

ORDINANCE 2012-12

**AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, AMENDING CHAPTER 111, LOCAL BUSINESS TAX, SUBSECTION 111.06, EXEMPTIONS, AND SUBSECTION 111.11, LOCAL BUSINESS TAX SCHEDULE, OF THE CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Longboat Key enacted a Local Business Tax for the privilege of operating, engaging in, or managing any business, profession, or occupation within the Town's jurisdiction, unless otherwise exempted; and

**WHEREAS**, the State of Florida has amended Chapter 205, Florida Statutes by enacting House Bill No. 7125, which provides an exemption for Real Estate Associates and Broker Associates effective October 1, 2012; and

**WHEREAS**, portions of Chapter 111, Local Business Tax, of the Longboat Key Town Code are in conflict with the Local Business Tax Act as a result of the enacted legislation and amendments to Chapter 111 are required for consistency with Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:

SECTION 1. The above Whereas clauses are true and correct and are hereby ratified and confirmed.

SECTION 2. Chapter 111, Local Business Tax, Section 111.06, Exemptions, is hereby amended to incorporate a new Subsection (A)(5) and renumber the existing Subsections (A)(5) through (A)(9), as follows:

(A) The following are exempt from the payment of the Business Tax:

(5) An individual licensed and operating as a broker associate or sales associate under Chapter 475 is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt.

(a) An individual exempt under this section may not be held liable by any local governing authority for the failure of a principal or employer to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual exempt under this section may not be required by any local governing authority to apply for an exemption from a local business tax, otherwise prove his or her exempt status, or pay any tax or fee related to a local business tax.

(b) A principal or employer who is required to obtain a local business tax receipt may not be required by a local governing authority to provide personal or contact information for individuals exempt under this section in order to obtain a local business tax receipt.

~~(5)~~(6) When such person applies for a receipt to conduct any business or occupation for which the county or municipal business tax exceeds \$50, the remainder of such tax in excess of \$50 shall be paid in cash.

~~(6)~~(7) Each tax collecting authority of this state and of each county and each municipality shall issue to such persons as may be entitled hereunder a receipt pursuant to the foregoing provision and subject to the conditions thereof. Such receipt when issued shall be marked across the face "Veterans Exempt Receipt"--"Not Transferable." Before issuing the receipt, proof shall be duly made that the applicant is entitled under this law to receive the exemption. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:

(a) A certificate of government-rated disability to an extent of 10 percent or more;

(b) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;

(c) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;

(d) A pension certificate issued to him or her by the United States by reason of such disability; or

(e) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is disabled.

All receipts issued under this section shall be in the same general form as other state, county, and municipal licenses and shall expire at the same time as such other licenses are fixed by law to expire.

~~(7)~~(8) Receipts obtained by the commission of fraud upon any issuing authority are void. Any person who has fraudulently obtained a receipt, or who has fraudulently received any transfer of a receipt issued to another, and has thereafter engaged in any business or occupation requiring a receipt under color thereof is subject to prosecution for engaging in a business or occupation without having the required receipt under the laws of the state. Such receipt may not be issued in any county other than the county where the veteran is a resident citizen elector, unless such veteran produces a certificate of the tax collector of his or her home county to the effect that no exemption from taxation has been granted to such veteran in his or her home county under this section.

~~(8)~~(9) Neither this nor any other law exempts any person from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

~~(9)~~(10) The un-remarried spouse of a deceased disabled veteran of any war in which the United States Armed Forces participated is entitled to the same exemptions as the disabled veteran.

SECTION 3. Chapter 111, Local Business Tax, Section 111.11, Local Business Tax Schedule, is hereby amended, as follows:

**111.11 Local Business Tax Schedule.**

The assessment of Business Tax, per annum, is hereby specified:

	Tax Amount
(A)(1) Commercial/professional:	
Number of Employees/Staff	
1 - 15	\$ 82.95
16 - 30	103.95
31 - 60	154.35
61 - 100	204.75
100 - 200	408.45
201 +	612.15
(2) Real estate office/brokers	82.95
<del>(3) Real estate salesman</del>	<del>-33.60</del>

SECTION 4. If any section, subsection, sentence, clause or provision of this Ordinance is held invalid, the remainder of the Ordinance shall not be affected.

SECTION 5. All ordinances or parts of ordinances in conflict herewith shall be and the same are hereby repealed.

SECTION 6. This Ordinance shall take effect on October 1, 2012.

Passed on first reading the \_\_\_\_\_ day of \_\_\_\_\_, 2012.

Adopted on the second reading and public hearing the \_\_\_\_ day of \_\_\_\_\_, 2012.

\_\_\_\_\_  
James L. Brown, Mayor

ATTEST:

\_\_\_\_\_  
Trish Granger, Town Clerk



**End of Agenda Item**