

## Board of County Commissioners Budget Discussion Item

Date of Meeting: June 9, 2009

Date Submitted: May 29, 2009

To: Honorable Chairman and Members of the Board

From: Parwez Alam, County Administrator *PA*  
Alan Rosenzweig, Assistant County Administrator *AR*  
Scott Ross, Budget Manager *SR*

Subject: Local Business Tax Receipt

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**Statement of Issue:**

This Budget Discussion Item reviews the Local Business Tax for consideration of elimination or providing adequate authority to enforce collections.

**Background:**

During the May 12<sup>th</sup>, 2009 regular meeting, the Board directed staff to review the Local Business Tax in response to a letter received from the Leon County Tax Collector(Attachment #1), which outlined concerns regarding the office's ability to enforce and collect on the high number of delinquent business tax accounts.

Chapter 205 of the Florida Statutes provides county and municipal governments' authority to levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. Originally enacted in 1972 and since amended, Chapter 11, Article IV of the Code of Laws of Leon County authorizes this Local Business Tax Receipt (Attachment #2).

The local business tax receipt requires a \$25 fee for any person engaged in or managing any business, profession, or occupation in Leon County and is collected by the Leon County Tax Collector. The disposition of collected revenues is shared between Leon County, the City of Tallahassee, and the Leon County Tax Collector. Business tax licensing fees generated within the incorporated area is apportioned between the county and the city by a ratio derived by dividing their respective populations by the population of the county. In addition, the Tax Collector receives a portion of the fee relative to the cost of administering the collection program.

Application for the local business tax receipt is the sole responsibility of the person wanting to engage in or manage any business, profession, or occupation within Leon County. The required application is retained at the Tax Collector's Office for a period of three years. Each business tax receipt sold by the Tax Collector is valid from September 30 of each year and will expire September 30 of the succeeding year. The tax collector bills existing business tax accounts beginning August 1 of each year. Payments are due on or before September 30 of each year.

**Analysis:**

In FY08, the local business tax receipt generated \$212,186 in revenue for Leon County. This represented approximately 1% of the total non-countywide general revenue collected in FY08.

According to Tax Collector FY08 records there were 21,014 new or existing business tax accounts. Of those accounts, 4,384 were unpaid as of March 2009 for a delinquent rate of nearly 22%. In FY08, Leon County collected only 43% of the actual revenue the tax generated. The City of Tallahassee collected \$125,711 (26%) of the tax, while the Tax Collector retained, as allowed by law, \$152,642 (31%) for administration. Lost revenues from delinquent accounts, including late fees and penalties were \$356,200. Not included in the lost revenue area the likely number of non registered accounts, people or businesses who have chosen not to register for the tax or are unaware of the requirement.

According to the Leon County Tax Collector, the primary reason for such a high delinquency rate is the "voluntary" nature of the tax. Business tax receipts not renewed by September 30 of each year are subject to 25% of the business tax penalty. If not paid by February 1 of each year, a \$50 civil penalty is added to each unpaid account. After 150 days of the initial due date, further penalties are imposed including a \$250 fine.

The Leon County Tax Collector has dedicated staff that pursues the collection of delinquent accounts mainly through notification of delinquency by telephone or on-site visits. In spite of the tax collectors ability to impose penalties, the delinquent accounts rate remains high. After 3 years of unsuccessful collection attempts, the tax and penalties are written off by the Tax Collector.

Current ordinance enforcement is limited to inspection by tax collector staff or Sheriff's Officers to "enforce compliance". Besides civil actions and monetary penalties, no other true enforcement tool exists for the Tax Collector to ensure compliance. Civil actions would be too costly to pursue, considering most delinquent fines are less than \$500. According to the Tax Collector, there is no reason to believe increasing penalties would result in increased compliance.

**Conclusion**

Without stronger enforcement capabilities, it's unlikely that future Tax Collection rates will improve. Projected revenue growth of the business tax is anticipated to remain flat. Staff recommends elimination of the local business tax and all the administrative costs associated with its collection.

**Options:**

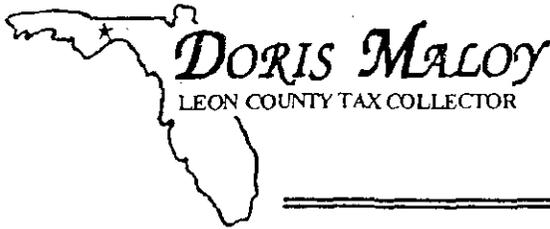
1. Eliminate the Local Business Tax Receipt.
2. Do not eliminate the Local Business Tax Receipt.
3. Provide increased collection enforcement authority to Leon County Tax Collector.
4. Board Direction.

