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ARTICLE III. BUSINESS TAX ^[2]

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Sec. 58-50. Revision to "occupational license."

- (a) Pursuant to state law, this article no longer uses the term "occupational license tax" to refer to the tax provided for herein. Such term is now "business tax." Additionally, this article no longer uses the term license to refer to the written acknowledgement procured as provided for herein to show that a person has paid a business tax. Such term is now "business tax receipt."
- (b) Where the Code uses the term "occupational license tax," or a derivative thereof, to refer to the tax provided for herein, such term shall hereby be considered "business tax."
- (c) Where the Code uses the term "occupational license," or a derivative thereof, to refer to the written acknowledgment procured as provided for herein to show that a person has paid a business tax, such term shall hereby be considered "business tax receipt."
- (d) The changes in terms of occupational license tax to business tax and occupational license to business tax receipt shall not substantively affect the regulations provided for herein.

(Ord. No. 07-06, § 2.5-22-03)

Sec. 58-51. Levy.

A business tax is hereby levied upon, and shall be collected from every person who:

- (1) Maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within the city limits.

- (2) Maintains a permanent business location or branch within the city for the privilege of engaging in or managing any profession or occupation within the city limits.
- (3) Does not qualify under the provisions of subsection (1) or (2) and who transacts any business or engages in any occupation or profession in interstate commerce when such business tax is not prohibited by Section 8, Article 1 of the United States Constitution.

The businesses, professions and occupations on which such tax is levied are specifically enumerated in section 58-67. As fixed in section 58-67, each of such amounts unless otherwise specifically stated will be the amount payable as a business tax for exercising the privilege of carrying on or engaging in the business, profession or occupation mentioned, for each annual period designated. It shall be unlawful for any person to carry on or engage in any business, occupation or profession described and designated in this article without having complied with the terms of this article and paid the business taxes provided in section 58-67.

(Ord. No. 07-00, § 2, 3 27-07)

Sec. 58-52. Required.

No person shall engage in or manage any business, occupation or profession for which there is a business tax required by this chapter or any other provisions of the Code unless such person shall first procure a business tax receipt to conduct the same from the office of the city clerk.

It shall be no defense of nonpayment of any business tax required by this chapter that the person did not receive any bill or notice that the same was due from the city.

(Ord. No. 07-00, § 2, 3 27-07)

Sec. 58-53. Businesses falling under multiple classifications.

When any occupation, business, profession or privilege shall fall into more than one of the classifications contained in section 58-67, such occupation, business, profession or privileges shall be required to comply with the business tax requirements of each classification or provision, paying 50 percent of the tax due for each classification after the primary receipt is issued.

(Ord. No. 07-00, § 2, 3 27-07)

Sec. 58-54. Exemptions.

Business tax receipts required under this article shall be subject to the exemptions in F.S. §§ 205.063—205.193.

(Ord. No. 07-00, § 2, 3 27-07)

Sec. 58-55. Application.

- (a) No business tax receipt or transfer of business tax receipt shall be issued except upon written application signed by the owner of the business, an officer of the corporation, or his/her designee bearing a notarized letter of authority and payment of a \$25.00 nonrefundable administrative or processing fee. It shall be the duty of the city clerk, or his/her designee, before issuing a receipt, to require the owner, officer or authorized agent applying for such receipt to file an application giving full and complete information. The applications shall be retained as a part of the records of the office of the city clerk, in accordance with public records retention laws.

- (b) Any sign, advertisement, building occupancy, directory listing, internet or website listing, or activity indicating that a business, profession or occupation is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for a business tax receipt.
- (c) Any person owing delinquent business taxes required hereunder shall be required to pay such delinquent business taxes before being issued a new business tax receipt.

(Ord. No. 06-02 § 2.5 22-07)

Sec. 58-56. Evidence of competency or other licensing required.

Any person seeking a business tax receipt in any of the building trades or any profession or occupation which require state competency certification or licensing shall submit evidence of such competency or licensing.

