

ORDINANCE NO. 2007-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, AMENDING CHAPTER 11, ARTICLE IV OF THE LEON COUNTY CODE OF LAWS, ENTITLED "BUSINESS REGISTRATION CERTIFICATE"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LEON COUNTY, FLORIDA, THAT:

Section 1. Chapter 11, Article IV of the Code of Laws of Leon County, Florida, is hereby amended to read as follows:

**ARTICLE IV. LOCAL BUSINESS TAX RECEIPT
BUSINESS REGISTRATION CERTIFICATE**

Sec. 11-71. Definitions.

For purposes of this article:

(1) Local business tax receipt or business tax receipt ~~Business registration certificate or registration certificate~~ means the method by which Leon County government grants the privilege of engaging in or managing any business, profession or occupation within its jurisdiction. It does not mean any fees paid to or licenses received from any board, commission, officer or municipality for permits, registration, examination, or inspection which, unless otherwise provided by law, are deemed to be regulatory and in addition to, but not in lieu of, any occupational license imposed under the provisions of this article.

(2) *Person* means any individual, firm, partnership, joint venture, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust,

1 trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the
2 singular.

3 (3) *Taxpayer* means any person liable for taxes imposed under the provisions of this
4 article, any agent required to file and pay any taxes imposed hereunder, and the heirs, successors,
5 assignees and transferees of any such person or agent. A trust or estate engaged solely in the
6 holding of securities, insurance policies, and other similar passive investments is not a
7 "taxpayer" for purposes of this article.

8 (4) *Classification* means the method by which a business or group of businesses is
9 identified by size or type, or both.

10 (5) *Business, profession, and occupation* includes all activities of any person entered
11 into for compensation, except that none of these terms includes:

12 a. *Religious institutions* means churches and ecclesiastical or denominational
13 organizations or established physical places for worship in this state at
14 which nonprofit religious services and activities are regularly conducted
15 and carried on, and also means church cemeteries.

16 b. *Educational institutions* means state tax-supported or parochial, church
17 and nonprofit private schools, colleges, or universities conducting regular
18 classes and courses of study required for accreditation by or membership
19 in the Southern Association of Colleges and Secondary Schools, the
20 Florida Department of Education, or the Florida Council of Independent
21 Schools. Nonprofit libraries, art galleries, and museums open to the public
22 are defined as educational institutions and eligible for exemption.

23 c. *Charitable institutions* means only nonprofit corporations operating
24 physical facilities in this state at which are provided charitable services, a

1 reasonable percentage of which are available without costs to those unable
2 to pay.

3 (6) *Business, profession, and occupation do not include:*

4 a. Garage sales which are held no more than quarterly in any calendar year.

5 b. Service providers who do not receive more than \$5,000.00 in gross
6 income derived from such service in any calendar year and have no
7 permanent location for such service.

8 (7) *Board* means the Leon County Board of County Commissioners.

9 **Sec. 11-72. Local business tax receipt ~~Business registration certificate~~.**

10 No person shall engage in or manage any business, profession or occupation in Leon
11 County for which a business ~~registration certificate~~ tax receipt is required by this article or other
12 law of this state, unless a ~~county license~~ business tax receipt shall have been procured from the
13 tax collector, as provided by this article or other law of this state. The business ~~registration~~
14 ~~certificate~~ tax receipt shall be issued to each person upon receipt of the appropriate ~~license~~
15 business tax and satisfaction of any other applicable provisions of this article.

16 **Sec. 11-73. Issuance of local business tax receipt ~~registration certificate~~; application.**

17 (1) No local business tax receipt ~~registration certificate~~ shall be issued except upon
18 written application of the person applying for it. The application required by this section shall be
19 retained as a part of the records of the tax collector's office for a period of three years.

