

## Committee Substitute for Senate Bill No. 1178

An act relating to local business taxes; amending s. 205.053, F.S.; revising the date for beginning the annual sale of local business tax receipts; amending s. 205.0535, F.S.; updating provisions authorizing reclassification and new rate structure revisions to local business taxes by ordinance; deleting counties from such authorization provisions; authorizing decreasing local business tax rates; providing construction with respect to decreasing or repealing such taxes; providing an effective date.

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

Section 1. Subsection (1) of section 205.053, Florida Statutes, is amended to read:

205.053 Business tax receipts; dates due and delinquent; penalties.—

(1) All business tax receipts shall be sold by the appropriate tax collector beginning ~~July~~ 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 is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

Section 2. Subsections (1) and (4) of section 205.0535, Florida Statutes, are amended to read:

205.0535 Reclassification and rate structure revisions.—

(1) By October 1, ~~2008~~ 1995, any municipality ~~that has adopted by ordinance a local business tax after October 1, 1995, or county~~ may, by ordinance, reclassify businesses, professions, and occupations and may establish new rate structures, if the conditions specified in subsections (2) and (3) are met. 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 a county and who pays the business tax under the category designated for telephone companies or a pay telephone service provider certified pursuant to s. 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county. Pay telephone service providers may not be assessed a business tax on a per-instrument basis.

(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or de-

crease by ordinance the rates of business taxes by up to 5 percent. An The increase, however, may not be enacted by less than a majority plus one vote of the governing body. Nothing in this chapter shall be construed to prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter.

Section 3. This act shall take effect July 1, 2007.

Approved by the Governor June 12, 2007.

Filed in Office Secretary of State June 12, 2007.