

## **M E M O R A N D U M**

**TO:** Howard Tipton, Town Manager  
**From:** Trish Shinkle, Town Clerk  
**Report Date:** May 3, 2023  
**Meeting Date:** June 5, 2023  
**Subject:** Ordinance 2023-08, Amending Chapter 111, Local Business Tax

### **Recommended Action**

Adopt Ordinance 2023-08.

### **Background**

The Town established a Local Business Tax, formally known as Occupational License, for the privilege of operating, engaging in, or managing any business, profession, or occupation within the Town's jurisdiction, unless otherwise exempted.

Section 205.0535, Florida Statutes, provides that municipalities may, every other year after adoption of local business tax receipts, increase fees up to five percent as long as an equity study has been conducted. In 1994, the Town received a report from an equity study commission as conditioned in Section 205.0535, Florida Statutes. The last increase in fees occurred in 2007 when Chapter 111 was rewritten to comply with Florida Statutes and the fees were increased five percent from the 1996 fee schedule.

The Town Clerk's Office reviewed the fee schedule and is recommending that all fees on the Business Tax Receipt schedule be increased by an amount of five percent, in accordance with Florida Statutes 205.0535.

### **Staff Recommendation**

Adopt Ordinance 2023-08.

### **Attachments (Available in the Town Clerk's Office)**

Ordinance 2023-08

**End of Agenda Item**