

**ORDINANCE NO. 11-2006**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING THE CODE OF ORDINANCE TO CHANGE THE TERM "OCCUPATIONAL LICENSE(S) TO THE TERM "BUSINESS TAX AND BUSINESS TAX RECEIPT TO CONFORM WITH FLORIDA STATUTORY CHANGES EFFECTIVE JANUARY 2007, AND SPECIFICALLY AMENDING CHAPTER 6, PERTAINING TO ALCOHOLIC BEVERAGES, AMENDING SECTION 6-4 ENTITLED "NUDITY, PARTIAL NUDITY AND SEXUAL CONDUCT PROHIBITED IN ESTABLISHMENTS SELLING, DISTRIBUTING, OR PERMITTING THE CONSUMPTION OF ALCOHOLIC BEVERAGES OR IN PRIVATE CLUBS;" AMENDING CHAPTER 8, PERTAINING TO AMUSEMENTS AND ENTERTAINMENT; AMENDING CHAPTER 8, ARTICLE II, SECTION 8-31 ENTITLED "APPLICATION FOR LICENSE, TOWN COMMISSION APPROVAL REQUIRED;" AMENDING SECTION 8-35 ENTITLED "FEE;" AMENDING SECTION 8-37 ENTITLED "REQUIREMENTS FOR EVENTS, RIDES AND MECHANICAL DEVICES;" AMENDING ARTICLE III, SECTION 8-66 ENTITLED DEFINITONS;" AMENDING SECTION 8-96 ENTITLED "ANNUAL LICENSE FEE;" AMENDING SECTION 8-121 ENTITLED "GENERAL REQUIREMENTS FOR ALL ADULT ENTERTAINMENT ESTABLISHMENTS;" AMENDING SECTION 8-127 ENTITLED "ESCORT SERVICES;" AMENDING SECTION 8-159 ENTITLED "FAILURE TO MAINTAIN REQUIRED RECORDS AND LICENSES;" AMENDING SECTION 8-168 ENTITLED "PROHIBITED ACTS BY ESCORT SERVICE WORKERS;" AMENDING CHAPTER 9, PERTAINING TO CODE ENFORCEMENT; AMENDING CHAPTER 9, ARTICLE III SECTION 9-71 ENTITLED "ENFORCEMENT PROCEDURES AND STANDARDS;" AMENDING CHAPTER 18 PERTAINING TO PARKS & RECREATION, AMENDING ARTICLE IV, SECTION 18-124 ENTITLED "PERMIT ISSUANCE;" AMENDING CHAPTER 24, PERTAINING TO SOLID WASTE, AMENDING ARTICLE IV, SECTION 24-112 ENTITLED "FEE DEBT TO TOWN; LATE FEE; ENFORCEMENT;" AMENDING CHAPTER 28, ENTITLED "TAXATION;" AMENDING ARTICLE II, SECTION 28-31 ENTITLED "DEFINITIONS;" AMENDING SECTION 28-32 ENTITLED "REQUIRED; DURATION;" AMENDING**

SECTION 28-33 ENTITLED "ENGAGING IN BUSINESS WITHOUT LICENSE; OR UPON FALSE REPRESENTATION;" AMENDING SECTION 28-34 ENTITLED "EVIDENCE OF ENGAGING IN BUSINESS;" AMENDING SECTION 38-35 ENTITLED "EXEMPTIONS;" REPEALING SECTION 28-36 ENTITLED "NON-PROFIT ENTERPRISES;" AMENDING SECTION 28-37 ENTITLED "WHEN DUE AND PAYABLE;" AMENDING SECTION 28-38 ENTITLED "DELINQUENCY PENALTY;" AMENDING SECTION 28-39 ENTITLED "PAYMENT OF TANGIBLE PROPERTY TAXES PREREQUISITE TO ISSUANCE;" AMENDING SECTION 28-40 ENTITLED "PARTIAL-YEAR LICENSES;" AMENDING SECTION 28-41 ENTITLED "TRANSFERABILITY;" AMENDING SECTION 28-42 ENTITLED "DUPLICATES;" AMENDING SECTION 28-43 ENTITLED "POSTING;" AMENDING SECTION 28-44 ENTITLED "CARRYING ON PERSON WHERE NO FIXED PLACE OF BUSINESS MAINTAINED;" AMENDING SECTION 28-45 ENTITLED "REPORTS BY LICENSEES;" AMENDING SECTION 28-46 ENTITLED "SELF CLASSIFICATION OF BUSINESS AS MERCHANT;" AMENDING SECTION 28-47 ENTITLED "PERSONS DOING BOTH WHOLESALE AND RETAIL BUSINESS;" AMENDING SECTION 28-48 ENTITLED "SEPARATE FOR SEPARATE LOCATIONS;" AMENDING SECTION 28-49 ENTITLED "CHAIN STORES;" AMENDING SECTION 28-50 ENTITLED "BASED UPON STOCK OF MERCHANDISE-IN ADDITION TO LICENSE PAID UNDER OTHER CLASSIFICATIONS;" AMENDING SECTION 28-51 ENTITLED "SAME-PROVISIONS INAPPLICABLE TO SALE OF GOLD, ETC.;" AMENDING SECTION 28-52 ENTITLED "BUSINESS WITHIN MORE THAN ONE CLASSIFICATION TO MEET REQUIREMENTS OF EACH;" AMENDING SECTION 28-53 ENTITLED "LIABILITY INSURANCE-REQUIRED;" AMENDING SECTION 28-54 ENTITLED "SAME-EXPIRATION DATE; CANCELLATION;" AMENDING SECTION 28-55 ENTITLED "CERTIFICATES OF OCCUPANCY;" AMENDING SECTION 28-56 ENTITLED "CERTIFICATES OF COMPETENCY;" AMENDING SECTION 28-57 ENTITLED "VENDING AND AMUSEMENT MACHINES;" AMENDING SECTION 28-59 ENTITLED "LICENSE DOES NOT EXEMPT PROPERTY FROM TAXATION;" AMENDING SECTION 28-61 ENTITLED "TERMINATION OF LICENSE IN EVENT OF

**BANKRUPTCY;" AMENDING SECTION 28-62 ENTITLED "RIGHTS OF COMMISSION UNABRIDGED;" AMENDING SECTION 28-64 ENTITLED "REQUIREMENTS FOR ISSUANCE;" AMENDING SECTION 28-65 ENTITLED "APPLICATION FEE REQUIRED FOR APPLICATIONS AND RENEWALS;" AMENDING SECTION 28-66 ENTITLED "SCHEDULE OF FEES AND REGULATIONS;" AMENDING CHAPTER 36, PERTAINING TO VEHICLES FOR HIRE, AMENDING CHAPTER 36, ARTICLE II, SECTION 36-55 ENTITLED "OCCUPATIONAL LICENSE REQUIRED;" AMENDING ARTICLE III, SECTION 36-102 ENTITLED "APPLICATION; ISSUANCE; OCCUPATIONAL LICENSE REQUIRED;" AMENDING SECTION 36-103 ENTITLED "RENEWAL; DURATION;" AMENDING SECTION 36-106 ENTITLED "SUSPENSION AND REVOCATION;" AMENDING CHAPTER 78 PERTAINING TO ZONING, AMENDING CHAPTER 78, ARTICLE III, SECTION 78-70 ENTITLED "PARK AVENUE DOWNTOWN DISTRICT;" PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Lake Park, Florida ("Town") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, the Town Commission has adopted general provisions pertaining to occupational licensing for businesses and professions operating within the Town; and

**WHEREAS**, the Florida legislature has recognized that local governments have a bona fide interest in protecting their residents from consumer fraud; and

**WHEREAS**, past experience has demonstrated that sometimes unscrupulous persons present a local occupational license to consumers as proof of competency to perform various repairs and services; and

**WHEREAS**, local consumers are often victimized by these representations; and

**WHEREAS**, the Florida legislature has recently amended F.S. Section 205.013 et. seq., to change the name of the item issues by local governments from “occupational license tax” to “local business tax” in an attempt to eliminate some of these fraudulent misrepresentations from occurring; and

**WHEREAS**, in order for the Town Code to conform with the recent statutory changes it is necessary to amend the Code to change all references to occupational license(s) to local business tax.

