

By Senator Truenow

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A bill to be entitled
An act relating to local business taxes; repealing
chapter 205, F.S., relating to local business taxes;
creating s. 218.150, F.S.; authorizing certain
municipalities to continue to impose a business tax;
authorizing such municipalities to revise the
definition of the term "merchant" in a specified
manner; prohibiting such municipalities from revising
a specified tax rate; providing a directive to the
Division of Law Revision; amending ss. 125.01047,
166.04465, 202.24, 213.0535, 213.055, 213.756, 330.41,
337.401, 376.84, 379.3761, 482.071, 482.242, 489.127,
489.128, 489.131, 489.532, 489.537, 500.12, 500.511,
501.015, 501.016, 501.160, 507.13, 539.001, 559.904,
559.928, 559.9281, 559.935, 559.939, 559.955, and
616.12, F.S.; conforming provisions and cross-
references to changes made by the act; providing an
effective date.

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

Section 1. Chapter 205, Florida Statutes, consisting of ss.
205.013, 205.022, 205.023, 205.0315, 205.032, 205.033, 205.042,
205.043, 205.044, 205.045, 205.053, 205.0532, 205.0535,
205.0536, 205.0537, 205.054, 205.055, 205.063, 205.064, 205.065,
205.066, 205.067, 205.162, 205.191, 205.192, 205.193, 205.194,
205.196, 205.1965, 205.1967, 205.1969, 205.1971, 205.1973, and
205.1975, Florida Statutes, is repealed.

Section 2. Section 218.150, Florida Statutes, is created to

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30 read:

31 218.150 Municipal business tax measured by gross receipts
32 may continue.—Notwithstanding the repeal of chapter 205, F.S.,
33 by this act, a municipality that imposes a business tax on
34 merchants which is measured by gross receipts from the sale of
35 merchandise or services, or both, may continue to impose such
36 tax and may, by ordinance, revise the definition of the term
37 “merchant.” However, the municipality may not revise the rate of
38 the tax measured by gross sales.

39 Section 3. The Division of Law Revision is directed to
40 replace the phrase “this act” wherever it occurs in s. 218.150,
41 Florida Statutes, with the assigned chapter number of this act.

42 Section 4. Subsection (2), paragraph (b) of subsection (3),
43 and paragraph (b) of subsection (4) of section 125.01047,
44 Florida Statutes, are amended to read:

45 125.01047 Rules and ordinances relating to towing
46 services.—

47 (2) The prohibition set forth in subsection (1) does not
48 affect a county's authority to÷

49 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
50 ~~205.033, or s. 205.0535.~~

51 ~~(b)~~ impose and collect a reasonable administrative fee or
52 charge on the registered owner or other legally authorized
53 person in control of a vehicle or vessel, not to exceed 25
54 percent of the maximum towing rate, to cover the cost of
55 enforcement, including parking enforcement, by the county when
56 the vehicle or vessel is towed from public property. An
57 authorized wrecker operator or towing business may impose and
58 collect the administrative fee or charge on behalf of the county

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and shall remit such fee or charge to the county only after it is collected.

(3)

(b) A charter county may impose and collect an administrative fee or charge as provided in subsection (2) ~~paragraph (2)(b)~~ but may not impose such fee or charge on a towing business or an authorized wrecker operator. If the charter county imposes such administrative fee or charge, the charter county may authorize a towing business or authorized wrecker operator to impose and collect such fee or charge on behalf of the county, and the towing business or authorized wrecker operator shall remit such fee or charge to the charter county only after it is collected.

(4)

(b) A charter county may impose and collect an administrative fee or charge as provided in subsection (2) ~~paragraph (2)(b)~~; however, it may not impose that fee or charge upon a towing business or an authorized wrecker operator. If such charter county imposes such administrative fee or charge, such fee or charge must be imposed on the registered owner or other legally authorized person in control of a vehicle or vessel. The fee or charge may not exceed 25 percent of the maximum towing rate to cover the cost of enforcement, including parking enforcement, by the charter county when the vehicle or vessel is towed from public property. The charter county may authorize an authorized wrecker operator or towing business to impose and collect the administrative fee or charge on behalf of the charter county, and the authorized wrecker operator or towing business shall remit such fee or charge to the charter

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88 county only after it is collected.