**Recommendation:**

Option # 1

**Attachments:**

1. Original and follow up memorandum from Leon County Tax Collector.
2. Leon County Ordinance No. 2007-09, Article IV, Local Business Tax Receipt



Post Office Box 1835  
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OFFICE LOCATIONS

Downtown, 315 S. Calloun St. • Carriage Gate, 3425 Thomasville Rd  
Cross Creek, 1210 Capital Circle, SE • Heritage Plaza, 2810 Sharer Rd  
Southside, 3477 S. Monroe St. • Westside, 870-1 Blountstown Hwy

## MEMORANDUM

To: Honorable Chairman and Members of the Board of County Commissioners

From: Honorable Doris Maloy,  Leon County Tax Collector

Date: March 16, 2009

Re: Delinquent Business Tax Receipt Accounts for 2008 – 2009

The purpose of this memorandum is to advise the Board of the list of delinquent business tax receipt accounts for the 2008 – 2009 tax year that has been provided to Alan Rosenzweig, Assistant County Administrator. This list is being provided pursuant to Section 11-78 (4), of Ordinance No. 2007-09, Article IV, Local business Tax Receipt, which states that businesses and persons that fail to comply with the provisions of this Article, shall be reported annually to the Board for appropriate resolution. The list includes active businesses with delinquent accounts as well as businesses that are closed, but have outstanding balances.

By way of background, the business tax receipt year begins October 1 and ends September 30. The minimum annual business tax is \$25.00 for each unique and different type of business activity, and location. Business tax receipts that are not renewed by September 30 are delinquent and subject to penalties. The delinquency penalty is 25 percent of the business tax, and on February 1 of each year, a civil penalty of \$50.00 is applied to each unpaid account. Numerous accounts remain unpaid even after the penalties are applied. Ordinance Number 2007-09, Sec. 11-75 (3), provides for a penalty of up to \$250.00. This penalty amount was discussed and agreed upon by staff; but due to programming requirements, the penalty remained at \$50.00. However, there is no reason to believe that increasing the penalty would result in an increase in compliance; in fact, the increase in penalty may have an adverse impact.

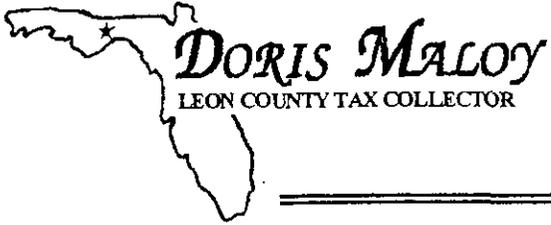
As of March 13, 2009, there were 20,690 accounts in the BTR database. Of this total, 4,384 accounts are delinquent. (Because the printed list contains more than 600 pages, it has been submitted to County Staff in PDF file format). This total includes 1,763 accounts that are more than one year delinquent resulting in a total of \$574,012.50 in unpaid taxes and penalties. If these delinquent accounts were successfully enforced and collected, approximately \$355,525.49 (including BTR excess fees) would be remitted to the County. This revenue loss to the County is critical.

Honorable Chairman and Members of the Board of County Commissioners  
Delinquent Business Tax Receipt Accounts for 2008 – 2009  
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This Office's current procedure for collection and/or notification of account holders of delinquent accounts include, but are not limited to an attempt to contact the account holder by telephone and conduct a site visit as appropriate. While all delinquent accounts are enforced, enforcement efforts are concentrated primarily on accounts that are three or more years delinquent (\$243.75 or more). We emphasize that while our enforcement efforts have produced compliance in some cases, we are unable to obtain 100% compliance, primarily due to a lack of effective enforcement action(s) to be taken to bring about compliance.

If you have any questions or require additional information, please do not hesitate to call Ms. Brenda Sharpe, BTR Coordinator at 488-3886 or Ms. Connie L. McCaskill, Chief Deputy of Operations at 488-1797.

