

ORDINANCE NO. 2016-16

AN ORDINANCE ADOPTED BY THE CITY COUNCIL OF THE CITY OF GREENACRES, FLORIDA, AMENDING CHAPTER 8 ENTITLED "LICENSES AND BUSINESS REGULATIONS", ARTICLE III, ENTITLED "BUSINESS TAXES", SECTION 8-72 ENTITLED "LOCAL BUSINESS TAX SCHEDULE" AS AUTHORIZED BY SECTION 205.0535(4), FLORIDA STATUTES; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS; Florida Statutes Section 205.0535(4) authorizes municipalities to implement rate structure revisions to business tax receipts; and

WHEREAS; the changes to the rate structure to Chapter 8, Article III, Business Taxes, City of Greenacres Code as contained in this Ordinance are consistent with the provisions of Florida Statutes Section 205.0535(4).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF GREENACRES, FLORIDA, AS FOLLOWS:

Section 1. Chapter 8, Article III, Section 8-72 is hereby amended as follows:

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Sec. 8-72. Local Business Tax Schedule.

- (a) The amount of local business tax levied and imposed upon every person who shall engage in or manage any business, profession, privilege or occupation hereinafter mentioned, within the city, is fixed, graded, determined and imposed based upon the classifications and rates set forth in subsection (b).
- (b) All businesses and occupations subject to the local business taxes in this article shall be classified according to the following schedule:
 - (1) *Category 1: Professionals.* Includes insurance companies and all professionals whose occupation is regulated by the State of Florida Department of Business and Professional Regulation, Florida Bar Association, or any other regulatory authority created by the state to regulate professionals except construction contractors included in category

2 below, cosmetology and barber professionals included in subcategory a. and real estate and individual insurance professionals included in subcategory b. below. The business tax shall be separately charged for each professional employed by a business regardless of whether the person is an owner, employee, agent of the business, or incorporated as a professional association.

~~Tax rate: One hundred five dollars and forty-two cents (\$105.42)~~ One hundred ten dollars and sixty nine cents (\$110.69) per professional.

a. *Cosmetology and barber professionals*—Includes all professionals regulated by the State of Florida Department of Business and Professional Regulation Board of Cosmetology or Board of Barbers.

~~Tax rate: Thirty-five dollars and nine cents (\$35.09).~~ Thirty six dollars and eighty four cents (\$36.84).

b. *Real estate and insurance professionals*—Includes all individual professionals regulated by the State of Florida Department of Business and Professional Regulation Board of Real Estate or Department of Insurance. Except, an individual licensed and operating as a real estate sales associate or broker associate under F.S. Ch. 475 is exempt from obtaining a business tax receipt.

~~Tax rate: Eighty-four dollars and thirty-five cents (\$84.35).~~ Eighty eight dollars and fifty seven cents (\$88.57).

(2) *Category 2: Contractors.* Includes each business that is regulated by the State of Florida Department of Business and Professional Regulation in a construction or directly related trade or is licensed by a local or county licensing board in order to be certified to perform a construction trade or business. The business tax shall be charged separately for each business with a permanent business location within the city limits of Greenacres.

~~Tax rate: One hundred five dollars and forty-two cents (\$105.42)~~ One hundred ten dollars and sixty nine cents (\$110.69) per contractor.

(3) *Category 3: General services.* Each business, office, or other concern offering the sale of services shall obtain a business tax receipt in this category.

~~Tax rate: One hundred dollars and forty cents (\$100.40)~~ One hundred five dollars and forty two cents (\$105.42) per business tax receipt per business location.

(4) *Category 4: General retail (merchandise).* Includes each business whose source of income is the sale of merchandise to retail customers. Tax rate:

- a. Business occupying three hundred (300) square feet gross floor area or less—~~Seventy dollars and thirty cents (\$70.30)~~ Seventy three dollars and eighty two cents (\$73.82) per business.
- b. Business occupying over three hundred (300) and up to twenty thousand (20,000) square feet gross floor area—~~One hundred forty dollars and seventy cents (\$140.70)~~ One hundred forty seven dollars and seventy four cents (\$147.74) per five thousand (5,000) square feet gross floor area and each fraction thereof.
- c. In addition, business occupying over twenty thousand (20,000) square feet gross floor area—~~Two hundred eighty one dollars and sixty four cents (\$281.64)~~ Two hundred ninety five dollars and seventy two cents (\$295.72) per five thousand (5,000) square feet gross floor and each fraction thereof for that portion exceeding twenty thousand (20,000) square feet.

- (5) *Category 5: Food service.* Includes all restaurants, to include delis, snack bars, fast food, sit-down, specialty, bars, lounges, dinner theaters and other businesses serving prepared food and beverage products.

Tax rate: ~~One hundred ten dollars and twenty five cents (\$110.25)~~ One hundred fifteen dollars and seventy six cents (\$115.76) per business location plus ~~three dollars and seventy four cents (\$3.74)~~ three dollars and ninety three cents (\$3.93) per chair of customer seating.

- (6) *Category 6: Home occupation.* Any business as described in section 8-50. Any business paying the business tax appropriately charged in this category as a home occupation, in a residentially zoned district, shall not be charged another tax in one (1) of the other categories.

Tax rate: ~~Seventy dollars and thirty cents (\$70.30)~~ Seventy three dollars and eighty two cents (\$73.82)

- (7) *Category 7: Wholesalers.* A business whose income is obtained from the selling of goods in relatively large quantities and usually at lower prices than at retail, normally selling to retailers for resale to consumers. Each wholesale business shall obtain a separate local business tax receipt in this category.