89 Section 5. Subsection (2) of section 166.04465, Florida
90 Statutes, is amended to read:

91 166.04465 Rules and ordinances relating to towing
92 services.—

93 (2) The prohibition set forth in subsection (1) does not
94 affect a municipality's authority to÷

95 ~~(a) Levy a reasonable business tax under s. 205.0315, s.~~
96 ~~205.043, or s. 205.0535.~~

97 ~~(b)~~ impose and collect a reasonable administrative fee or
98 charge on the registered owner or other legally authorized
99 person in control of a vehicle or vessel, not to exceed 25
100 percent of the maximum towing rate, to cover the cost of
101 enforcement, including parking enforcement, by the municipality
102 when the vehicle or vessel is towed from public property. An
103 authorized wrecker operator or towing business may impose and
104 collect the administrative fee or charge on behalf of the
105 municipality and shall remit such fee or charge to the
106 municipality only after it is collected.

107 Section 6. Paragraph (c) of subsection (2) of section
108 202.24, Florida Statutes, is amended to read:

109 202.24 Limitations on local taxes and fees imposed on
110 dealers of communications services.—

111 (2)

112 (c) This subsection does not apply to:

113 1. Local communications services taxes levied under this
114 chapter.

115 2. Ad valorem taxes levied pursuant to chapter 200.

116 ~~3. Business taxes levied under chapter 205.~~

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117 ~~3.4.~~ "911" service charges levied under chapter 365.

118 ~~4.5.~~ Amounts charged for the rental or other use of
119 property owned by a public body which is not in the public
120 rights-of-way to a dealer of communications services for any
121 purpose, including, but not limited to, the placement or
122 attachment of equipment used in the provision of communications
123 services.

124 ~~5.6.~~ Permit fees of general applicability which are not
125 related to placing or maintaining facilities in or on public
126 roads or rights-of-way.

127 ~~6.7.~~ Permit fees related to placing or maintaining
128 facilities in or on public roads or rights-of-way pursuant to s.
129 337.401.

130 ~~7.8.~~ Any in-kind requirements, institutional networks, or
131 contributions for, or in support of, the use or construction of
132 public, educational, or governmental access facilities allowed
133 under federal law and imposed on providers of video service
134 pursuant to any existing ordinance or an existing franchise
135 agreement granted by each municipality or county, under which
136 ordinance or franchise agreement service is provided before July
137 1, 2007, or as permitted under chapter 610. This subparagraph
138 does not prohibit providers of video service from recovering the
139 expenses as allowed under federal law.

140 ~~8.9.~~ Special assessments and impact fees.

141 ~~9.10.~~ Pole attachment fees that are charged by a local
142 government for attachments to utility poles owned by the local
143 government.

144 ~~10.11.~~ Utility service fees or other similar user fees for
145 utility services.

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146 ~~11.12.~~ Any other generally applicable tax, fee, charge, or
147 imposition authorized by general law on July 1, 2000, which is
148 not specifically prohibited by this subsection or included as a
149 replaced revenue source in s. 202.20.

150 Section 7. Paragraph (a) of subsection (4) of section
151 213.0535, Florida Statutes, is amended to read:

152 213.0535 Registration Information Sharing and Exchange
153 Program.—

154 (4) There are two levels of participation:

155 (a) Each unit of state or local government responsible for
156 administering one or more of the provisions specified in
157 subparagraphs 1.-7. ~~1.-8.~~ is a level-one participant. Level-one
158 participants shall exchange, monthly or quarterly, as determined
159 jointly by each participant and the department, the data
160 enumerated in subsection (2) for each new registrant, new filer,
161 or initial reporter, permittee, or licensee, with respect to the
162 following taxes, licenses, or permits:

163 1. The sales and use tax imposed under chapter 212.

164 2. The tourist development tax imposed under s. 125.0104.

165 3. The tourist impact tax imposed under s. 125.0108.

166 ~~4. Local business taxes imposed under chapter 205.~~

167 4.5. Convention development taxes imposed under s.
168 212.0305.

169 ~~5.6.~~ Public lodging and food service establishment licenses
170 issued pursuant to chapter 509.

171 ~~6.7.~~ Beverage law licenses issued pursuant to chapter 561.

172 ~~7.8.~~ A municipal resort tax as authorized under chapter 67-
173 930, Laws of Florida.