20 (2) A business tax receipt ~~registration certificate~~ must be obtained for each location or
21 branch of the business within the county as if the branch or location were a separate business,
22 unless prohibited by Florida Statute 205. Pursuant to Section 205.0535(1), a person who is
23 engaged in the business of providing local exchange telephone service or a pay telephone service
24 in a municipality or in the unincorporated area of the county and who pays the business tax

1 ~~registration certificate~~ under the category designated for telephone companies or a pay telephone
2 service provider certified pursuant to Section 364.3375 is deemed to have but one place of
3 business or business location in each municipality or unincorporated area of a county. A business
4 will be considered to be located in the county if it has a presence in Leon County for all or any
5 part of at least any three months within the 12-month period from October 1 through September
6 30. If the business is opened on a temporary basis but cannot provide proof that it is properly
7 registered at the home office location, the business must obtain a business tax receipt.
8 ~~registration certificate~~.

9 (3) A business tax receipt ~~registration certificate~~ must also be obtained for each
10 unique and different type of business activity. Whenever any business, occupation or profession
11 shall fall into more than one of the business types contained in the schedule maintained by the
12 tax collector's office, such occupation, business, or profession shall be required to comply with
13 the local business tax ~~registration~~ requirements and to pay the local business tax ~~registration~~ fee
14 imposed under or pertaining to each business type or privilege. The tax collector or his designee
15 shall have the authority to determine the category for each business activity. All business
16 activities shall be assigned to at least one of the approved classifications. Many of the
17 classifications are general in nature, and a more complete list of the business types contained in
18 each classification will be maintained by the tax collector.

19 (4) The tax collector shall maintain a complete record of each business ~~registration~~
20 ~~certificate~~ tax receipt issued. The person obtaining the business tax receipt ~~license~~ shall keep it
21 displayed conspicuously at the place of business and in such a manner as to be open to the view
22 of the public and subject to the inspection of all duly authorized officers of the county or its
23 designee. Upon failure to do so, the person shall be subject to the payment of another business

1 ~~tax registration fee~~ for engaging in or managing the business or occupation for which the
2 business tax receipt ~~license~~ was obtained.

3 **Sec. 11-74. Term of tax receipt ~~registration~~; transfer.**

4 (1) All business tax receipts ~~registration certificates~~ shall be sold by the tax collector
5 beginning August 1 of each year, are due and payable on or before September 30 of each year,
6 and expire on September 30 of the succeeding year. If September 30 falls on a weekend or
7 holiday, the tax receipt ~~registration~~ fee is due and payable on or before the first working day
8 following September 30.

9 (2) Except as may be otherwise provided by law, any person who was not liable for a
10 business tax receipt ~~registration certificate~~ during the first half of the business tax receipt
11 ~~registration certificate~~ year may be issued a business tax receipt ~~registration certificate~~ during the
12 second half of the receipt ~~license~~ year upon the payment of one-half the amount fixed as the
13 price of such business tax receipt ~~registration certificate~~ for one year.

14 (3) Any business tax receipt ~~registration certificate~~ may be transferred to a new owner
15 when there is a bona fide sale of the business, upon payment to the tax collector of a transfer fee
16 of \$3.00 and presentation of the original business tax receipt ~~registration certificate~~ and evidence
17 of the sale.

18 (4) Upon written request to the tax collector and presentation of the original business
19 tax receipt ~~registration certificate~~, any business tax receipt ~~registration certificate~~ may be
20 transferred from one location to another location in this county upon payment of a transfer fee of
21 \$3.00.

22 **Sec. 11-75. Delinquent tax receipt ~~registration certificate~~; penalty.**

23 (1) Business tax receipts ~~registration certificates~~ that are not renewed by September
24 30 are delinquent and subject to a delinquency penalty of ten percent for the month of October,

1 plus an additional five percent penalty for each subsequent month of delinquency thereafter until
2 paid. However, the total delinquency penalty shall not exceed 25 percent of the annual business
3 tax registration fee for the delinquent establishment.

4 (2) Any person who engages in or manages any business, occupation or profession
5 without first obtaining a business tax receipt license, if required, is subject to a penalty of 25
6 percent of the annual business tax registration fee due, in addition to any other penalty provided
7 by law or ordinance, and is required to purchase the business tax receipt registration certificate
8 for the remainder of the year, measured from the time the business activity began.

9 (3) Any person who engages in any business, occupation or profession covered by
10 this chapter, who does not pay the required business tax registration certificate within 150 days
11 after the initial notice of business tax registration fee due or within 150 days from the date of the
12 business opens, and who does not obtain the required business tax receipt registration certificate
13 is subject to civil actions and penalties, including court costs, reasonable attorneys' fees,
14 additional administrative costs incurred as a result of collections efforts, and a penalty of up to
15 \$250.00.