Cc: Herbert W.A. Thiele, Esq., County Attorney  
Parewz Alam, County Administrator  
Alan Rosenzweig, Assistant County Administrator



OFFICE LOCATIONS

Downtown, 315 S. Calhoun St. • Carriage Gate, 3425 Thomasville Rd.  
Cross Creek, 1210 Capital Circle, SE • Heritage Plaza, 2810 Sharer Rd.  
Southside, 3477 S. Monroe St. • Westside, 870-1 Blountstown Hwy.

**MEMORANDUM**

**To:** Commissioner Desloge, Chairman of the Board

**From:** Doris Maloy, Tax Collector *DM*

**Date:** May 18, 2009

**Re:** Business Tax Receipts

This memorandum is a follow-up to our meeting on May 5<sup>th</sup> regarding the business tax receipts accounts which my office collects on behalf of the Board. The issue is the number of unpaid and non registered accounts in which payments are (in reality) non-enforceable.

As requested, the attached schedule of uncollected tax receipts indicates the amount of lost revenues due to the "voluntary" nature of the business tax receipt.

Please contact me if you have questions or need additional information.

DM/jc

Attachments: Schedule of Calculations of Uncollected Revenues  
Memorandum to the Board dated March 16, 2009

**CALCULATION OF UNCOLLECTED BUSINESS TAX RECEIPT REVENUES**

<u>Date</u>	<u>Number Of Accounts</u>	<u>Amount</u>	<u>Description</u>
07/01/08	19,906		Number of renewals mailed for 2008-2009
	<u>1,692</u>		New accounts 7/1/08 – 3/13/09
	21,598		Total accounts 7/1/08 – 3/13/09
	<u>(584)</u>		Exempt Accounts
	21,014	\$525,350.00	Current revenues due for renewal period at \$25 each (1)
	<u>(908)</u>	<u>(22,700.00)</u>	Accts. closed due to non-payment for 3 yrs. (principal and interest not included)
03/13/09	20,106	\$502,650.00	Net revenues due less penalties & late fees (1)
	<u>(15,722)</u>	<u>(393,050.00)</u>	Total current paid accounts (2)
03/13/09	4,384	\$109,600.00	Total unpaid revenues (2008-2009)
		<u>246,600.00</u>	Late fees and penalties
		\$356,200.00	Total unpaid revenues including penalties and late fees (2008–2009)
	1,763	<u>\$217,812.50</u>	Total unpaid accts. prior to 2008-2009 (3)
		<u>\$574,012.50</u>	Total uncollected revenues

(1) The total number of accounts does not include the 584 accounts that do not pay a fee because they are exempt.

(2) Does not include late fees and penalties collected totaling \$17,560.

(3) Includes late fees and penalties totaling \$150,762.50. These accounts may be two – three years delinquent.

## ARTICLE IV. LOCAL BUSINESS TAX RECEIPT\*

\*Editor's note: Ord. No. 07-09, § 1, adopted March 27, 2007, amended Art. IV, in its entirety, to read as herein set out. Prior to inclusion of said ordinance, Art. IV pertained to business registration certificate. See also the Code Comparative Table.

## Sec. 11-71. Definitions.

For purposes of this article:

(1) *Local business tax receipt* or *business tax receipt* 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, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

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

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

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

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

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

c. Charitable institutions means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are available without costs to those unable to pay.

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

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

b. Service providers who do not receive more than \$5,000.00.00 in gross income derived from such service in any calendar year and have no permanent location for such service.

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

(Ord. No. 07-09, § 1, 3-27-07)

**Sec. 11-72. Local business tax receipt.**

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

(Ord. No. 07-09, § 1, 3-27-07)

**Sec. 11-73. Issuance of local business tax receipt; application.**

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

(b) A business tax receipt must be obtained for each location or branch of the business within the county as if the branch or location were a separate business, unless prohibited by F.S. Ch. 205. Pursuant to F.S. § 205.0535(1), a person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of the county and who pays the business tax under the category designated for telephone companies or a pay telephone service provider certified pursuant to F.S. § 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county. A business will be considered to be located in the county if it has a presence in Leon County for all or any part of at least any three months within the 12-month period from October 1 through September 30. If the business is opened on a temporary basis but cannot provide proof that it is properly registered at the home office location, the business must obtain a business tax receipt.

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

(d) The tax collector shall maintain a complete record of each business tax receipt issued. The person obtaining the business tax receipt shall keep it displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the county or its designee. Upon failure to do so, the person shall be subject to the payment of another business tax for engaging in or managing the business or occupation for which the business tax receipt was obtained.