174 Section 8. Paragraph (b) of subsection (3) of section

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213.055, Florida Statutes, is amended to read:

213.055 Declared emergency; waiver or suspension of specified revenue laws and other requirements.—

(3)

(b)1. Notwithstanding any other law, an out-of-state business that is conducting operations within this state during a disaster-response period solely for purposes of performing emergency-related work or pursuant to a mutual aid agreement is not considered to have established a level of presence that would require that business to register, file, and remit state or local taxes or fees or require that business to be subject to any registration, licensing, or filing requirements in this state. For purposes of any state or local tax on or measured, in whole or in part, by net or gross income or receipts, the activity of the out-of-state business conducted in this state during the disaster-response period must be disregarded with respect to any filing requirements for such tax, including the filing required for a consolidated group of which the out-of-state business may be a part. This includes the following:

a. Reemployment assistance taxes.

b. State or local professional or occupational licensing requirements or related fees.

~~e. Local business taxes.~~

~~c.d.~~ c. Taxes on the operation of commercial motor vehicles.

~~d.e.~~ d. Corporate income tax.

~~e.f.~~ e. Tangible personal property tax and use tax on equipment that is brought into the state by the out-of-state business, used by the out-of-state business only to perform emergency-related work during the disaster-response period, and

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removed from the state by the out-of-state business after the disaster-response period.

2. Notwithstanding any other law, an out-of-state employee whose only employment in this state is for the performance of emergency-related work or pursuant to a mutual aid agreement during a disaster-response period is not required to comply with state or local occupational licensing requirements or related fees.

Section 9. Paragraph (b) of subsection (2) of section 213.756, Florida Statutes, is amended to read:

213.756 Funds collected are state tax funds.—

(2)

(b) This subsection applies to those taxes enumerated in s. 72.011, excluding chapter 202 and that portion of chapter 203 collected thereunder, ~~and also applies to taxes imposed under chapter 205.~~

Section 10. Paragraph (c) of subsection (3) of section 330.41, Florida Statutes, is amended to read:

330.41 Unmanned Aircraft Systems Act.—

(3) REGULATION.—

(c) Except as otherwise expressly provided, a political subdivision may not withhold issuance of a business tax receipt, development permit, or other use approval to a drone delivery service or enact or enforce an ordinance or resolution that prohibits a drone delivery service's operation based on the location of its drone port, notwithstanding part II of chapter 163 ~~and chapter 205.~~ A political subdivision may enforce minimum setback and landscaping regulations that are generally applicable to permitted uses in the drone port site's zoning

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district. This paragraph may not be construed to authorize a political subdivision to require additional landscaping as a condition of approval of a drone port.

Section 11. Paragraph (f) of subsection (3) of section 337.401, Florida Statutes, is amended to read:

337.401 Use of right-of-way for utilities subject to regulation; permit; fees.—

(3)

(f) Except as expressly allowed or authorized by general law and except for the rights-of-way permit fees subject to paragraph (c), a municipality or county may not levy on a provider of communications services a tax, fee, or other charge or imposition for operating as a provider of communications services within the jurisdiction of the municipality or county which is in any way related to using its roads or rights-of-way. A municipality or county may not require or solicit in-kind compensation, except as otherwise provided in s. 202.24(2)(c)7. ~~s. 202.24(2)(c)8.~~, provided that the in-kind compensation is not a franchise fee under federal law. Nothing in this paragraph impairs the authority of a municipality or county to request public, educational, or governmental access channels pursuant to s. 610.109. Nothing in this paragraph shall impair any ordinance or agreement in effect on May 22, 1998, or any voluntary agreement entered into subsequent to that date, which provides for or allows in-kind compensation by a telecommunications company.

Section 12. Paragraph (d) of subsection (1) of section 376.84, Florida Statutes, is amended to read:

376.84 Brownfield redevelopment economic incentives.—It is

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the intent of the Legislature that brownfield redevelopment activities be viewed as opportunities to significantly improve the utilization, general condition, and appearance of these sites. Different standards than those in place for new development, as allowed under current state and local laws, should be used to the fullest extent to encourage the redevelopment of a brownfield. State and local governments are encouraged to offer redevelopment incentives for this purpose, as an ongoing public investment in infrastructure and services, to help eliminate the public health and environmental hazards, and to promote the creation of jobs in these areas. Such incentives may include financial, regulatory, and technical assistance to persons and businesses involved in the redevelopment of the brownfield pursuant to this act.