16 (4) If the business activity began in a prior year, the owner is required to pay the
17 business tax registration certificate from the point of initiation of business activity, not to exceed
18 three years, plus a penalty of 25 percent per year.

19 (5) The tax collector or his designee can abate the penalty if it is determined that the
20 owner acted in good faith ~~on information provided by the county business registration certificate~~
21 ~~staff.~~

22 (6) Any person who knowingly makes a false statement relative to any application for
23 a business tax receipt registration certificate required by ordinance shall be liable for the amount

1 due as determined by the tax collector. In addition, a penalty equal to 25 percent of the annual
2 business tax registration fee due may be assessed.

3 **Sec. 11-76. Disposition of revenues.**

4 (1) The revenues received from the business ~~registration certificate~~ tax for each tax
5 receipt registration certificate generated within the unincorporated area shall be disbursed by the
6 tax collector to the county. The remainder of the revenues received from the business tax
7 registration certificate, exclusive of the costs of collection shall be apportioned by the tax
8 collector between the unincorporated area of the county and the incorporated municipalities in
9 the county by a ratio derived by dividing their respective populations by the population of the
10 county.

11 (a) The population figures to be used for the purposes of this ordinance shall
12 be the latest official state estimate of population certified under Section
13 186.901, Florida Statutes, as of April 1 of the business tax license year
14 preceding that for which the apportionment is calculated.

15 (b) The revenues so apportioned shall be sent to the governing authority of
16 each municipality, and the county's apportionment deposited with the
17 county, within 15 days following the month of receipt.

18 (2) The costs incurred by the tax collector for the administration of the business tax
19 receipt registration certificate program shall be funded from the revenues received from the sale
20 of business tax receipts licenses. Fees paid to the tax collector for collection of business tax
21 receipt registration certificate revenues shall not exceed the actual cost of collection.

22 **Sec. 11-77. Exemptions.**

23 (1) No person shall be exempt from the provisions of this article except as specified
24 in this article or as mandated by the following sections of Florida Statutes:

- 1 (a) Section 205.054, F.S. (1989), pertaining to partial exemptions for
- 2 engaging in business or occupation in an enterprise zone.
- 3 (b) Section 205.063, F.S. (1989), pertaining to certain delivery vehicles.
- 4 (c) Section 205.064, F.S. (1989), pertaining to the selling of certain farm,
- 5 aquacultural, grove, horticultural, floricultural, tropical piscicultural, and
- 6 tropical fish farm products.
- 7 (d) Section 205.065, F.S. (1993), pertaining to nonresident persons regulated
- 8 by the Department of Professional Regulation.
- 9 (e) Section 205.162, F.S. (1989), pertaining to certain disabled person, the
- 10 aged, and widows with minor dependents.
- 11 (f) Section 205.171, F.S. (1989), pertaining to certain disabled veterans or
- 12 their unremarried spouses.
- 13 (g) Section 205.191, F.S. (1989), pertaining to the practice of religious tenets.
- 14 (h) Section 205.192, F.S. (1989), pertaining to certain activities of charitable,
- 15 religious, fraternal, youth, civic, service or other such organizations.
- 16 (i) Section 205.193, F.S. (1993), pertaining to mobile home setup operations.

17 (2) Leon County government, the government of any incorporated municipality
18 located in Leon County, and any unit of special local government located in Leon County are
19 exempt from the provisions of this article.

20 **Sec. 11-78. Prohibition of business tax receipt ~~registration certificate~~ issuance under certain**
21 **conditions.**

- 22 (1) The following conditions are specified in F.S. Chapter 205.194 through 205.1973:
- 23 (a) Any person applying for or renewing a business tax receipt license to
 - 24 practice any profession regulated by the Florida Department of
 - 25

1 Professional Regulation, or any board or commission thereof, must exhibit
2 an active state certification, registration, or license, or proof of copy of the
3 same, before the business tax receipt ~~occupational license~~ may be issued.