**WHEREAS**, the Town Commission, after due notice and public hearings, deems it to be in the interest of the public health, safety and general welfare to amend the Town Code Chapters 6, 8, 9, 18, 24, 28, 36, and 78, to eliminate the use of the term “occupational license” and use the term “local business tax” in its place.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA:**

**Section 1.** The whereas clauses are incorporated herein as true and correct and as the findings of the Town Commission.

**Section 2.** Chapter 6, Section 6-4 of the Code of Ordinances of the Town of Lake Park, Florida is hereby amended as follows:

**Sec. 6-4. Nudity, partial nudity and sexual conduct prohibited in establishments selling, distributing, or permitting the consumption of alcoholic beverages, or in private clubs.**

If the owner, operator, licensee, lessor, lessee, manager, employee or any other person employed by or participating in the operation of an establishment or private club which sells, distributes or permits the consumption of alcoholic beverages violates this section, the town manager may revoke the business tax receipt occupational license for such establishment after notice and a hearing which affords the holder of such receipt license an opportunity to be heard as to why the revocation should not occur.

**Section 3.** Chapter 8, Sections 8-31, 8-35, 8-37, 8-66, 8-96, 8-121, 8-127, 8-159, 8-168 of the Code of Ordinances of the Town of Lake Park, Florida are hereby amended to read as follows:

**Sec. 8-31. Application for license, town commission approval required.**

It shall be unlawful for any person to conduct a circus, carnival or other exhibition within the town without first having made application for a business tax receipt ~~an occupational license~~ and having received town commission approval to do so in accordance with the conditions and limitations as set out in this article and pursuant to F.S. ch. 546, F.S. § 616.12, and F.A.C. 5F-8.

**Sec. 8-35. Fee.**

The applicant under this article shall pay a fee of \$200.00 to the community development department when the application is filed and submit any additional information required by the community development department. The town commission may, upon a showing of hardship by the applicant, waive part or all of the application fee and/or the business tax schedule ~~occupational license fee~~ specified in section 28-66.

**Sec. 8-37. Requirements for events, rides and mechanical devices.**

(a) *Conditions.* Events coming under the provisions of this article may be permitted in all business zoning districts; provided the application has been reviewed and approved by the town commission, and the following terms and conditions have been met:

(2) The applicant shall provide a bond, collateral agreement or other security condition to clean the premises of all rubbish and debris after the event as required by the community development department.

(b) *Sanitary facilities.* The applicant shall provide sanitary facilities of the type and in sufficient number as to meet requirements established by the Florida Building Code, the community development department, and the county health department (c) *Electrical inspections.* The community development department shall conduct electrical inspections of all electrical facilities whether power is supplied by local utilities or self provided by generator systems.

(d) *Sale of food.* The applicant shall obtain all approvals required by the county health department for the sale of food or foodstuff for human ingestion.

(e) *Flameproof certificates.* Current flameproof certificates for all canvas tents, awnings or canopies shall be approved by the county fire department.

(f) *Security personnel.* The town commission may require that the applicant provide and pay for security personnel for crowd control and traffic direction purposes and for fire watch personnel.

(g) *Review and approval of indemnification form.* The town attorney shall review and approve the form of indemnification provided by the applicant.

(h) Business Occupational license tax. No circus, carnival, show or public exhibition shall be permitted to begin erecting its tents, booths or other installations in a permitted area in the town without the payment of the full amount of the ~~occupational license~~ business tax as prescribed in section 28-66. Such ~~business tax occupational license tax~~ shall be paid in full before any equipment is brought upon the location where such circus, carnival, or festival intends to operate.

**Sec. 8-66. Definitions.**

The following words, terms and phrases, when used in this adult entertainment code, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning. The terms *alcoholic beverage*, *alcoholic beverage establishment*, *nudity*, *partial nudity*, *permitting nudity or partial nudity* or *acts of prohibited sexual conduct*, and *prohibited sexual conduct* shall have the meanings respectively ascribed to them in section 6-1 of this Code.

*Adult entertainment establishment* means an adult bookstore, an adult performance establishment, an adult motel, an adult theater, a commercial physical contact parlor, or an escort service operated for commercial or pecuniary gain, regardless of whether such establishment is licensed under this code. The term "operated for commercial or pecuniary gain" shall not depend upon actual profit or loss. An establishment which has a local business tax receipt ~~an occupational license~~ or an establishment which advertises itself as a type of adult entertainment establishment shall be presumed to be "operated for commercial or pecuniary gain". An establishment with an adult entertainment license shall be presumed to be an adult entertainment establishment.

*Operated for commercial or pecuniary gain* means any business or attempt to generate income and shall not depend upon actual profit or loss. An establishment which has a local business tax receipt ~~an occupational license~~ shall be presumed to be "operated for commercial or pecuniary gain."

**Sec. 8-96. Annual license fee.**

(b) *Fees regulatory*. The annual license fees collected under this article are declared to be regulatory fees which are collected for the purpose of examination and inspection of adult entertainment establishments under this article and the administration thereof. These fees are in addition to and not in lieu of the business ~~occupational license~~ taxes imposed by other ordinances.

**Sec. 8-121. General requirements for all adult entertainment establishments.**

- h. If the owner, operator, licensee, lessor, lessee, manager, employee, or any other person participating in the operation of an establishment or private club violates any of the regulations contained herein, the town manager may, following notice and

hearing, revoke the local business tax receipt ~~occupational license~~ for such establishment, or private club. The holder of the license shall be afforded the opportunity to offer reasons why the revocation should not occur.

**Sec. 8-127. Escort services.**

(3) Ensure that every escort and worker of an escort service is provided or obtains, carries while working as an escort, and displays upon the request of any law enforcement officer a local business tax receipt ~~an occupational license~~ to engage in the occupation of escort within the town. Exception: An escort or worker of an escort service who is a paid employee for whom taxes and social security payments are withheld and paid by the escort service, and who is not an independent contractor, may substitute and carry a copy of the adult entertainment escort service license of the employing escort service.

**Sec. 8-159. Failure to maintain required records and licenses.**

(b) *Failure to provide business tax receipt ~~occupational license~~.* It shall be unlawful to be a worker of an adult entertainment establishment who fails to obtain, carry, and display upon demand of a law enforcement officer, while working in the adult entertainment occupation, a business tax receipt ~~an occupational license~~ for the adult entertainment occupation in which the worker is engaged.