(1) Financial incentives and local incentives for redevelopment may include, but not be limited to:

~~(d) Waiver, reduction, or limitation by line of business with respect to business taxes pursuant to chapter 205.~~

Section 13. Subsection (4) of section 379.3761, Florida Statutes, is amended to read:

379.3761 Exhibition or sale of wildlife; fees; classifications.—

~~(4) The provisions of this section relative to licensing for exhibition do not apply to any municipal, county, state, or other publicly owned wildlife exhibit or any traveling zoo, circus, or exhibit licensed under chapter 205.~~

Section 14. Subsection (5) of section 482.071, Florida Statutes, is amended to read:

482.071 Licenses.—

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~~(5) A license under this section is a prerequisite for the issuance of a local occupational license to engage in pest control, as provided in s. 205.1967.~~

Section 15. Paragraph (a) of subsection (1) of section 482.242, Florida Statutes, is amended to read:

482.242 Preemption.—

(1) This chapter is intended as comprehensive and exclusive regulation of pest control in this state. The provisions of this chapter preempt to the state all regulation of the activities and operations of pest control services, including the pesticides used pursuant to labeling and registration approved under part I of chapter 487. No local government or political subdivision of the state may enact or enforce an ordinance that regulates pest control, except that the preemption in this section does not prohibit a local government or political subdivision from enacting an ordinance regarding any of the following:

~~(a) Local business taxes adopted pursuant to chapter 205.~~

Section 16. Subsection (1) of section 489.127, Florida Statutes, is amended to read:

489.127 Prohibitions; penalties.—

(1) No person shall:

(a) Falsely hold himself or herself or a business organization out as a licensee, certificateholder, or registrant;

(b) Falsely impersonate a certificateholder or registrant;

(c) Present as his or her own the certificate or registration of another;

(d) Knowingly give false or forged evidence to the board or

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a member thereof;

(e) Use or attempt to use a certificate or registration that has been suspended or revoked;

(f) Engage in the business or act in the capacity of a contractor or advertise himself or herself or a business organization as available to engage in the business or act in the capacity of a contractor without being duly registered or certified;

(g) Operate a business organization engaged in contracting after 60 days following the termination of its only qualifying agent without designating another primary qualifying agent, except as provided in ss. 489.119 and 489.1195;

(h) Commence or perform work for which a building permit is required pursuant to part IV of chapter 553 without such building permit being in effect; or

(i) Willfully or deliberately disregard or violate any municipal or county ordinance relating to uncertified or unregistered contractors.

For purposes of this subsection, a person or business organization operating on an inactive or suspended certificate or registration is not duly certified or registered and is considered unlicensed. ~~A business tax receipt issued under the authority of chapter 205 is not a license for purposes of this part.~~

Section 17. Paragraph (b) of subsection (1) of section 489.128, Florida Statutes, is amended to read:

489.128 Contracts entered into by unlicensed contractors unenforceable.—

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(1) As a matter of public policy, contracts entered into on or after October 1, 1990, by an unlicensed contractor shall be unenforceable in law or in equity by the unlicensed contractor.

~~(b) For purposes of this section, an individual or business organization may not be considered unlicensed for failing to have a business tax receipt issued under the authority of chapter 205.~~

Section 18. Paragraph (c) of subsection (3) of section 489.131, Florida Statutes, is amended to read:

489.131 Applicability.—

(3) Nothing in this part limits the power of a municipality or county:

~~(c) To collect business taxes, subject to s. 205.065, and inspection fees for engaging in contracting or examination fees from persons who are registered with the board pursuant to local examination requirements and issue business tax receipts. However, nothing in this part shall be construed to require general contractors, building contractors, or residential contractors to obtain additional business tax receipts for specialty work when such specialty work is performed by employees of such contractors on projects for which they have substantially full responsibility and such contractors do not hold themselves out to the public as being specialty contractors.~~

Section 19. Paragraph (b) of subsection (1) of section 489.532, Florida Statutes, is amended to read:

489.532 Contracts entered into by unlicensed contractors unenforceable.—

(1) As a matter of public policy, contracts entered into on

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or after October 1, 1990, by an unlicensed contractor shall be unenforceable in law or in equity by the unlicensed contractor.