4 (b) Any person applying for or renewing a business tax receipt ~~license~~ to
5 operate a pharmacy must exhibit a current permit issued by the Florida
6 Board of Pharmacy before the business tax receipt ~~registration certificate~~
7 may be issued. However, no such business tax receipt ~~registration~~
8 ~~certificate~~ shall be required in order to practice the profession of
9 pharmacy.

10 (c) No business tax receipt ~~registration certificate~~ shall be issued for the
11 operation of an assisted adult ~~congregate~~ living facility pursuant to
12 Chapter 400, Part III, Florida Statutes, unless the tax collector first
13 ascertains that the applicant has been licensed by the Florida Agency for
14 Health Care Administration ~~Department of Health and Rehabilitative~~
15 ~~Services~~ to operate such facility at the specified location or locations.

16 (d) No business tax receipt ~~registration certificate~~ shall be issued for any pest
17 control business coming under Chapter 482, unless a current license has
18 been procured from the Department of Agriculture and Consumer Services
19 for each of its business locations in Leon County.

20 (e) No business tax receipt ~~registration certificate~~ shall be issued for the
21 operation of a health studio pursuant to Sections 501.012--501.019 or
22 ballroom dance studio pursuant to Section 501.143, unless such business
23 exhibits a current license, registration or letter of exemption from the
24 Department of Agriculture and Consumer Services.

1 (f) No business tax receipt registration certificate shall be issued to engage in
2 business as a seller of travel pursuant to Section 559.927 unless such
3 business exhibits a current registration or letter of exemption from the
4 Department of Agriculture and Consumer Services.

5 (g) No business tax receipt registration certificate shall be issued for the
6 operation of a telemarketing business under Sections 501.604 and
7 501.608, unless such business exhibits a current license or registration
8 from the Department of Agriculture and Consumer Services or a current
9 affidavit of exemption.

10 (2) The tax collector shall have the authority to require proof of other licenses or
11 registrations prior to issuance of a business tax receipt registration certificate or prior to
12 exempting a business from payment of the business tax registration fee, in accordance with other
13 state rules, laws or procedures.

14 (3) The Tax Collector shall have the authority to accept, either in person or by mail,
15 as proof of the applicant's possession of required licenses or registrations, a sworn affidavit,
16 along with copies of the licenses and/or registrations, issued by the applicant stating compliance
17 with all applicable local, state and federal registration and licensing laws.

18 (4) Those businesses and persons that fail to comply with the provisions of this
19 Article shall be reported annually to the Board for appropriate resolution.

20 **Sec. 11-79. Enforcement.**

21 The following persons are authorized to conduct inspections in the manner prescribed
22 herein:

23 (1) The tax collector or designee shall have the authority to make all investigations
24 reasonably necessary for the enforcement of this article.

1 (2) The tax collector or designee has the authority to direct the inspection of local
2 business tax receipts ~~business registration certificate~~, their businesses and premises, by any
3 county officials having duties related to the licenses or businesses.

4 (3) All sheriff's officers shall have the authority to inspect and examine businesses to
5 enforce compliance with this article.

6 (4) The tax collector or, ~~his~~ designee, or other authorized persons has the right ~~and~~
7 ~~duty~~ to inspect from time to time the records of any business in the corporate limits of the county
8 to determine whether the proper classifications and business registration fee has been paid for the
9 business. If it is determined that the required information has been misrepresented or misstated,
10 the amount determined appropriate by the tax collector or his designee is due and payable. If it is
11 determined that a business is improperly classified, penalties as set forth in Section 11-75 may be
12 imposed. Any person hindering, impeding, or obstructing any authorized person in the
13 reasonable performance of his or her investigation or inspection ~~in the reasonable performance of~~
14 ~~his duties~~, as described, shall be guilty of an offense against the county.

15 **Sec. 11-80. Compliance with land development code.**

16 (a) Applicants for home based businesses must comply with the regulations for home
17 occupation as specified in Leon County's Land Development Code, Section 10-1103(c).
18 Applicants for home based businesses will be provided a copy of the regulations. The applicants
19 will be required to sign a statement which specifies that the applicant understands the regulations
20 and will comply with these regulations in operating a home based business.