(Ord. No. 07-00 § 2.5 22-07)

Sec. 58-57. Designation of location, evidence of compliance with zoning and other ordinances.

Each person seeking business tax receipt shall indicate each location from which the business is to be conducted, and shall show evidence that the use of that location conforms with the zoning ordinance and other applicable ordinances of the city.

(Ord. No. 07-00 § 2.5 22-07)

Sec. 58-58. Conformance with zoning and other ordinances prior to renewal.

At least six months prior to the expiration of a receipt, the city commission may require that each person seeking a new business tax receipt show evidence that the use at that location conforms with the zoning ordinance and other applicable ordinances of the city. Should any such nonconformity exist that may be reasonably corrected, the city commission may require conformance of such ordinances. The city commission shall consider requiring such conformances at the suggestion of the superintendent of public works or the mayor.

(Ord. No. 07-00 § 2.5 22-07)

Sec. 58-59. Notification of nonconformities prior to issuances.

Prior to the issuance of a new business tax receipt, or transfer of use to another location, the superintendent of public works shall notify the city clerk of any nonconformance with the zoning ordinance or other applicable ordinances of the city.

(Ord. No. 07-00 § 2.5 22-07)

Sec. 58-60. Challenge of information on application; appeal.

The city clerk is authorized to challenge information submitted by the applicant for a business tax receipt. If the applicant chooses, he may appeal the city clerk's decision as to classification and fee to the city commission at any regular or special meeting.

(Ord. No. 07-00 § 2.5 22-07)

Sec. 58-61. Term; proration for half year.

- (a) All business tax receipts required by this article shall be sold by the city clerk beginning July 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. Business tax receipts issued after April 1 shall be charged one-half the scheduled tax for that year.
- (b) Any person who engages in or manages any business, occupation or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the business tax due, in addition to any other penalty provided by law or ordinance.

(Ord. No. 07-03 § 2-5-27-07 Ord. No. 07-11 § 2-5-16-07)

Sec. 58-62. Business taxes under this article not in lieu of other taxation.

Business taxes imposed and collected by this article shall not be construed to exempt any person from other forms of taxation on the property used in the business or profession possessing a business tax receipt.

(Ord. No. 07-04 § 2-5-27-07)

Sec. 58-63. Display of business tax receipt.

Every person required to procure a business tax receipt shall exhibit it whenever called upon to do so by the city clerk or his/her designee, chief of police or any police officer of the city.

(Ord. No. 07-06 § 2-5-27-07)

Sec. 58-64. Transfer of business tax receipt.

- (a) All business tax receipts may be transferred to a new owner when there is a bona fide sale of the business, upon submittal of an application for transfer and payment of a transfer fee of ten percent of the annual business tax, but not less than \$3.00 nor more than \$25.00, and presentation of the original business tax receipt and evidence of the sale.
- (b) Upon written request and presentation of the original business tax receipt, any receipt, except for home occupation, may be transferred from one location to another location in the city upon payment of a transfer fee of up to ten percent of the annual business tax, but not less than \$3.00 nor more than \$25.00.

(Ord. No. 07-06 § 2-5-27-07)

Sec. 58-65. Delinquent penalties and penalties for late payment.

- (a) Those business tax receipts not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed 25 percent of the business tax.
- (b) Those business tax receipts for which the renewal fee has not been paid within 150 days of initial notice of fee due shall be subject to a delinquency penalty of \$250.00 plus all court costs, reasonable attorney's fees and any administrative costs incurred as a result of collection efforts.

(Ord. No. 07-08 § 2-5-27-07)

Sec. 58-66. Failure to obtain business tax receipt; penalty.

Any person engaging or managing any business, occupation or profession without first obtaining any business receipts required pursuant to this article is subject to an initial penalty of 25 percent of the business tax due. In addition, any person who fails to obtain the required business tax receipt within 14 days after receiving a notification from the city that such receipt is required shall be subject to a delinquency penalty of \$250.00 plus all court costs, reasonable attorney's fees and any administrative cost incurred as a result of collection efforts.