~~(b) For purposes of this section, an individual or business organization shall not be considered unlicensed for failing to have a business tax receipt issued under the authority of chapter 205.~~

Section 20. Subsection (8) of section 489.537, Florida Statutes, is amended to read:

489.537 Application of this part.—

~~(8) Persons licensed under this part are subject to ss. 205.0535(1) and 205.065, as applicable.~~

Section 21. Subsection (8) of section 500.12, Florida Statutes, is amended to read:

500.12 Food permits; building permits.—

~~(8) A person who applies for or renews a local business tax certificate to engage in business as a food establishment must exhibit a current food permit or an active letter of exemption from the department before the local business tax certificate may be issued or renewed.~~

Section 22. Subsection (3) of section 500.511, Florida Statutes, is amended to read:

500.511 Fees; enforcement; preemption.—

(3) PREEMPTION OF AUTHORITY TO REGULATE.—Regulation of bottled water plants, water vending machines, water vending machine operators, and packaged ice plants is preempted by the state. No county or municipality may adopt or enforce any ordinance that regulates the licensure or operation of bottled water plants, water vending machines, or packaged ice plants, unless it is determined that unique conditions exist within the

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county which require the county to regulate such entities in order to protect the public health. ~~This subsection does not prohibit a county or municipality from requiring a business tax pursuant to chapter 205.~~

Section 23. Subsection (7) of section 501.015, Florida Statutes, is amended to read:

501.015 Health studios; registration requirements and fees.—Each health studio shall:

~~(7) A person applying for or renewing a local business tax receipt to engage in business as a health studio must exhibit an active registration certificate from the Department of Agriculture and Consumer Services before the local business tax receipt may be issued or reissued.~~

Section 24. Subsection (1) of section 501.016, Florida Statutes, is amended to read:

501.016 Health studios; security requirements.—Each health studio that sells contracts for health studio services shall meet the following requirements:

(1) Each health studio shall maintain for each separate business location a bond issued by a surety company admitted to do business in this state. The principal sum of the bond must be \$25,000, ~~and the bond, when required, must be obtained before a business tax receipt may be issued under chapter 205. Upon issuance of a business tax receipt, the licensing authority shall immediately notify the department of such issuance in a manner established by the department by rule.~~ The bond must be in favor of the department for the benefit of a person injured as a result of a violation of ss. 501.012-501.019. Liability for injuries as a result of a violation of ss. 501.012-501.019 may

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be determined in an administrative proceeding of the department or through a civil action. However, claims against the bond or certificate of deposit may only be paid by order of the department in an administrative proceeding in amounts up to the determined liability for the injuries. The aggregate liability of the surety to all persons for all breaches of the conditions of the bonds provided by this section may not exceed the amount of the bond. The original surety bond required by this section shall be filed with the department on a form adopted by department rule.

Section 25. Subsection (8) of section 501.160, Florida Statutes, is amended to read:

501.160 Rental or sale of essential commodities during a declared state of emergency; prohibition against unconscionable prices.—

~~(8) Upon a declaration of a state of emergency by the Governor, in order to protect the health, safety, and welfare of residents, any person who offers goods and services for sale to the public during the duration of the emergency and who does not possess a business tax receipt under s. 205.032 or s. 205.042 commits a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. During a declared emergency, this subsection does not apply to religious, charitable, fraternal, civic, educational, or social organizations. During a declared emergency and when there is an allegation of price gouging against the person, failure to possess a license constitutes reasonable cause to detain the person, provided that the detention shall only be made in a reasonable manner and only for a reasonable period of time~~

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465 ~~sufficient for an inquiry into the circumstances surrounding the~~
466 ~~failure to possess a license.~~

467 Section 26. Paragraphs (a) and (c) of subsection (1) of
468 section 507.13, Florida Statutes, are amended to read:

469 507.13 Local regulation.—

470 (1)(a) Except as provided in paragraph (b) ~~paragraphs (b)~~
471 ~~and (c)~~, this chapter preempts a local ordinance or regulation
472 of a county or municipality which regulates transactions
473 relating to movers of household goods or moving brokers.