**Sec. 8-168. Prohibited acts by escort service workers.**

It shall be unlawful for a worker of an escort service to commit any of the following acts or for an operator of an escort service to knowingly or with reason to know, permit, suffer, aid, assist, or allow any escort or escort service worker to commit any of the following acts:

- (1) Enter a hotel, motel, or other transient place of lodging for the purpose of meeting or serving a customer without immediately meeting with the front desk or reception area personnel and doing each of the following:
  - a. Provide the time of arrival and the estimated time of departure;
  - b. Present a copy of the escort service's adult entertainment license and the escort's local business tax receipt; ~~occupational license~~;

**Section 4.** Chapter 9, Article III, Section 9-71 of the Code of Ordinances of the

Town of Lake Park, Florida is hereby amended to read as follows

**Sec. 9-71. Enforcement procedures and standards.**

(e) *Sections of Code to be enforced by citation.* Certain ordinances lend themselves to be enforced by means of a citation method and as such, the town has deemed the

following sections of the Code as those to be enforced through the citation method and has provided a schedule of violations and penalties to be assessed as follows:

*Fine amount*

Class IV offense . . . . . \$250.00

**Section 28-33, No local business tax receipt occupational license....the statutory penalty pursuant to Section 205.053, F.S. as amended, plus a fine of up to \$250.00.**

**Section 5.** Chapter 18, Article IV, Section 18-124 of the Code of Ordinances of the Town of Lake Park, Florida is hereby amended to read as follows:

**Sec. 18-124. Permit issuance.**

Special events permits required by this article shall only be issued to:

- (1) A business, organization or individual possessing a valid town business tax receipt occupational license; or
- (2) A town resident for a special event at a residence.

**Section 6.** Chapter 24, Article IV, Section 24-112 of the Code of Ordinances of the Town of Lake Park, Florida is hereby amended to read as follows:

**Sec. 24-112. Fee debt to town; late fee; enforcement.**

(c) *Enforcement of lien.* A debt created hereunder may be enforced by a lien on real or personal property, by revocation of a business tax receipt an occupational license and/or by any other lawful means. Any and all costs of enforcement, including attorneys' fees, shall be borne by the party or parties for that debt.

**Section 7.** Chapter 28, Article II, Sections 28-31, 28-32, 28-33, 28-34, 28-35, 28-36, 28-37, 28-38, 28-39, 28-40, 28-41, 28-42, 28-43, 28-44, 28-45, 28-46, 28-47, 28-48, 28-49, 28-50, 28-51, 28-52, 28-53, 28-54, 28-55, 28-56, 28-57, 28-59, 28-61, 28-62, 28-64, 28-65, and 28-66 of the Code of Ordinances of the Town of Lake Park, Florida are hereby amended to read as follows:

**Sec. 28-31. Definitions.**

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

**Business, profession and occupation** do not include the customary religious, charitable or education activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

(1) **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.

(2) **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 Schools, the 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.

(3) **Charitable institutions** means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.

**Receipt** means the document that is issued by the local governing authority which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this chapter relating to the business tax.

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

**Enterprise zone** means an area designated as an enterprise zone pursuant to F.S. § 290.0065. This definition shall stand repealed on December 31, 2015.

**Local governing authority** means the governing body of any county or incorporated municipality of this state.

**Local business tax occupational license** means the fees charged and the method by which a local governing authority grants the privilege of engaging in or managing any business, profession or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection. Unless otherwise provided by law, these are deemed to be regulatory and in addition to, but not in lieu of, any local business tax occupational license imposed under the provisions of this article.

**Merchandise** means any goods, wares, commodities or items bought or sold in the usual course of business or trade.

**Merchant** means any person engaged in the business of selling merchandise at retail or wholesale.

**Person** means any individual, firm, partnership, joint adventure, 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.

**Retail merchant** means any merchant who sells to the consumer or for any purpose other than resale, except sales to manufacturers and sales to the United States Government, the state, or any political subdivision of either of them.

**Sale** means the transfer of ownership, title or possession, transfer, exchange or barter, whether conditional or otherwise, for a consideration.

**Stock of merchandise** means the full cash value of merchandise or goods on hand on January 1 next past, or for the applicant's fiscal year, whichever is the higher, and not the amount of capital stock invested in the business.

**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 heirs, successors, assignees, and transferees of any such person or agent.

**Wholesale merchant** means any merchant who sells to another for the purpose of resale.

**Sec. 28-32. Business tax receipt required; application and pre-requisites to issuance. duration.**

(a) An application for a new business tax receipt or the renewal of an existing business tax receipt shall be accompanied by payment of the appropriate application fee. The amount of these fees shall be established and may be periodically revised through a resolution of the town commission. These fees are intended to cover the costs associated with the processing of applications and renewals by town staff. A business tax receipt must be obtained from the town within thirty (30) days of the opening or establishment of the business, profession or occupation in the town.

(b) (a) A business license tax is hereby levied upon and shall be collected from:

(1) Any person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any business within the town; and

(2) Any person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any profession or occupation within the town.

~~(b) Each of the amounts, unless otherwise specifically stated, shall be the amounts payable as a business license tax for exercising such privilege of carrying on or engaging in such business, profession or occupation mentioned, for each year beginning on October 1.~~

(3) Any person who does not qualify under the provisions of subsection (b)(1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, where such business tax is not prohibited by section 8 of article 1 of the United States Constitution.

(4) The tax provided in the business tax schedule for architects, auditors or accountants, dentists, engineers, lawyers, physicians and surgeons, real estate salesmen, or other professions shall be construed to mean that each individual shall pay the tax, whether practicing individually or in partnership or association with other individuals.

(c) The person applying for the business tax receipt shall attest and certify in affidavit form on the application, the type and nature of all businesses, professions and/or occupations being conducted at the location for which the receipt is being requested. Any person applying for a receipt based upon stock of merchandise must also attest and certify that full and complete information has been furnished relative to the stock that has been provided with the application. The town's community development director may require the applicant to disclose such other relevant information as the applicant's full name, address, and the applicant's relationship to the business for which the business tax receipt is requested.

(d) As a prerequisite to receiving a local business tax receipt or transferring a business license under section 18-31, the applicant or new owner must present to the Town either: (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or (2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

(e) Any person applying for a local business tax receipt to practice any profession regulated by the Department of Business and Professional Regulation, or any board or commission thereof, must produce an active state certificate, registration, or license, or proof of copy of the same, before a business tax receipt may be issued. Thereafter, only persons applying for the first time for a receipt must exhibit such certification, registration, or license.

(f) Any person applying for a business tax receipt to operate a pharmacy must produce a current permit issued by the Board of Pharmacy; however, no such receipt is required to practice the profession of pharmacy.

(g) Any person applying for a business tax receipt to operate an assisted living facility pursuant to Part III of Chapter 400, F.S., must produce a current license issued by the Agency for Health Care Administration to operate such facility at the specified location or locations.

(h) Any person applying for a business tax receipt to operate a pest control business regulated under Chapter 482, F.S., must produce a current license issued by the Department of Agriculture and Consumer Services for each of its business locations in the Town.

(i) Any person applying for a business tax receipt to operate a health studio pursuant to F.S. 501.012-501.019 or ballroom dance studio pursuant to F.S. 501.143, must produce a

current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services.

(j) Any person applying for a business tax receipt to engage in business as a seller of travel pursuant to Part XI of Chapter 559, F.S., must produce a current registration or letter of exemption from the Department of Agriculture and Consumer Services.

(k) Any person applying for a business tax receipt to operate a telemarketing business under F.S. 501.604 and 501.608, must produce a current license or registration from the Department of Agriculture and Consumer Services or a current affidavit of exemption.

(l) A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

(m) First time applicants must present, when applicable, a current Town-issued zoning confirmation letter that certifies the premises conforms to the appropriate zoning regulations and that the business operator has obtained all necessary permits, approvals, and licenses needed to operate. The confirmation letter shall include but is not limited to, certification by the Town that the premises has passed all required fire inspections, building inspections, and zoning reviews, and other Town-conducted reviews and inspections, in order to demonstrate that the business, occupation, or profession is operational and actively engaged in the business for which the business tax receipt has been requested and that the premises is in compliance with the Town Code.