Tax rate:

- a. ~~One hundred forty dollars and seventy cents (\$140.70)~~ One hundred forty seven dollars and seventy four cents (\$147.74) per five thousand (5,000) square feet gross floor area and each fraction thereof up to twenty thousand (20,000) square feet.

- b. In addition, ~~two hundred eighty one dollars and sixty four cents (\$281.64)~~ two hundred ninety five dollars and seventy two cents (\$295.72) per five thousand (5,000) square feet gross floor area and each fraction thereof for that portion exceeding twenty thousand (20,000) square feet.
- (8) *Category 8: Industrial.* Any business engaged in the manufacturing or production of new products or the remanufacturing and rehabilitation of used products for subsequent sale at wholesale or retail must obtain a local business tax receipt in this category.

Tax rate:

- a. ~~One hundred forty dollars and seventy cents (\$140.70)~~ One hundred forty seven dollars and seventy four cents (\$147.74) per five thousand (5,000) square feet gross floor area and each fraction thereof up to twenty thousand (20,000) square feet.
- b. ~~Two hundred eighty one dollars and sixty four cents (\$281.64)~~ Two hundred ninety five dollars and seventy two cents (\$295.72) per five thousand (5,000) square feet gross floor area and each fraction thereof for that portion exceeding twenty thousand (20,000) square feet.
- (9) *Category 9: Rental.* Any business whose income is obtained from the rental of residential dwelling units located within the City of Greenacres.

Tax rate:

- a. ~~One hundred forty dollars and seventy cents (\$140.70)~~ One hundred forty seven dollars and seventy four cents (\$147.74) per rental office; plus
- b. ~~Fourteen dollars and two cents (\$14.02)~~ Fourteen dollars and seventy two cents (\$14.72) per dwelling unit, with a minimum fee of ~~thirty five dollars and nine cents (\$35.09)~~ thirty six dollars and eighty four cents (\$36.84) per location.
- (10) *Category 10: Amusement/entertainment facility and vending.* Any business that operates a facility that offers entertainment, amusement, shows, theaters, motion pictures, or similar diversions must obtain a business tax receipt in this category. In addition, a separate business tax is imposed on each amusement, vending, or coin operated machine maintained by any business and where the amusement, vending, or coin operated machine is located within the city limits.

Tax rate:

- a. ~~One hundred forty dollars and seventy cents (\$140.70)~~ One hundred forty seven dollars and seventy four cents (\$147.74) per five thousand (5,000) square feet gross floor area and each fraction thereof up to twenty thousand (20,000) square feet.
- b. ~~Two hundred eighty one dollars and forty two cents (\$281.42)~~ Two hundred ninety five dollars and seventy two cents (\$295.72) per five thousand (5,000) square feet gross floor area and each fraction thereof for that portion exceeding twenty thousand (20,000) square feet.
- c. ~~Twenty eight dollars and seven cents (\$28.07)~~ Twenty nine dollars and forty seven cents (\$29.47) per amusement, vending, or coin operated machine.

(11) *Category 11: Storage or warehouse.* Includes each business whose source of income is the rental of storage or warehouse space or units.

Tax rate:

- a. Storage or warehouse area occupying five thousand (5,000) square feet gross floor area or less—~~Seventy five dollars (\$75.00)~~, Seventy eight dollars and seventy five cents (\$78.75) plus
- b. ~~Thirty dollars (\$30.00)~~ Thirty one dollars and fifty cents (\$31.50) per each additional five thousand (5,000) square feet of storage or warehouse area or portion thereof.

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Section 2. Repeal of Conflicting Ordinances

All Ordinances or parts thereof or parts of the Code conflicting or inconsistent with the provisions of this Ordinance are hereby repealed.

Section 3. Severability

If any section, part of a section, paragraph, sentence, clause, phrase or word of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holdings of invalidity shall not affect the remaining portion of this Ordinance and it shall be construed to have been the legislative intent to pass the Ordinance without such unconstitutional, invalid or inoperative part therein, and the remainder of this Ordinance

after the exclusion of such part or parts shall be deemed to be held valid as if such part or parts had not been included therein, or if this Ordinance or any of the provisions thereof shall be held inapplicable to any person, group of persons, property, kind of property, circumstances, or set of circumstances, such holdings shall not affect the applicability thereof to any other person, property or circumstances.

Section 4. Inclusion in Code

It is the intention of the City Council, entered as hereby ordained, that the provisions of this Ordinance shall become and be made a part of the Code of Laws and Ordinances of the City of Greenacres, Florida; that the Section(s) of this Ordinance may be renumbered or re-lettered to accomplish such intention, and that the word “ordinance” may be changed to “Section”, “Article” or another word.

Section 5. Effective Date

The provisions of this Ordinance shall become effective on July 1, 2016.

Passed on the first reading this 6th day of June, 2016.

PASSED AND ADOPTED on the second reading this ____ of ____, 2016.

Voted

Samuel J. Ferreri
Mayor

Jonathan G. Pearce
Deputy Mayor

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Attest:

Denise McGrew
City Clerk

Lisa Rivera
Councilwoman, District I

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Peter Noble
Councilman, District II

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Judith Dugo
Councilwoman, District III

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Paula Bousquet
Councilwoman, District V

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Approved as to Form and Legal Sufficiency:

James D. Stokes
City Attorney