

ORDINANCE NO. 102

AN ORDINANCE OF THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, FLORIDA, REPEALING IN ITS ENTIRETY ORDINANCE NO. 82 CONCERNING THE VILLAGE'S "BUSINESS TAX RECEIPT" ORDINANCE AND READOPTING A NEW ORDINANCE CONCERNING THIS SAME SUBJECT MATTER TO PROVIDE FOR CERTAIN UPDATES IN CONFORMANCE WITH STATE LAW; PROVIDING A CONFLICTS CLAUSE AND A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, CH. 205, F.S., entitled "*Local Business Taxes*" grants to municipalities the power to levy an annual tax on any business, profession or occupation within its jurisdiction under conditions, qualification and limitations as stipulated; and

WHEREAS, the Village of Golf has not levied any increase in business tax receipts since its original legislation was enacted concerning the imposition of an "occupational license tax" on September 27, 1983, nor were any business tax receipt rate increases proposed by Ordinance No 82 enacted to conform to the change in nomenclature for this type of tax to "business tax receipt" mandated by HB 1269 in 2006; and

WHEREAS, the Village Council now believes that repealing Ordinance No. 82 and readopting this new ordinance, in conformance with Subsection 205.0535(4), F.S., allowing for biennial review and increases to the rates for such business tax receipts in the Village, is in the best interests of the health, safety and welfare of the citizens of the Village of Golf.

NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF GOLF, FLORIDA, THAT:

Section 1: Ordinance No. 82 is hereby repealed in its entirety and shall be of no further force and effect; and the Village of Golf hereby adopts this ordinance as its "Business Tax Receipt" Ordinance in order to provide for certain rate increases and other minor modifications to its regulations on business taxes in the Village; providing that this ordinance of the Village shall hereafter read as follows:

VILLAGE OF GOLF
"BUSINESS TAX RECEIPT" ORDINANCE

Sec. 1. Application for business tax receipt; issuance; denial.

1.01 Applicants for business tax receipts shall be required to apply for such receipt in writing, setting forth the name of the business, the principals involved, the addresses of the applicant and the business and the classification of the business.

1.02 No business tax receipt /registration shall be issued except upon certification of the applicant establishing property valuation, if required, county or state competency number, number of persons employed, and any other information the Village Manager shall find reasonably necessary. The application and affidavit required by this section shall be retained as a part of the records of the Village.

1.03 Prior to the denial of any application for a business tax receipt by the Village, the applicant shall be given an opportunity to be heard upon reasonable notice.

Sec. 2. Levy of business tax.

A business tax receipt /registration fee is hereby levied on and shall be collected from every person carrying on, engaging in or managing any business, profession, or occupation within the Village as categorized below.

2.01 Maintains a permanent business location or branch office within the Village for the privilege of engaging in or managing any business, profession, or occupation within the Village.

2.02 Not qualifying under the provisions of subsection (1) of this section, but transacts any business or engages in any occupation or profession in interstate commerce, if the business tax/registration decal fee is not prohibited by section 8, Article I, of the United States Constitution.

Sec. 3. Enumerated.

3.01 Every person carrying on, engaging in, managing, or conducting any business, profession, or occupation within the Village, as provided in this Ordinance, shall secure and have a business tax receipt /registration decal as set forth in Subsection 1.01. and pay the business tax/fee as provided in this section. Each of the amounts enumerated in this section shall be uniform throughout the classification and the applicant shall pay the indicated amount as the business tax/registration levied under this Ordinance for each year or any part thereof. A year is defined as beginning on October 1 and ending September 30.