**Sec. 28-33. Engaging in business without a local business tax receipt license or upon false representation.**

It shall be unlawful for any person to engage in any trade, business, profession or occupation within the town without a business tax receipt license, or upon a business tax receipt license issued upon false statements made by any person or in their behalf.

**Sec. 28-34. Evidence of engaging in business.**

(a) The fact that any person represented themselves as being engaged in any business, occupation or profession for which a business tax receipt license is required for the transaction of business or the practice of such profession shall be evidence of the liability of such person to pay a business tax license, regardless of whether such person actually transacts any business or practices a profession.

(b) Displaying a sign or advertising indicating the conduct of a business or profession in the classified section of the telephone directory or town directory, or other media, shall be evidence that such person is holding themselves out to the public as being engaged in a business or profession.

(c) For the purpose of this section, any person shall be deemed to be in business or engaging in nonprofit enterprise, and thus be subject to the requirements of this article, when such person does one act of:

(1) Selling any goods or service,

(2) Soliciting business or offering goods or services for sale or for hire.

(d) The agent or other representative of a nonresident who is doing business in the town shall be personally responsible for the compliance of such agent's or representative's principal and of the business the agent or representative represents under this article.

(e) The possession of a current occupational license shall not be considered substantial competent evidence in determining whether a non-conforming use has been active and/or in continuous operation. Furthermore, the issuance of an occupational license for a business or occupation shall not form the basis for a business operator to assert that the town is estopped or has waived its right to determine that a non-conforming use has ceased operating pursuant to the non-conforming use provisions of the town's zoning code.

### **Sec. 28-35. Exemptions.**

The local business tax license exemptions in F.S. §§ 205.063--205.193 shall be applicable in the town.

### **Sec. 28-36. Nonprofit enterprises.**

~~(a) The town commission may authorize the issuance of a license, without the payment of any occupational license fee therefore, to any person or organization for the conduct or operation of a nonprofit enterprise, either regular or temporarily, when it finds that the applicant operates, without private profit, for a religious, charitable, scientific or educational purpose, if the applicant can conform to all other applicable conditions, including inspections, and pays all applicable inspection and other fees which are not subject to the waiver permitted by this section. Said occupational license shall be known as a no-charge license.~~

~~(b) An applicant for a no-charge license shall submit an application therefore to the community development director, upon forms prescribed by and furnished by the community development department, and shall furnish such additional information and make such affidavits as shall be required by the town commission. Said application shall, at a minimum, require the following information:~~

~~(1) Proof of sales tax exemption pursuant to provisions of F.S. § 212.08, relating to religious, charitable, scientific, educational and related institutions and organizations ("charitable organizations").~~

~~(2) If solicitation of charitable contributions is also contemplated, proof of registration with the division of consumer services, state department of agriculture and consumer services pursuant to F.S. ch. 496 and compliance with chapter 22 of this Code.~~

~~(3) The names, addresses and phone numbers of the officers, directors, managers and operation of the charitable organization and any related enterprise intending to conduct business within the town.~~

- ~~(4) The name, address and phone numbers of the property owner.~~
- ~~(5) A letter addressed to the town commissioner stating that the contemplated nonprofit enterprise will not have a detrimental impact on any for profit business in the town. In support of this statement, the letter shall describe the nature of the nonprofit enterprise and any similar for profit enterprises in the town and explain any differences in products, services, market or other factors which would eliminate any concern over detrimental impact on said for profit enterprise.~~
- ~~(c) A person or organization operating under a no charge license shall operate such person's or organization's nonprofit enterprise in compliance with this article and all other applicable statutes, codes and regulations.~~
- ~~(d) No occupational license shall be required of any charitable, religious, fraternal, youth, civic, service or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic and service activities of the organization. Provided, however, such organization must comply with the provisions of chapter 22 of this Code relating to solicitation, where applicable.~~

**Sec. 28-36-37. When due and payable. Payment of tax; delinquency and penalty.**

- (a) Business tax receipts shall be sold by the Finance Department beginning annually on 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. Payment of the renewal tax is required regardless of whether or not the taxpayer receives a renewal notice from the Town, and the failure of the Town to send a renewal notice or the non-receipt of a renewal notice by a taxpayer, shall not constitute a valid defense in any enforcement action by the Town. Renewal of the receipt is not valid for more than 1 year and all receipts expire on September 30 of each year, except as otherwise provided by law. 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. All licenses shall be issued by the finance director beginning August 1 of each year and shall be due and payable on September 30 of each year and shall expire on September 30 of the succeeding year, unless otherwise provided for in this article. 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.
- (b) Any person engaging in or managing any business, occupation or profession without first obtaining a business tax receipt if required in this article, shall be subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.
- (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 tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs

incurred as a result of collection efforts, and a penalty of up to \$250.00 per offense as authorized by F.S. Chapter 205.

(d) Only those persons, businesses, occupations, or professions which are exempt pursuant to F.S. Sections 205.063, 205.064, 205.162, 205.171, 205.191, 205.192 and 205.193 shall be exempt from this article.

**~~Sec. 28-38. Delinquency penalty.~~**

~~(a) Any license tax due and remaining unpaid by October 1 shall be considered delinquent and shall be increased by a penalty of ten percent for the month of October, plus an additional five percent penalty for each month of the delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed 25 percent of the occupational license fee for the delinquent establishment, which penalty shall be paid prior to the issuance of the license.~~

~~(b) The finance director shall collect the penalties provided for in this section with such delinquent license tax.~~

~~(c) Nothing in this section shall be construed as being a bar or waiver of the right of prosecution or enforcing any other penalty provided by this article or otherwise provided by law.~~

~~(d) Any person engaging in or managing any business, occupation or profession without first obtaining a an occupational license and paying the fees therefor, if required under this article, shall be subject to a penalty of 25 percent of the license determined to be due in addition to any other penalty provided by law.~~

~~(e) Any person who engages in any business, occupation, or profession covered by this article, who does not pay the required occupational license tax within 150 days after the initial notice of tax due, and who does not obtain the required occupational license is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and penalty of up to \$250.00.~~

**~~Sec. 28-39. Payment of tangible personal property taxes prerequisite to issuance.~~**

~~(a) No occupational license shall issue to any person unless and until such person shall have paid all outstanding tangible personal property taxes owed by such person.~~

~~(b) Whenever any firm or company is composed of two or more individuals, no occupational license shall issue when there is outstanding and unpaid any tangible personal property tax owed by any individual member of such firm or company.~~

**~~Sec. 28-37. 28-40. Partial-year local business tax receipt licenses.~~**

A business that shall begin commences between April 1 and September 30 may secure a local business tax receipt license by payment of one-half of the tax amount provided in this article, unless otherwise provided for herein.

**~~Sec. 28-38. 28-41. Transferability.~~**

(a) Any business tax receipt license may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to ten percent of the annual business tax license tax but not less than \$3.00 nor more than \$25.00 and presentation of the original receipt license and evidence of the sale.

(b) Upon written request and presentation of the original receipt license, any receipt license may be transferred from one location to another location in the town same municipality upon payment of a transfer fee of up to ten percent of the annual business tax license tax, but not less than \$3.00 nor more than \$25.00.

**Sec. 28-39. ~~28-42.~~ Duplicates.**

(a) Duplicate business tax receipts licenses may be issued by the finance director to the person to whom the original business tax receipt license was initially issued to replace a business tax receipt license which has been lost or destroyed, upon submission by such person of proof satisfactory to the finance director that such person is the person entitled to such duplicate business tax receipt license, that the provisions of this article have been and are being complied with, that such business tax receipt license has in fact been lost or destroyed.