21 **Sec. 11- 81. Business tax receipt fee ~~registration certificate tax~~ schedule.**

22 No business tax ~~registration certificate~~ levied under the authority of this article shall
23 exceed that permitted under Section 205.043 of the Florida Statutes. The amount of the business
24 tax ~~registration certificate~~ levied and imposed under on every person who shall engage in or

1 manage any of the businesses, professions, privileges, or occupations hereinafter mentioned
2 within the county is hereby fixed, granted, determined, and imposed at \$25.00:

3 (1) BANKING AND LENDING INSTITUTIONS

4 (2) COMMUNICATION SERVICES

5 (3) CONTRACTORS

6 (4) ENTERTAINMENT/AMUSEMENT

7 ~~(a) Amusement Facility~~

8 ~~(b) Beauty Pageant~~

9 ~~(c) Bowling Alley~~

10 ~~(d) Bungee Jumping~~

11 ~~(e) Carnival~~

12 ~~(f) Circus~~

13 ~~(g) Dance Hall~~

14 ~~(h) Dance One Night~~

15 ~~(i) Drive-In Theater~~

16 ~~(j) Permanent Merry Go Round~~

17 ~~(k) Temporary Merry Go Round~~

18 ~~(l) Minstrel Show~~

19 ~~(m) Rodeo~~

20 ~~(n) Show (Permanent Building)~~

21 ~~(o) Side Shows~~

22 ~~(p) Theater~~

23 ~~(q) Wrestling~~

24 ~~(r) Wrestling (One Night)~~

- 1 ~~(b) Trade, Intangible Goods~~
- 2 ~~(c) Wholesale~~
- 3 ~~(d) Advertising Space Renters~~
- 4 ~~(e) Other~~

5 (8) MANUFACTURING

6 Every person engaged in the business of manufacturing, processing, quarrying, or mining
7 must obtain a business tax receipt license under this section. No business tax receipt registration
8 certificate shall be required under this section where the manufacturing, processing, quarrying, or
9 mining is incidental to and a part of some other business classification for which a business tax
10 receipt registration certificate is required by this ordinance and is carried on at the place of
11 business licensed under such classification.

- 12 (9) MERCHANTS/PERMANENT
- 13 (10) MERCHANTS/NON PERMANENT
- 14 (11) PROFESSIONALS

15 Every person engaged in the practice of any profession, who offers his service either
16 directly or indirectly to the public for a consideration, whether or not such endeavor be regulated
17 by law, shall pay an annual business tax registration certificate for the privilege of practicing,
18 which business tax registration certificate shall not relieve the person paying same from the
19 payment of any license registration fee imposed on any business operated by him or her.

20 Every person engaged in a profession, business or occupation regulated by law where
21 licensing and qualification standards are required shall display and exhibit to the tax collector an
22 active state certificate, registration, or license, or proof of copy of the same, the business
23 registration certificate for the current year prior to the tax collector issuing an business tax

1 receipt registration certificate pursuant to this article. Thereafter, only persons applying for the
2 first time for a receipt must exhibit such certification, registration, or license.

3 (12) RENTAL OR LEASED UNITS.

4 Every person engaged in the business of renting accommodations, as defined in Chapter
5 59, Florida Statutes, except nontransiently rented apartment houses, shall pay for each place of
6 business.

7 (13) RESTAURANTS, FOOD TAKE-OUT SERVICE, DRIVE-INS

8 (14) SERVICES

9 (15) VENDING MACHINE DEALERS

10 The term "vending machine" does not include coin-operated telephone sets owned by
11 persons who are in the business of providing local exchange telephone service and who pay the
12 business tax receipt registration certificate under the category designated for telephone
13 companies or a pay telephone service provider certified pursuant to Section 364.3375.

14 As used in this section the following words shall have the meanings set forth in this subsection:

15 (a) "Vending machines" means any machine excluding coin operated telephones,
16 contrivance or device which is set in motion or made or permitted to function by the insertion of
17 a coin, slug, token or paper currency and dispenses merchandise without the necessity of
18 replenishing the device between each operation, or which dispenses some service or amusement.

19 The term "vending machine" also includes laundry equipment.

20 (b) "Laundry equipment" means any equipment necessary for the operation of a coin-
21 operated laundry, including washers, dryers, pressing or ironing machines and soap, bleach and
22 laundry bag dispensing machines.

