CS for SB 1178

First Engrossed

A bill to be entitled 1 2 An act relating to local business taxes; 3 amending s. 205.053, F.S.; revising the date 4 for beginning the annual sale of local business 5 tax receipts; amending s. 205.0535, F.S.; б updating provisions authorizing 7 reclassification and new rate structure 8 revisions to local business taxes by ordinance; 9 deleting counties from such authorization provisions; authorizing decreasing local 10 business tax rates; providing construction with 11 respect to decreasing or repealing such taxes; 12 13 providing an effective date. 14 Be It Enacted by the Legislature of the State of Florida: 15 16 Section 1. Subsection (1) of section 205.053, Florida 17 18 Statutes, is amended to read: 205.053 Business tax receipts; dates due and 19 20 delinquent; penalties. --(1) All business tax receipts shall be sold by the 21 22 appropriate tax collector beginning July August 1 of each 23 year, are due and payable on or before September 30 of each 24 year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and 25 payable on or before the first working day following September 26 30. Provisions for partial receipts may be made in the 27 28 resolution or ordinance authorizing such receipts. Receipts 29 that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month 30 31 of October, plus an additional 5 percent penalty for each

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subsequent month of delinquency until paid. However, the total 1 2 delinquency penalty may not exceed 25 percent of the business tax for the delinguent establishment. 3 Section 2. Subsections (1) and (4) of section 4 205.0535, Florida Statutes, are amended to read: 5 205.0535 Reclassification and rate structure б 7 revisions.--8 (1) By October 1, 2008 1995, any municipality that has 9 adopted by ordinance a local business tax after October 1, 1995, or county may, by ordinance, reclassify businesses, 10 professions, and occupations and may establish new rate 11 structures, if the conditions specified in subsections (2) and 12 13 (3) are met. A person who is engaged in the business of 14 providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a 15 county and who pays the business tax under the category 16 designated for telephone companies or a pay telephone service 17 18 provider certified pursuant to s. 364.3375 is deemed to have 19 but one place of business or business location in each municipality or unincorporated area of a county. Pay telephone 20 service providers may not be assessed a business tax on a 21 22 per-instrument basis. 23 (4) After the conditions specified in subsections (2) 24 and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates 25 of business taxes by up to 5 percent. An The increase, 26 however, may not be enacted by less than a majority plus one 27 28 vote of the governing body. Nothing in this chapter shall be 29 construed to prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter. 30 31 Section 3. This act shall take effect July 1, 2007.

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