(b) There shall be a fee of \$25.00 ~~\$5.00~~ to issue a duplicate receipt license to cover the cost to the town.

**Sec. 28-40. ~~28-43.~~ Posting. Display of receipt required.**

Every person engaged in a business, occupation or profession subject to the provisions of this article, which business, occupation or profession is conducted at or from a fixed place of business, shall keep the business tax receipt license issued therefor posted in a conspicuous place upon the premises at or from which the business, occupation or profession is conducted.

**Sec. 28-41. ~~28-44.~~ Carrying on person where no fixed place of business maintained.**

Every person engaged in a business, occupation or profession subject to the provisions of this article, but not operating from a fixed place of business, shall keep the local business tax receipt license issued therefor upon such person at all times while engaging in the business, occupation or profession for which it was issued.

**Sec. 28-42. ~~28-45.~~ Reports by taxpayers licensees.**

(a) Each person required to pay a business license tax required by this article shall report under oath to the community development finance director, giving all the information necessary for a proper determination therein of the amount of the business license tax due.

(b) In the case of wholesale and retail merchants, such report shall show the total stock of merchandise.

(c) The community development finance director may propound interrogatories and furnish forms for the filing of the returns, and require the giving of any information necessary to enable the finance director or the community development finance director's authorized deputy to determine the proper amount of tax license due, and make such investigation and inspection of the place of business and records of the person required to pay a tax license as the community development finance director may determine necessary in order to verify any returns or determine the proper license amount.

**Sec. ~~28-43.~~ 28-46. Self-classification of business as merchant.**

(a) Any person specifically classified in this article and having a fixed or flat business tax license fee imposed, who maintains a regularly established place of business in the town and who keeps complete records of all business transacted, and which business by the nature thereof is capable, for the purpose of this article, of being classed as a merchant, may elect to be classified as a retail or wholesale merchant, as the case may be, by complying with the requirements of this article for merchants, and paying on the basis of the merchant's rate, in lieu of the fixed or flat rate. In the event of such election, stock of merchandise shall mean stock of merchandise for all business transacted by such person.

(b) The following businesses, professions or occupations are excluded from qualifying for a merchant's business tax receipt license hereunder:

- (1) Abstract companies or abstractors;
- (2) Auditors, public accountants, auditing companies and public bookkeepers;
- (3) Brokers;
- (4) Consultants;
- (5) Insurance adjusters;
- (6) Insurance agents;
- (7) Insurance companies or bonding companies;
- (8) Professions.

**~~Sec. 28-47. Persons doing both wholesale and retail business.~~**

~~(a) Any person who is both a wholesale and retail merchant shall make separate reports for the wholesale business and for the retail business and obtain licenses accordingly.~~

~~(b) Any retail merchant who desires to do a wholesale business also may elect to do such wholesale business under the retail merchant's retail license by paying the license tax based on both the retail and wholesale business at the retail rate.~~

**Sec. ~~28-44.~~ 28-48. Separate local business tax receipts for separate locations.**

If any person shall operate any of the businesses provided for in this article at more than one location, each location shall be considered a separate business and a separate local business tax receipt license shall be required unless otherwise provided for in this article.

**~~Sec. 28-49. Chain stores.~~**

~~(a) Persons having what is known as chain stores, and operating in addition thereto wholesale depots or warehouses where they furnish and replenish their chain stores, are liable for the license tax for wholesale merchants, and for every distributing house or place in the town operated by any person engaged in the business of a merchant for the purpose of distributing goods, wares and merchandise among such person's retail stores, a separate license shall be required.~~

~~(b) The goods, wares and merchandise distributed through such distributing house or place shall be regarded as stock of merchandise for the purpose of measuring the license tax, which tax shall be the same as the license tax imposed hereby on a wholesale merchant, and where no wholesale price is used in the accounting of such distribution, the usual market price or value shall be used.~~

**~~Sec. 28-45. 28-50. Additional tax based Based on stock of merchandise stock--In addition to business tax license paid under other classifications.~~**

~~(a) Any person beginning any new business coming under any classification the business tax receipt license for which is based on stock of merchandise, shall pay the minimum and all other business tax receipts licenses required and shall, at the end of the first 60 days' business, file a sworn statement of such stock of merchandise as shown by an inventory thereof taken on the 60th day, and the business tax license tax shall be computed on such inventory and whatever additional tax, if any, is due shall be paid at such time and a receipt shall be issued showing the payment of such amount.~~

~~(b) Change of management or ownership during either the preceding or current license year shall not cause a merchant or a broker to come within the classification of one beginning a new business, except in any case where the records of the preceding year have been lost, destroyed or are incapable of being analyzed, such business shall be classified as a new business, or the license may be arrived at as may be otherwise provided for.~~

~~(b) (c) Where it is required in this article that a license business tax shall be based on stock of merchandise, it shall be in addition to any license business taxes paid under any other classifications, and the stock of merchandise, as used for the determining of such business tax license, shall be based on the stock of all merchandise whether classified business tax receipts licenses are also required or not.~~

**~~Sec. 28-51. Same--Provisions inapplicable to sales of gold, etc.~~**

~~No part of this article requiring a license measured by stock of merchandise shall apply to any sales of gold or other articles where the United States Government or the state definitely controls and fixes the price at which the same shall be bought and sold.~~

**~~Sec. 28-46. 28-52. Businesses within more than one classification. to meet requirements of each.~~**

Whenever any occupation, business, profession or privilege shall fall into more than one of the classifications contained in the business tax license schedule, such occupation, business, profession or privilege shall comply with the business tax license requirements of each such classification or privilege.

**Sec. ~~28-47.~~ ~~28-53.~~ Liability insurance required.**

(a) Whenever a business tax receipt license is issued under the provisions of this article, the fee for which is dependent upon the number of vehicles operated by the taxpayer licensee or in which such business the use of any truck, or other similar vehicle, is required or, in effect, such taxpayer licensee, in addition to all other requirements of law, shall carry in full force and effect at all times and shall submit satisfactory proof thereof at the time of making application for such business tax receipt license, a minimum of public liability insurance as is required by F.S. ch. 324, the Florida Financial Responsibility Law.

(b) In addition thereto, such taxpayers licensees as are designated in the business tax license schedule shall carry such additional higher limits as are set forth in this article.

(c) In addition thereto, the taxpayer licensee shall furnish to the finance director a certificate of general liability insurance of at least \$10,000.00 for one injury or \$20,000.00 for more than one injury, covering the negligence of all persons engaged in the business, whether owner, servants, agents or employees, while they are within their scope of authority or employment.

(d) Whenever liability insurance is referred to in this article as a prerequisite to the issuance of any local business tax receipt such insurance shall be written for a period of time to coincide with that of the local business tax receipt being sought.

(e) In all events, this shall be for a period to extend through and including October 1 following the effective date of the issuance of the business tax receipt

(f) Notice of cancellation of any policy of liability insurance required herein shall be furnished to the finance director prior to the effective date of such cancellation by the company writing such insurance or by the policyholder.