(Ord. No. 07-09, § 1, 3-27-07)

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

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

(b) Except as may be otherwise provided by law, any person who was not liable for a business tax receipt during the first half of the business tax receipt year may be issued a business tax receipt during the second half of the receipt year upon the payment of one-half the amount fixed as the price of such business tax receipt for one year.

(c) Any business tax receipt may be transferred to a new owner when there is a bona fide sale of the business, upon payment to the tax collector of a transfer fee of \$3.00 and presentation of the original business tax receipt and evidence of the sale.

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

(Ord. No. 07-09, § 1, 3-27-07)

### **Sec. 11-75. Delinquent tax receipt; penalty.**

(a) Business tax receipts that are not renewed by September 30 are delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each subsequent month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the annual business tax for the delinquent establishment.

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

(c) Any person who engages in any business, occupation or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of business tax due or within 150 days from the date the business opens, 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 collections efforts, and a penalty of up to \$250.00.

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

(e) The tax collector or designee can abate the penalty if it is determined that the owner acted in good faith.

(f) Any person who knowingly makes a false statement relative to any application for a business tax receipt required by ordinance shall be liable for the amount due as determined by the tax collector. In addition, a penalty equal to 25 percent of the annual business tax due may be assessed.

(Ord. No. 07-09, § 1, 3-27-07)

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

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

(1) The population figures to be used for the purposes of this ordinance shall be the latest official state estimate of population certified under F.S. § 186.901, as of April 1 of the business tax year preceding that for which the apportionment is calculated.

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

(b) The costs incurred by the tax collector for the administration of the business tax receipt program shall be funded from the revenues received from the sale of business tax receipts. Fees paid to the tax collector for collection of business tax receipt revenues shall not exceed the actual cost of collection:

(Ord. No. 07-09, § 1, 3-27-07)

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

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

- (1) F.S. § 205.054, pertaining to partial exemptions for engaging in business or occupation in an enterprise zone.
- (2) F.S. § 205.063, pertaining to certain delivery vehicles.
- (3) F.S. § 205.064, pertaining to the selling of certain farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products.
- (4) F.S. § 205.065, pertaining to nonresident persons regulated by the department of professional regulation.
- (5) F.S. § 205.162, pertaining to certain disabled person, the aged, and widows with minor dependents.
- (6) F.S. § 205.171, pertaining to certain disabled veterans or their unremarried spouses.
- (7) F.S. § 205.191, pertaining to the practice of religious tenets.
- (8) F.S. § 205.192, pertaining to certain activities of charitable, religious, fraternal, youth, civic, service or other such organizations.
- (9) F.S. § 205.193, pertaining to mobile home setup operations.

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

(Ord. No. 07-09, § 1, 3-27-07)

**Sec. 11-78. Prohibition of business tax receipt issuance under certain conditions.**

(a) The following conditions are specified in F.S. Chapter 205.194 through 205.1973:

- (1) Any person applying for or renewing a business tax receipt to practice any profession regulated by the Florida Department of Professional Regulation, or any board or commission thereof, must exhibit an active state certification, registration, or license, or proof of copy of the same, before the business tax receipt may be issued.
- (2) Any person applying for or renewing a business tax receipt to operate a pharmacy must exhibit a current permit issued by the Florida Board of Pharmacy before the business tax receipt may be issued. However, no such business tax receipt shall be required in order to practice the profession of pharmacy.
- (3) No business tax receipt shall be issued for the operation of an assisted living facility pursuant to F.S. Ch. 400, Pt. III, unless the tax collector first ascertains that the applicant has been licensed by the Florida Agency for Health Care Administration to operate such facility at the specified location or locations.
- (4) No business tax receipt shall be issued for any pest control business coming under F.S. Ch. 482, unless a current license has been procured from the department of agriculture and consumer services for each of its business locations in Leon County.
- (5) No business tax receipt shall be issued for the operation of a health studio pursuant to F.S. §§ 501.012--501.019 or ballroom dance studio pursuant to F.S. § 501.143, unless such business exhibits a current license, registration or letter of exemption from the department of agriculture and consumer services.
- (6) No business tax receipt shall be issued to engage in business as a seller of travel pursuant to F.S. § 559.927 unless such business exhibits a current registration or letter of exemption from the department of agriculture and consumer services.
- (7) No business tax receipt shall be issued for the operation of a telemarketing business under F.S. §§

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501.604 and 501.608, unless such business exhibits a current license or registration from the department of agriculture and consumer services or a current affidavit of exemption.

