

HB 1397

2026

A bill to be entitled
An act relating to local business tax receipts;
amending s. 205.194, F.S.; requiring persons applying
for or renewing a local business tax receipt to
practice or engage in or manage any business or
occupation that conducts certain transactions to
exhibit an active license or authorization from the
Office of Foreign Assets Control of the United States
Department of the Treasury; specifying that online
renewals may meet such requirement by electronic
certification by the applicant; providing an effective
date.

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

Section 1. Present subsection (2) of section 205.194, Florida Statutes, is redesignated as subsection (3), and a new subsection (2) is added to that section, to read:

205.194 Prohibition of local business tax receipt without exhibition of state license or registration.—

(2) Any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation, which conducts transactions subject to the sanction programs administered by the Office of Foreign Assets Control of the United States Department of the Treasury

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26 must exhibit an active license or authorization, or proof of
27 copy of the same, from the Office of Foreign Assets before such
28 local receipt may be issued. Online renewals may provide for
29 electronic certification by an applicant to meet this
30 requirement.

31 **Section 2.** This act shall take effect October 1, 2026.