**~~Sec. 28-54. Same Expiration date; cancellation.~~**

~~(a) Whenever liability insurance is referred to in this article as a prerequisite to the issuance of any license, such insurance shall be written for a period of time to coincide with that of the license being sought.~~

~~(b) In all events, this shall be for a period to extend through and including October 1 following the effective date of the issuance of the license.~~

~~(c) Notice of cancellation of any policy of liability insurance required herein shall be furnished to the finance director prior to the effective date of such cancellation by the company writing such insurance or by the policyholder.~~

**~~Sec. 28-55 Certificates of occupancy.~~**

~~Prior to the issuance of any license under the provisions of this article, the community development director, finance director shall require that the applicant submit a certificate of~~

~~occupancy as to the premises upon which the business is to be conducted, which certificates of occupancy shall have been duly theretofore issued by the community development director under the provisions of this article.~~

**~~Sec. 28-56. Certificates of competency.~~**

~~Whenever it is provided by an ordinance of the town, or any provision of this Code, that an examination shall first be passed by any applicant for a license, no occupational license shall be issued unless the licensee holds a current certificate of competency to engage in the respective field of work.~~

**~~Sec. 28-57. Vending and amusement machines.~~**

~~The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services or where an amusement or game machine is operated must ensure that any required municipal or county occupational license for the machine is secured. 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 occupational license under the category designated for telephone companies in the municipality or county or a pay telephone service provider certified pursuant to F.S. § 364.3375. The license tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous licensing year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one vending machine with another machine during a licensing year does not affect the tax assessment for that year, unless the replacement machine belongs to an occupational license tax classification that requires a higher tax rate. For the first year in which a municipality or county assesses an occupational license tax on vending machines, each business owning machines located in the municipality or county must notify the municipality or county, upon request, of the location of such machines. Each business owning machines must provide notice of the provisions of this section to each affected business premises where the machines are located; the business premises must secure the license if it is not otherwise secured.~~

**~~Sec. 28-59. License does not exempt property from taxation.~~**

~~Licenses imposed and collected under this article shall not be construed to exempt from other forms of taxation the property used in the licensed business or occupation.~~

**~~Sec. 28-61. Termination of business in event of bankruptcy.~~**

~~(a) When any person engaged in the mercantile or any other business within the town shall make any assignment for the benefit of creditors, or when any such person shall be adjudicated a voluntary or involuntary bankrupt, any license theretofore issued authorizing~~

~~such person to do business within the town shall immediately be terminated and shall, upon such assignment for the benefit of creditors or upon such adjudication in bankruptcy, immediately become null and void.~~

~~(b) It shall be unlawful for any person to engage in the business of selling or sell any goods, wares, merchandise or other personal property, advertised as, or generally referred to as a bankrupt sale, wholesaler's or manufacturer's closing out sale, or as goods damaged by fire, smoke, water or otherwise, before such person shall have filed an application with the tax collector for a license to conduct such business or make such sale, and shall pay a tax of \$50.00.~~

~~(c) It shall be unlawful for any licensee to include other goods or merchandise with the stock on hand at the time of application for such license.~~

~~(d) No person issued a license under this section shall be permitted to reopen the business for which same shall be issued, and no license shall be issued for such purpose.~~

### **~~Sec. 28-62. Rights of commission unabridged.~~**

~~The adoption of this article and schedule of licenses shall not abridge the right of the town commission to pass other ordinances provided for herein at any time, or to pass other ordinances providing for excise or license taxes or other liens or assessments, whether pertaining to any of the subjects contained or provided for in this article or not, and the same shall not affect any of the matters or provisions of this article unless specifically so stated.~~

### **~~Sec. 28-64. Requirements for issuance.~~**

~~(a) Each application for a license shall comply with the requirements prior to the issuance of a license, as follows:~~

~~(1) Approval of the community development director;~~

~~(2) Approval of the fire inspector.~~

~~(b) As a prerequisite to receiving an occupational license, the applicant or new owner must present to the town either:~~

~~(1) A copy of the applicant's or new owner's current fictitious name registration, issued by the division of corporations of the department of state; or~~

~~(2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act, F.S. § 865.09.~~

~~(c) Any person applying for or renewing an occupational license for the licensing period beginning October 1, 1985, to practice any profession regulated by the department of business and professional regulation, or any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before the occupational license may be issued. Thereafter, only persons applying for the first time for an occupational license must exhibit such certification, registration, or license.~~

~~(d) The department of business and professional regulation shall, by August 1 of each year, supply to the town, a current list of professions it regulates and information regarding~~

~~those persons for whom local occupational licenses should not be renewed due to the suspension, revocation, or inactivation of such person's state license, certificate, or registration. The town shall not renew a an occupational license unless such person can exhibit an active state certificate, registration, or license.~~

~~(e) No occupational license for the operation of an assisted living facility pursuant to F.S. ch. 400, pt. III (F.S. §§ 400.401-400.454), shall be issued or renewed, without first ascertaining that the applicant has been licensed by the agency for health care administration to operate such facility at the specified location or locations.~~

~~(f) No occupational license to operate a pharmacy shall be issued by the town unless the applicant shall first exhibit a current permit issued by the board of pharmacy; however, no such occupational license shall be required in order to practice the profession of pharmacy.~~

~~(g) No occupational license shall be issued or renewed to any pest control business coming under F.S. ch. 482, unless a current license has been procured from the state department of agriculture and consumer services for each of its business locations in the town. Upon presentation of the requisite licenses from such department and the required fee, an occupational license shall be issued by the town.~~

~~(h) No occupational license 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, shall be issued or renewed unless such business exhibits a current license, registration, or letter of exemption from the state department of agriculture and consumer services.~~

**Sec. 28-65. Application fee required for applications and renewals.**

~~An application for a new occupational license or the renewal of an existing occupational license shall be accompanied by payment of the appropriate application fee. The amount of these fees shall be established and may be periodically revised through a resolution of the town commission. These fees are intended to cover the costs associated with the processing of applications and renewals by town staff.~~

**Sec. 28-48. 28-66. Schedule of fees and regulations.**

The classifications, code numbers and rates of all annual business taxes licenses, unless otherwise specified, shall be as follows:

**Classification Fee**

**A**

(1) **ABSTRACT COMPANIES . . .** \$141.00

Additional business tax receipt license required for:

o. AM130 Sightseeing boats . . . 47.00

Space to operate must be approved and assigned by the town commission. Marine coverage insurance must be in effect and in full force. A certificate of the insurance must be filed with the application for a business tax receipt license before a business tax receipt license can be issued.

(13) **AN040 ANTIQUE SALES.** Definition: Merchandise of intrinsic value not to be confused with secondhand merchandise. New merchandise must be less than 50 percent of total inventory value. Requires merchant business tax receipt ~~license~~.

(17) **AR030 ARMS SALES . . . 180.00**

Includes pistols, shotguns and firearms of all kinds, and/or knives, brass knuckles, slingshots, switchblades, or any other handheld device ruled to be a deadly weapon by the Florida Supreme Court. Does not cover fireworks. Surety bond and police reports required. Where other merchandise is sold a merchant inventory business tax receipt ~~license~~ is required.

(23) **AT030 ATTORNEYS-AT-LAW,** Without further business tax receipt ~~license~~, may act as a collection agency and may pay taxes for clients without being classified as a tax collection agency; may also act as Insurance Adjustor, F.S. § 626.851 et seq., each . . . 141.00

## **B**

(33) **BICYCLES:**

a. BI010 Bicycle dealers, includes sales, rentals, and repairs. Merchant business tax receipt ~~license~~ required.

(36) **BOATS:**

c. BO014 Sales. Motors, boat trailers, with an established place of business within town limits. Merchant business tax receipt ~~license~~ required.