23 (c) "Vending machine dealer" means any person who owns vending machines that
24 are rented or leased for profit.

1 It will be the responsibility of a business owner to know that any vending machine rented
2 or leased has been properly licensed by the owner of said machine.

3 Whenever the tax collector shall find any vending machine required to have a business
4 ~~tax receipt registration certificate~~ under this section to be operated without a current valid
5 business ~~tax receipt registration certificate~~, (s)he shall attach to the machine a notice of
6 delinquent fees. Any person who removes a notice of delinquent fees or who removes any money
7 from the machine before the business ~~tax registration certificate fee~~ is paid and delinquency
8 penalties are paid shall be subject to prosecution and punishment as described in Section 1-9.

9 **Sec. 11-82. Reserved.**

10 **Sec. 11-83. Revocation of business tax receipt registration certificate.**

11 The board may revoke any business ~~tax receipt registration certificate~~ issued pursuant to
12 this article, for any person who is convicted of a crime committed within the course of said
13 business activity, upon due and proper record of such conviction presented to the Board of
14 County Commissioners of Leon County. Upon revocation, the person's privilege to engage in the
15 business that was licensed shall be terminated. Formal board action shall be evidenced by a
16 motion, adopted by majority vote, recorded in the minutes of the board. Written notice of the
17 effective date of such revocation shall be forwarded to the ~~tax receipt certificate~~ holder with a
18 copy of such notice filed with the Sheriff's Office of Leon County and with the tax collector. The
19 ~~tax receipt certificate~~ holder shall have the right to request a public hearing before the Board of
20 County Commissioners and present evidence and testimony why such tax receipt license should
21 not be revoked. Nothing herein shall be construed to prevent the Board of County
22 Commissioners upon a showing of good cause former-issuing a business tax receipt registration
23 ~~certificate~~ to any person or entity whose tax receipt certificate has been previously revoked. Such
24 reinstatement upon approval by the Board of County Commissioners shall be pursuant to the

1 procedures heretofore established in this article. Notice of such reinstatement shall be furnished
2 to the sheriff's office and the tax collector. Revocation of business tax receipt registration
3 ~~certificate~~ under this section shall be in addition to any other penalties provided by law.

4 **Sec. 11-84. Exemptions for businesses, occupations, and professions conducted on**
5 **properties zoned special character district with historic preservation overlay.**

6
7 An business tax receipt registration ~~certificate~~ shall be issued at no fee or charge to
8 persons and entities required by the provisions of this chapter to acquire and maintain an
9 business tax receipt registration ~~certificate~~, if the business or activity is located on property
10 which is zoned special character district with historic preservation overlay and, provided they
11 otherwise meet the terms of this chapter.

12 **Secs. 11-85--11-90. Reserved.**

13 **Section 2. Conflicts.** All ordinances or parts of ordinances in conflict with the
14 provisions of this ordinance are hereby repealed to the extent of such conflict, except to the
15 extent of any conflicts with the Tallahassee-Leon County 2010 Comprehensive Plan as amended,
16 which provisions shall prevail over any parts of this ordinance which are inconsistent, either in
17 whole or in part, with the said Comprehensive Plan.

18 **Section 3. Severability.** If any section, subsection, sentence, clause, or provision of this
19 ordinance is held invalid, the remainder of this ordinance shall not be affected by such invalidity.

20 **Section 4. Effective Date.** This ordinance shall have effect upon becoming law.

21

1 DULY PASSED AND ADOPTED by the Board of County Commissioners of Leon
2 County, Florida, this ____ day of _____, 2007.

3 LEON COUNTY, FLORIDA

4
5
6 BY: _____
7 C. E. DEPUY, JR., CHAIRMAN
8 BOARD OF COUNTY COMMISSIONERS
9

10 ATTESTED BY:
11 BOB INZER, CLERK OF THE COURT
12

13
14 BY: _____
15 CLERK
16

17 APPROVED AS TO FORM:
18 COUNTY ATTORNEY'S OFFICE
19 LEON COUNTY, FLORIDA
20

21
22 BY: _____
23 HERBERT W. A. THIELE, ESQ.
24 COUNTY ATTORNEY
25