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Sec. 58-67. Schedule.

The business taxes, per annum, as required under this article, are hereby specified:

Automobiles:

- Dealer, new cars, sales and repair\$110.25
- Dealer, used cars, sales and repair82.69
- Taxi, limousines, first six cars55.13
- Garage and filling station, including repair, sale of gas, oil, tires, accessories and parts110.25
- Car wash, vehicle detailing82.69
- Vehicle rentals, golf cart rentals110.25

Barbershops and beauty parlors:

- Up to three chairs60.64
- Each additional chair2.21

Boat dealers and boat yards:

- Dealer, new or used boats, including sale of marine supplies (marine supplies only, see merchant, retail)82.69
- Boat yard and marina, including dry dock or marine ways for care, repair or construction, storage or rental of boats110.25
- Boat charter, per boat, boat, jet ski or similar rental, each55.13

Coin-operated device16.54

Contractors, general, and subcontractors82.69

Financial institutions, commercial banks, savings and loans, credit unions and mortgage companies110.25

Laundries, dry cleaners, self-service coin-operated laundries82.69

Merchants, retail or wholesale:

- Stock up to \$5,000.0055.13
- Stock from \$5,001.00 to \$10,000.0082.69
- Stock of over \$10,000.00110.25

Professionals, including but not limited to public accountants, brokers, architects, civil engineers, out of area insurance companies writing any class insurance upon any person or property residing within the city, surveyors, osteopathy, physicians, veterinarians, lawyers, dentists, hair stylists, barbers, nail techs, massage therapists, tattoo businesses and artists, health or fitness clubs, personal trainers, aerobic instructors, etc., and any other similar profession which requires state licensing. The tax shall be construed to mean that each individual shall pay the tax provided for, whether practicing for theirself or in partnership or employed by another, except where such employee is paid a straight salary only110.25

Rentals:

Residential rentals, per unit27.56

Rental/property management companies110.25

Hotels, motels and any other public lodging establishments as defined by state statute with six or less units, per unit27.56

Hotels, motels and any other public lodging establishments as defined by state statute with seven or more units, plus \$3.31 per unit165.38

Restaurants, cafeterias, carry-out, or drinking establishments:

Seating to 2582.69

Seating 26 to 50110.25

Seating 51 to 100137.81

Seating for over 100165.38

Services55.13

Warehouse, mini-storage and lockers82.69

Unclassified, permitted and approved home occupations, (not including merchant or professional businesses similar in nature to those described—those businesses shall be assessed a business tax receipt according to the appropriate category)55.13

(Ord. No. 07-01, § 2, adopted May 22, 2007; Ord. No. 12-06, § 2, adopted 12/12/12)

Sec. 58-68. Refund.

No rebate or refund of any business tax or part thereof shall be made by reason of the nonuse of such business license receipt or by reason of a change of location or business rendering the use of such receipt ineffective. A rebate or refund of the business tax may be made only if the business tax was collected through error. Proof of grounds for rebate shall be submitted to the city in the form of an affidavit, and the decision of the city commission shall be final.

(Ord. No. 07-01, § 2, adopted 2007)

FOOTNOTE(S):

— (2) —

Editor's note— Ord. No. 07-01, § 2, adopted May 22, 2007, amended article III in its entirety to read as here set out. Formerly, article III pertained to occupational license tax, and derived from Ord. No. 03-12, § 1, adopted August 7, 2003, and Ord. No. 04-01, § 1, adopted February 24, 2004. [\(Back\)](#)

Cross reference— Code enforcement, § 2-116 et seq., penalties and collection, ch. 36. [\(Back\)](#)

State Law reference— Local occupational license tax, § 5-8-201, 2011. [\(Back\)](#)