## **C**

(57) **CI020 CITRUS FRUIT SHIPPER,** including taking orders for fruit shipping; if part of retail sales establishment, a business tax receipt this license is required in addition to merchant license . . . 66.00

(63) **CO050 COMMERCIAL FREIGHT AND PASSENGER AGENCY,** applicable when the company is not otherwise business taxed ~~licensed~~ by the town . . . 220.00

## **E**

(89) **EN030 ENGRAVERS,** when not paying any other town business tax ~~license~~ 47.00

(90) **EXHIBITIONS,** promoted by commercial establishment, to be held for no more than 14 consecutive days during any three month period; no more than four exhibitions per year at any one establishment or shopping center. Examples of exhibitions are:

auto shows, arts and crafts shows, clothesline art shows, bicycle races, band concerts, boat shows, promotion of research products.

a. EX010 An exhibition for which no policing is necessary, and no inspections are necessary by fire, health, building, police, electrical or plumbing inspectors, annual business tax license fee . . . 141.00

b. EX011 An exhibition for which policing is necessary, and inspections are necessary by fire, health, building, police, electrical or plumbing inspectors, annual business tax license fee . 270.00

## F

(95) **FI030 FILM, VIDEO, MOTION PICTURE RENTAL LIBRARY.** This is in addition to a camera shop. Where merchandise is sold, a merchant business tax license is required . . . 47.00

### (96) FIRE EXTINGUISHERS:

a. FI040 Sales and service, with place of business within town limits, using vehicles to perform services, merchant business tax license required.

(100) **FO010 FOOD LOCKERS AND COLD STORAGE,** renting cold storage space to the public other than ice factory and when not paying a warehouse and public storage business tax license . . . 94.00

(102) **FUNERAL CHAPELS, UNDERTAKERS.** When carrying a stock of, or selling caskets, or any other merchandise, or personal property, merchant business tax license required in addition to below:

## G

### (105) **GAS, BOTTLED GAS, GAS COMPANIES, GASOLINE (BULK), LIQUIFIED NATURAL GAS, KEROSENE, OILS FOR ILLUMINATING, COOKING, OR LUBRICATING, PROPANE:**

c. Bottled gas:

1. GA036 Service from a truck, with no established place of business, per vehicle . . . 47.00

2. GA038 With an established place of business within the town limits.

Permits wholesale or retail of manufactured gas or liquefied petroleum gas. Merchant business tax license required.

Name on both sides of trucks. No installation of appliance or tanks permitted under this business tax license.

(107) **GU010 GUNSMITH,** if selling arms merchant business tax license also required . . . 47.00

**H**

(119) **IN005 INCOME TAX SERVICE, INDIVIDUAL**, not full-time occupation, for time from January 1, to April 15 of any one year. If no advertising is done and there are not employees. No business tax license required.

(122) **IN050 INTERIOR DECORATOR, DESIGNER DISPLAY ROOMS AND SHOWROOMS**, where no stock on floor is carried for sale. Merchant business tax license is if stock is sold from the floor . . . 47.00

**J**

(125) **JE010 JEWELRY OR WATCH REPAIRING**, if part of a business establishment, a merchant business tax license also required . . . 28.00

(126) **JUNK DEALER OR SHOP, GATHERER, JUNKYARD:**

b. JU020 Junk gatherer, by vehicle when not covered by junk dealer's business tax license, requires a surety bond of \$250.00. Each vehicle . . . 47.00

**K**

(128) **KE040 KEY OR LOCKSMITH**, when not paying any other town business tax license. . . . 27.00

**M**

(135) **MA062 MAIL RETAIL STORE, MAIL BOX CENTER**, not United States Postal Service, if selling merchandise must also obtain merchant business tax receipt license. . . 47.00

(139) **ME020 MERCHANT**. All merchandise not otherwise provided for in this article shall be classified as mercantile lines and each person engaged in the sale of such merchandise is required to cover their operations by obtaining a business tax receipt taking out a license as follows: The license business tax on every merchant, whether any other license business tax is required by any subsection of this article or not, shall be measured by the amount of stock of merchandise and shall be figured and arrived at as follows:

- a. For the first \$1,000.00 or fraction of \$1,000.00 of stock of merchandise 21.00
- b. For each additional \$1,000.00 or fraction thereof 5.00
- c. The amount calculated per a. and b. above shall be multiplied by a constant factor as outlined below, to determine the total license business tax due:

TABLE INSET:

<i>Calculated Amount per a. and b. above</i>	<i>Constant Factor</i>
\$100.00 or less . . .	1.0
\$101.00 to \$300.00 . . .	1.0
Over \$300.00 . . .	1.0

d. The words "stock of merchandise" shall be held to mean the cash value of merchandise or goods on hand last January first, or for the applicant's fiscal year, whichever being the higher, and not the amount of the capital stock invested in the business. If a business tax receipt license is issued for a business not operating on the preceding January first, then a business tax receipt license shall be issued for \$20.00 on a merchandise valuation of \$1,000.00. Inventory shall be taken 60 days after issuance of the business tax receipt license and the business license tax shall be computed on such inventory and whatever additional tax, if any, is due shall be paid at such time and a receipt shall be issued showing the payment of such amount.

**(144) MOTOR VEHICLE SALES, SERVICE, REPAIR, RENTAL, SHIPPING, TOWING**, includes automobiles, trucks, tractors, and motorcycles.

e. Motor vehicle sales.

1. New vehicles. Franchise agencies or persons engaged in the sale of new automobiles or trucks shall be subject to the following schedule of license business taxes based on the number of only new units sold per annum:

Preceding year

- i. AU070 4 to 99 189.00
- ii. AU071 100 to 149 . . . 220.00
- iii. AU072 150 to 199 . . . 294.00
- iv. AU073 200 to 249 . . . 367.00
- v. AU074 250 to 299 . . . 441.00
- vi. AU075 300 to 349 . . . 441.00
- vii. AU076 350 or over . . . 504.00

2. Used vehicles or new tractors. Agencies or persons engaged in the sale of only used automobiles, trucks or tractors or new tractors shall be subject to the following schedule of license business taxes based on the number of used units or new tractor units sold per annum:

Preceding year

- i. AU080 4 to 99 94.00
- ii. AU081 100 to 149 141.00
- iii. AU082 150 to 199 189.00
- iv. AU083 200 to 249 189.00
- v. AU084 250 to 299 221.00
- vi. AU085 300 to 349 257.00
- vii. AU086 350 or over . . . 294.00

3. Agencies or persons licensed under subsections 1 or 2 are required to obtain an business tax receipt occupational license for each of the following additional businesses conducted on the site:

- i. Motor vehicle repair shop;
- ii. Paint and body shop;
- iii. Parts department, whether retail sales only or in association with repair shop;
- iv. Used cars;
- v. No business tax receipt license required for auto wrecking service if used in normal course of business and not registered with law enforcement agencies for calls;
- vi. Parts, sales.

New parts merchant business tax receipt license required, ~~license-business tax~~ based on inventory.

AU130 Used parts (secondhand dealer) 47.00

No business tax receipt license required for auto wrecking if used in normal course of business and not registered with law enforcement departments for calls. Notice to chief of police of any autos purchased from juveniles

AU162 Plus an additional ~~license~~ business tax for each cab or taxi operated, each . . .  
47.00

**(146) MUSIC:**

a. MU010 Conservatory 47.00

Teaching of music by staff, booking musical events and entertainment, such as shows and orchestras. If there is retail sales of sheet music, musical instruments and other related materials, a merchant business tax receipt license is required.

b. Playing machines, coin-operated, see COIN-OPERATED MACHINES.

c. Teachers, no business tax receipt license required. Persons giving lessons in homes without assistance or staff require no business tax receipt license; however, if music, records, or instruments are sold, then a merchant business tax receipt license is required.

**N**

**(148) NEWS:**

a. NE002 Magazine depot, wholesale 47.00

If merchandise is sold, an additional merchant business tax receipt license is required.