3.02. Taxes for the following businesses, occupations or professions are hereby levied and imposed as follows:

- A. *Professions.*
 Professions include, but are not limited to the following: the medical, dental, legal, accounting, auditing, architectural, engineering and surveying professions; interior decorators or designers; beauty or barber shops; financial institutions; realtors; developers; and advertising, insurance or travel agents (every person engaged in the business as owner, agent or otherwise who performs some service in return for consideration);
 \$52.50; plus:
 Each additional licensed or registered professional\$52.50
- B. *Retail Stores (with the exception of food and beverage outlets) and/or service establishments where no product is made, fabricated, assembled, repaired, serviced or prepared* including, but not limited to, the following: clothing, apparel and accessory shops; florists; bakery outlets; newspaper, card or book stores; gift shops; and furniture and furnishing accessory stores;
 \$52.50; plus:
 Every thousand dollars of inventory after the first \$1,000\$6
 [Notarized statement of inventory based upon 12 month average required to calculate fee]
- C. *Private Clubs and Theatres-*
 \$52.50; plus:
 0-50 seats \$35
 51-100 seats \$50
 101 or more seats \$75
- D. *Retail Stores and/or Service Establishments where a product is made fabricated, assembled, repaired, serviced or prepared* including, but not limited to, the following: restaurants, bars, or lounges, dairies, meat markets, bakeries, food and beverage outlets; shoes, appliance and all other repair stores; dry cleaning plants or stores; jewelers or jewelry stores; printers; Laundromats; photographers or photographic studios; and drug stores and/or pharmacies.
 \$52.50 for each 1,000 square feet of gross floor area or portion thereof; plus the following additional amounts for restaurants, bars, lounges or food and beverage outlets:
 0-30 seats \$35
 31-74 seats \$50
 75-149 seats \$75
 150 or more seats \$100
- E. *Hotels and Motels* (for the purpose of determining the number of rooms, every room that can be leased or rented shall be included)
\$75 for each 1,000 square feet of gross floor area or portion thereof; plus:
 \$ 10.50 for each room or unit

F. *Manufacturing and/or Processing* (every person engaged in the business as owner, agent or otherwise who performs some service in return for consideration; principals shall be deemed employees)

..... \$52.50 for each 1,000 square feet of gross floor area or portion thereof, plus:

1-10 employees	\$25
11-20 employees	\$35
21-30 employees	\$45
41-50 employees	\$55
51 or more employees	\$75

G. *Unclassified.* Any business not listed in this section for a proposed, permitted use within the Village.

.....\$ 75 for each 1,000 square feet of gross floor area or portion thereof

Sec. 4. Term of Business Tax Receipt .

All business tax receipts issued under this Ordinance shall be valid from October 1, or the date of issuance if the business tax receipt is issued thereafter, through the next succeeding September 30. No business tax receipt shall be valid for longer than one year. All business tax receipts shall be sold by the Village beginning July 1 of each year and the business tax levied by this Ordinance and the fees set forth in this section shall be due and payable on September 30 of each year and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the business tax is due and payable on or before the first working day following September 30.

Sec. 5. Delinquency penalty.

Business tax receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent (25%) of the business tax due except as set forth hereinbelow.

Sec. 6. Engaging in business without a business tax receipt; penalty.

Any person engaging in or managing any business, occupation, or profession without first obtaining a Village business tax receipt as required by this Ordinance shall be subject to a penalty of 25 percent (25%) of the business tax or fee determined to be due, in addition to the foregoing penalty and any other penalties provided by general law.

Sec. 7. Additional penalty.

Any person who engages in any business, occupation, or profession covered by this Ordinance, who does not pay the required business tax within 150 days after the initial notice of business tax due and who does not obtain the required business tax receipt is subject to civil actions and penalties,

including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

Sec. 8. Transfer of license.

All business tax receipts may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of up to ten percent (10%) of the annual business tax but not less than \$3 nor more than \$25 and presentation of the original business tax receipt and evidence of the sale. Upon written request and presentation of the original business tax receipt, any business tax receipt may be transferred from one location to another location in the Village on payment of a transfer fee of up to ten percent (10%) of the annual business tax but not less than \$3 nor more than \$25.

Sec. 9. Exemptions.

All provisions of Sections 205.063—205.193, *Florida Statutes*, pertaining to business tax exemptions are hereby incorporated by this Ordinance whenever the state's exemption categories and provisions require that such exemptions be made applicable in the Village. All persons who are thereby exempted from securing a business tax receipt from the Village and who would, except for the exemption, be required to secure a business tax receipt and pay the business tax levied by the Village, shall register with the Village Manager and provide a copy of any and all applicable certificates of compliance, licenses, and permits, provide proof of exemption status and provide proof of adequate liability insurance, and tender to the Village therewith a registration application fee of \$2 for expenses incurred in the registration.

Section 2: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

Section 3: Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or any part thereof other than the part to be declared invalid.

Section 4: Specific authority is hereby given to codify this Ordinance.

Section 5: This Ordinance shall take effect October 1, 2013.