Senate - 2007

By Senator Rich

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34-1746-07
 1
                        A bill to be entitled
 2
           An act relating to local business taxes;
           amending ss. 205.043 and 205.053, F.S.;
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           revising the expiration date for local business
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           tax receipts; providing an effective date.
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   Be It Enacted by the Legislature of the State of Florida:
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           Section 1. Paragraph (c) of subsection (1) of section
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    205.043, Florida Statutes, is amended to read:
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           205.043 Conditions for levy; municipalities.--
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           (1) The following conditions are imposed on the
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    authority of a municipal governing body to levy a business
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    tax:
           (c) A receipt is not valid for more than 1 year and
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    all receipts expire on October 31 September 30 of each year,
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    except as otherwise provided by law.
           Section 2. Subsection (1) of section 205.053, Florida
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    Statutes, is amended to read:
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           205.053 Business tax receipts; dates due and
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   delinquent; penalties. --
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           (1) All business tax receipts shall be sold by the
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    appropriate tax collector beginning August 1 of each year, are
    due and payable on or before October 31 September 30 of each
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   year, and expire on October 31 September 30 of the succeeding
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   year. If October 31 September 30 falls on a weekend or
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   holiday, the tax is due and payable on or before the first
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   working day following the weekend or holiday September 30.
   Provisions for partial receipts may be made in the resolution
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    or ordinance authorizing such receipts. Receipts that are not
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   renewed when due and payable are delinquent and subject to a
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delinquency penalty of 10 percent for the month of November October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment. Section 3. This act shall take effect July 1, 2007. SENATE SUMMARY Changes the expiration date for local business tax receipts from September 30 to October 31.

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