**P**

**(159) PA040 PAWNBROKERS, PAWNSHOPS**, requires approval by the town commission, after a permit has been issued by law enforcement personnel, \$250.00 cash or surety bond. If selling other than articles taken on pledge, a merchant business tax receipt license is required in addition to the pawnbroker's business tax receipt license . . . 400.00

(162) **PE020 PET SHOPS, BIRDS, FISH AQUARIA**, includes the sale of supplies, pet foods, etc. Merchant business tax receipt license also required 47.00

**T**

(192) **TA040 TAXIDERMIST**, where merchandise is carried, merchant business tax receipt license is also required 94.00

(194) **TE030 TELEPHONE COMPANY**, includes telecommunications, beepers, wireless service providers, not including retail sales of equipment, which requires a merchant business tax receipt license 420.00

**U**

(198) **UNIFORM SALES OR RENTALS:**

a. With an established place of business within the town limits, merchant business tax receipt license required.

**W**

(201) **WATER SOFTENER SALES, SERVICE, INSTALLATION:**

a. WA030 Sales and rental of equipment and service. Merchant business tax receipt license required with an established place of business in the town.

**Section 8.** Chapter 36, Article II, Sections 36-55, 36-102, 36-103 and 36-106 of the Code of Ordinances of the Town of Lake Park, Florida are hereby amended to read as follows:

**Sec. 36-55. Business tax receipt ~~Occupational license~~ required.**

~~An occupational license~~ A business tax receipt is required upon approval of a license and shall only be issued when the holder thereof has paid the annual license fee business tax specified for a taxicab business as provided in the ~~occupational license fee~~ business tax schedule, section 28-48. ~~66.~~ Failure to pay annually the ~~occupational license fees~~ business tax hereunder shall result in automatic revocation of the business tax receipt license. The ~~occupational license fee~~ business tax shall be in addition to any other fees or charges established by proper authority and applicable to the holder.

**Sec. 36-102. Application; issuance; business tax receipt ~~occupational license~~ required.**

(a) *Application requirements.* After a holder has obtained a certificate and before any motor vehicle shall be operated, the holder shall make application for a vehicle decal for each motor vehicle. Each application shall be on a form provided by the town and verified under oath by the holder and shall contain the following information:

- (1) Name and address of company.
- (2) Copy of current valid certificate.
- (3) Type of service as authorized by the certificate.
- (4) Number of vehicles as authorized by the certificate.
- (5) Vehicle description, including make, model, year and color.
- (6) Vehicles identification number (VIN).
- (7) Condition of vehicle and certification of maintenance program pursuant to section 36-133.
- (8) Evidence of insurance.
- (9) State of license plate number.
- (10) Passenger capacity.
- (11) Such further information as the town manager may require.

(b) *Business tax receipt Occupational license requirement.* A business tax receipt An occupational license for each vehicle shall be required, and a vehicle decal shall not be issued unless the applicant has paid an annual license fee as provided in the business tax occupational license fee schedule, section 28-48.66.

#### **Sec. 36-103. Renewal, duration.**

(a) Prior to issuance of a renewal for a vehicle decal, the holder shall submit a renewal application form as provided by the town and verified under oath by the holder.

(b) Each vehicle decal issued hereunder may be renewed upon payment of an annual license fee as provided in the business tax occupational license fee schedule, section 28-48.66.

#### **Sec. 36-106. Suspension and revocation.**

(a) *Grounds for action.* The town manager may revoke or suspend a vehicle decal issued upon the following grounds:

- (1) Discontinued operation of the vehicle for which the decal was issued for a period of more than ten days.
- (2) Making of false statements, under oath, to obtain the vehicle decal.
- (3) Failure of the holder to continue to maintain the vehicle to the standards required by section 36-133.
- (4) Suspension or revocation of the certificate of the owner of the vehicle for which the decal was issued.

(b) *Failure to pay business tax occupational license fee.* Failure to pay an annual business tax occupational license fee shall result in automatic suspension or revocation of the vehicle decal.

**Section 9.** Chapter 78, Article III, Section 78-70 of the Code of Ordinances of the

Town of Lake Park, Florida is hereby amended to read as follows:

**Sec. 78-70. Park Avenue Downtown District.**

h) *Permitted uses.* The provisions of this section shall apply to any use classified by Table 78-70-1 as a permitted use.

(1) *Application.* If necessary, an application for a building permit shall be filed with the community development department. If a building permit is required, an application for a business tax receipt shall be required in accordance with the provisions of chapter 28, article II of this Code. ~~an occupational license shall be filed with and approved by the community development department prior to issuance of a certificate of occupancy.. If a building permit is not required, an application for an occupational license shall be filed with and approved by the community development department, prior to commencement of the use or activity. Occupational licenses shall be filed, reviewed, and approved subject to chapter 28, article II of this Code.~~

(2) *Community development department review.* The community development department shall review the application for a building permit or occupational license to ensure compliance with the requirements of this section and this Code, and to determine if any other governmental permits are required prior to establishment of a proposed use.

t) *Use and payment of outside consultants.* In order to more thoroughly review site plans, landscape plans, architectural plans and elevations, traffic impact studies, shared parking studies, or any similar professional study or document submitted as part of an application for development approval, the town manager may authorize the use of one or more consultants to review such studies or documents.

(1) *Selection of consultants.* Consultants shall be selected in accordance with applicable town requirements or policy.

(2) *Consultant payment.* An applicant for development approval shall provide an agreement, in a form acceptable to the town manager and town attorney, to guarantee payment of all reasonable expenses incurred by consultants employed by the town. The agreement shall include payment or surety in an agreed-upon amount to meet such reasonable consultant expenses.

(3) *Development approvals.* The town commission or town staff may withhold issuance of a development approval, administrative approval, site plan approval, occupational license, or similar forms of approval if costs incurred by a town consultant have not been fully reimbursed.

**Section 10. Severability.** If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of

competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

**Section 11. Repeal of Laws in Conflict.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**Section 12. Codification.** The sections of the Ordinance may be made a part of the Town Code of Laws and Ordinances and may be renumbered or relettered to accomplish such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word.

**Section 13. Effective Date.** This Ordinance shall take effect January 1, 2007.

Upon First Reading this 15 day of November, 2006, the foregoing Ordinance 11-2006, was offered by Commissioner Carey who moved its approval. The motion was seconded by Commissioner Balius, and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR PAUL CASTRO	<u>X</u>	_____
VICE MAYOR ED DALY	<u>X</u>	_____
COMMISSIONER CHUCK BALIUS	<u>X</u>	_____
COMMISSIONER JEFF CAREY	<u>X</u>	_____
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	_____

Upon Second Reading this 6 day of Dec, 2006, the foregoing Ordinance 11-2006, was offered by Commissioner Carey who moved its adoption. The motion was seconded by Commissioner Osterman, and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR PAUL CASTRO	<u>Absent</u>	_____
VICE MAYOR ED DALY	<u>X</u>	_____
COMMISSIONER CHUCK BALIUS	<u>X</u>	_____
COMMISSIONER JEFF CAREY	<u>X</u>	_____
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	_____

The Mayor thereupon declared Ordinance No. 11-2006 duly passed and adopted this 6 day of December, 2006.

TOWN OF LAKE PARK, FLORIDA

BY: *Paul Castro*  
Mayor Paul Castro

ATTEST:

*Veronica Mendez*  
Veronica Mendez  
Town Clerk  
TOWN OF LAKE PARK  
SEAL  
FLORIDA

Approved as to form and legal sufficiency:

*Thomas J. Baird*  
Thomas J. Baird, Town Attorney