(b) The tax collector shall have the authority to require proof of other licenses or registrations prior to issuance of a business tax receipt or prior to exempting a business from payment of the business tax, in accordance with other state rules, laws or procedures.

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

(d) Those businesses and persons that fail to comply with the provisions of this article shall be reported annually to the board for appropriate resolution.

(Ord. No. 07-09, § 1, 3-27-07)

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

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

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

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

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

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

(Ord. No. 07-09, § 1, 3-27-07)

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

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

(Ord. No. 07-09, § 1, 3-27-07)

**Sec. 11-81. Business tax receipt fee schedule.**

No business tax levied under the authority of this article shall exceed that permitted under F.S. § 205.043. The amount of the business tax levied and imposed on every person who shall engage in or manage any of the businesses, professions, privileges, or occupations hereinafter mentioned within the county is hereby fixed, granted, determined, and imposed at \$25.00:

(1) Banking and lending institutions.

- (2) Communication services.
- (3) Contractors.
- (4) Entertainment/amusement.
- (5) Flea market.
- (6) Gas and oil dealers/utilities.

(7) General business. Persons utilizing or renting space for a business at a physical location not otherwise registered pursuant to another classification of this article shall be considered general business. This classification is applicable to primary or secondary locations not classified and registered pursuant to another classification of this article. Application of this tax receipt classification shall not be construed as to preclude the need for other tax receipts which may be required under other classifications of this article.

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

(9) Merchants/permanent.

(10) Merchants/non permanent.

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

Every person engaged in a profession, business or occupation regulated by law where licensing or qualification standards are required shall display and exhibit to the tax collector an active state certificate, registration, or license, or proof of copy of the same, for the current year prior to the tax collector issuing a business tax receipt pursuant to this article. Thereafter, only persons applying for the first time for a receipt must exhibit such certification, registration, or license.

(12) Rental or leased units. Every person engaged in the business of renting accommodations, as defined in F.S. Ch. 59, except nontransiently rented apartment houses, shall pay for each place of business.

(13) Restaurants, food take-out service, drive-ins.

(14) Services.

(15) Vending machine dealers. The term "vending machine" does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who pay the business tax receipt under the category designated for telephone companies or a pay telephone service provider certified pursuant to F.S. § 364.3375.

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

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

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

(c) "Vending machine dealer" means any person who owns vending machines that are rented or leased for profit. It will be the responsibility of a business owner to know that any vending

machine rented or leased has been properly licensed by the owner of said machine.

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

(Ord. No. 07-09, § 1, 3-27-07)

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

**Sec. 11-83. Revocation of business tax receipt.**

The board may revoke any business tax receipt issued pursuant to this article, for any person who is convicted of a crime committed within the course of said business activity, upon due and proper record of such conviction presented to the Board of County Commissioners of Leon County. Upon revocation, the person's privilege to engage in the business that was licensed shall be terminated. Formal board action shall be evidenced by a motion, adopted by majority vote, recorded in the minutes of the board. Written notice of the effective date of such revocation shall be forwarded to the tax receipt holder with a copy of such notice filed with the Sheriff's Office of Leon County and with the tax collector. The tax receipt holder shall have the right to request a public hearing before the board of county commissioners and present evidence and testimony why such tax receipt should not be revoked. Nothing herein shall be construed to prevent the board of county commissioners upon a showing of good cause former-issuing a business tax receipt to any person or entity whose tax receipt has been previously revoked. Such reinstatement upon approval by the board of county commissioners shall be pursuant to the procedures heretofore established in this article. Notice of such reinstatement shall be furnished to the sheriff's office and the tax collector. Revocation of business tax receipt under this section shall be in addition to any other penalties provided by law.

(Ord. No. 07-09, § 1, 3-27-07)

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

A business tax receipt shall be issued at no fee or charge to persons and entities required by the provisions of this chapter to acquire and maintain a business tax receipt, if the business or activity is located on property which is zoned special character district with historic preservation overlay and, provided they otherwise meet the terms of this chapter.

(Ord. No. 07-09, § 1, 3-27-07)

Secs. 11-85--11-90. Reserved.