474 ~~(c) This section does not preempt a local government's~~
475 ~~authority to levy a local business tax pursuant to chapter 205.~~

476 Section 27. Paragraph (f) of subsection (3) of section
477 539.001, Florida Statutes, is amended to read:

478 539.001 The Florida Pawnbroking Act.—

479 (3) LICENSE REQUIRED.—

480 ~~(f) Any person applying for or renewing a local~~
481 ~~occupational license to engage in business as a pawnbroker must~~
482 ~~exhibit a current license from the agency before the local~~
483 ~~business tax receipt may be issued or reissued.~~

484 Section 28. Subsection (7) of section 559.904, Florida
485 Statutes, is amended to read:

486 559.904 Motor vehicle repair shop registration;
487 application; exemption.—

488 ~~(7) Any person applying for or renewing a local business~~
489 ~~tax receipt to engage in business as a motor vehicle repair shop~~
490 ~~must exhibit an active registration certificate from the~~
491 ~~department before the local business tax receipt may be issued~~
492 ~~or renewed.~~

493 Section 29. Subsection (4) of section 559.928, Florida

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Statutes, is amended to read:

559.928 Registration.—

~~(4) A person applying for or renewing a local business tax receipt to engage in business as a seller of travel must exhibit a current registration certificate from the department before the local business tax receipt may be issued or reissued.~~

Section 30. Subsection (2) of section 559.9281, Florida Statutes, is amended to read:

559.9281 Student tour operators.—

(2) The department shall adopt rules to implement this section, including the establishment of the application procedures and minimum standards for those persons wishing to be approved as student tour operators under this section. At a minimum, a student tour operator must be registered and approved by the department as a seller of travel under s. 559.928, maintain security requirements provided under s. 559.929, and be current on all state ~~and local business~~ taxes.

Section 31. Subsection (6) of section 559.935, Florida Statutes, is amended to read:

559.935 Exemptions.—

(6) The department shall request from the Airlines Reporting Corporation any information necessary to implement the provisions of subsection (2). ~~Persons claiming an exemption under subsection (2) or subsection (3) must show a letter of exemption from the department before a local business tax receipt to engage in business as a seller of travel may be issued or reissued.~~ If the department fails to issue a letter of exemption on a timely basis, the seller of travel shall submit to the department, through certified mail, an affidavit

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523 containing her or his name and address and an explanation of the
524 exemption sought. ~~Such affidavit may be used in lieu of a letter~~
525 ~~of exemption for the purpose of obtaining a business tax~~
526 ~~receipt.~~ In any civil or criminal proceeding, the burden of
527 proving an exemption under this section is on the person
528 claiming such exemption. A letter of exemption issued by the
529 department may not be used in, and has no bearing on, such
530 proceedings.

531 Section 32. Section 559.939, Florida Statutes, is amended
532 to read:

533 559.939 State preemption.—No municipality or county or
534 other political subdivision of this state shall have authority
535 to levy or collect any registration fee or tax, as a regulatory
536 measure, or to require the registration or bonding in any manner
537 of any seller of travel who is registered or complies with all
538 applicable provisions of this part, unless that authority is
539 provided for by special or general act of the Legislature. Any
540 ordinance, resolution, or regulation of any municipality or
541 county or other political subdivision of this state which is in
542 conflict with any provision of this part is preempted by this
543 part. ~~The provisions of this section do not apply to any local~~
544 ~~business tax levied pursuant to chapter 205.~~

545 Section 33. Paragraph (c) of subsection (2) of section
546 559.955, Florida Statutes, is amended to read:

547 559.955 Home-based businesses; local government
548 restrictions.—

549 (2) A home-based business that operates from a residential
550 property as provided in subsection (3):

551 ~~(c) Is only subject to applicable business taxes under~~

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~~chapter 205 in the county and municipality in which the home-based business is located.~~

Section 34. Section 616.12, Florida Statutes, is amended to read:

616.12 Licenses upon certain shows; distribution of fees; exemptions.—

(1) Each person who operates any traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession, including a concession operating in a tent, enclosure, or other temporary structure, within the grounds of, and in connection with, any annual public fair held by a fair association shall pay the license taxes provided by law. However, if the association satisfies the requirements of this chapter, including securing the required fair permit from the department, the license taxes ~~and local business tax authorized in chapter 205~~ are waived and the department shall issue a tax exemption certificate. The department shall adopt the proper forms and rules to administer this section, including the necessary tax exemption certificate, showing that the fair association has met all requirements and that the traveling show, exhibition, amusement enterprise, carnival, vaudeville, exhibit, rodeo, theatrical, game or test of skill, riding device, dramatic repertoire, other show or amusement, or concession is exempt.

(2) Any fair association securing the required annual fair permit from the department is exempt from ~~local business tax as defined by chapter 205~~, occupational permit fees, or any occupational taxes assessed by any county, municipality,

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581 political subdivision, agency, or instrumentality thereof.

582 Section 35. This act shall take effect July 1, 2026.