

**CHAPTER 205**  
**LOCAL BUSINESS TAXES**

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**205.013 Short title.**—This chapter shall be known and may be cited as the “Local Business Tax Act.”

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 1, ch. 2006-152.

**205.022 Definitions.**—When used in this chapter, the following terms and phrases shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

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

(a) “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.

(b) “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.

(c) “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.

(2) “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.

(3) “Classification” means the method by which a business or group of businesses is identified by size or type, or both.

(4) “Enterprise zone” means an area designated as an enterprise zone pursuant to s. 290.0065. This subsection expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act.

(5) “Local business tax” 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 imposed under the provisions of this chapter.

(6) “Local governing authority” means the governing body of any county or incorporated municipality of this state.

(7) “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.

(8) “Taxpayer” means any person liable for taxes imposed under the provisions of this chapter; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.

(9) “Independent contractor” has the same meaning as provided in s. 440.02(15)(d)1.a. and b.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 5, ch. 82-75; s. 31, ch. 84-356; s. 50, ch. 91-45; s. 69, ch. 94-136; s. 18, ch. 2005-287; s. 2, ch. 2006-152; s. 1, ch. 2011-78.

**205.023 Requirement to report status of fictitious name registration.**—As a prerequisite to receiving a local business tax receipt under this chapter or transferring a business license under s. 205.033(2) or s. 205.043(2), the applicant or new owner must present to the county or municipality that has jurisdiction to issue or transfer the receipt 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.

**History.**—s. 1, ch. 94-87; s. 3, ch. 2006-152.

**205.0315 Ordinance adoption after October 1, 1995.**—Beginning October 1, 1995, a county or municipality that has not adopted a business tax ordinance or resolution may adopt a business tax ordinance. The business tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535. If no adjacent local government has implemented s. 205.0535, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, the rate structure or classifications prescribed in its ordinance may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535 in counties or municipalities that have a comparable population.

**History.**—s. 1, ch. 93-180; s. 4, ch. 2006-152.

**205.032 Levy; counties.**—The governing body of a county may levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. However, the governing body must first give at least 14 days’ public notice between the first and last reading of the resolution or ordinance by publishing a notice in a

newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the business tax.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 2, ch. 93-180; s. 5, ch. 2006-152.

**205.033 Conditions for levy; counties.—**

(1) The following conditions are imposed on the authority of a county governing body to levy a business tax:

(a) The tax must be based upon reasonable classifications and must be uniform throughout any class.

(b) Unless the county implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315, a business tax levied under this subsection may not exceed the rate provided by this chapter in effect for the year beginning October 1, 1971; however, beginning October 1, 1980, the county governing body may increase business taxes authorized by this chapter. The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are \$100 or less; 50 percent for business taxes that are between \$101 and \$300; and 25 percent for business taxes that are more than \$300. Beginning October 1, 1982, the increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to licenses or receipts granted to any utility franchised by the county for which a franchise fee is paid.

(c) A 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.

(2) Any receipt 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 10 percent of the annual business tax, but not less than \$3 nor more than \$25, and presentation of the original receipt and evidence of the sale.

(3) Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another location in the same county upon payment of a transfer fee of up to 10 percent of the annual business tax, but not less than \$3 nor more than \$25.

(4) The revenues derived from the business tax, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. This subsection does not apply to counties that have established a new rate structure under s. 205.0535.

(5) The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days following the month of receipt. This subsection does not apply to counties that have established a new rate structure under s. 205.0535.

(6)(a) Each county, as defined in s. 125.011(1), or any county adjacent thereto may levy and collect, by an ordinance enacted by the governing body of the county, an additional business tax up to 50 percent of the appropriate business tax imposed under subsection (1).

(b) Subsections (4) and (5) do not apply to any revenues derived from the additional tax imposed under this subsection. Proceeds from the additional business tax must be placed in a separate interest-earning account, and the governing body of the county shall distribute this revenue, plus accrued interest, each fiscal year to an organization or agency designated by the governing body of the county to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

(c) An ordinance that levies an additional business tax under this subsection may not be adopted after January 1, 1995.

(7) Notwithstanding any other provisions of this chapter, the revenue received from a county business tax may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 1, ch. 77-55; s. 54, ch. 80-274; s. 1, ch. 82-72; s. 1, ch. 85-209; s. 1, ch. 86-298; s. 3, ch. 93-180; s. 12, ch. 97-95; s. 6, ch. 2006-152.

**205.042 Levy; municipalities.**—The governing body of an incorporated municipality may levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. However, the governing body must first give at least 14 days' public notice between the first and last reading of the resolution or ordinance by publishing the notice in a newspaper of general circulation within its jurisdiction as defined by law. The notice must contain the proposed classifications and rates applicable to the business tax. The business tax may be levied on:

(1) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any business within its jurisdiction.

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

(3) Any person who does not qualify under subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by s. 8, Art. I of the United States Constitution.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 4, ch. 93-180; s. 7, ch. 2006-152.

**205.043 Conditions for levy; municipalities.**—

(1) The following conditions are imposed on the authority of a municipal governing body to levy a business tax:

(a) The tax must be based upon reasonable classifications and must be uniform throughout any class.

(b) Unless the municipality implements s. 205.0535 or adopts a new business tax ordinance under s. 205.0315, a business tax levied under this subsection may not exceed the rate in effect in the municipality for the year beginning October 1, 1971; however, beginning October 1, 1980, the municipal governing body may increase business taxes authorized by this chapter. The amount of the increase above the tax rate levied on October 1, 1971, for taxes levied at a flat rate may be up to 100 percent for business taxes that are \$100 or less; 50 percent for business taxes that are between \$101 and \$300; and 25 percent for business taxes that are more than \$300. Beginning October 1, 1982, an increase may not exceed 25 percent for taxes levied at graduated or per unit rates. Authority to increase business taxes does not apply to receipts or licenses granted to any utility franchised by the municipality for which a franchise fee is paid.

(c) A 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.

(2) Any business receipt 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 10 percent of the annual tax, but not less than \$3 nor more than \$25, and presentation of the original receipt and evidence of the sale.

(3) Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another location in the same municipality upon payment of a transfer fee of up to 10 percent of the annual tax, but not less than \$3 nor more than \$25.

(4) If the governing body of the county in which the municipality is located has levied a business tax or subsequently levies such a tax, the collector of the county tax may issue the receipt and collect the tax thereon.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 1, ch. 77-55; s. 55, ch. 80-274; s. 2, ch. 82-72; s. 5, ch. 93-180; s. 8, ch. 2006-152.

**205.045 Transfer of administrative duties.**—The governing body of a municipality that levies a business tax may request that the county in which the municipality is located issue the municipal receipt and collect the tax thereon. The governing body of a county that levies a business tax may request that municipalities within the county issue the county receipt and collect the tax thereon. Before any local government may issue receipts on behalf of another local government, appropriate agreements must be entered into by the affected local governments.

**History.**—s. 6, ch. 93-180; s. 9, ch. 2006-152.

**205.053 Business tax receipts; dates due and delinquent; penalties.**—

(1) All business tax receipts shall be sold by the appropriate tax collector beginning July 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. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. 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.

(2) 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 tax due, in addition to any other penalty provided by law or ordinance.

(3) 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.

**History.**—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 40, ch. 83-204; s. 7, ch. 93-180; s. 10, ch. 2006-152; s. 1, ch. 2007-97.

**205.0532 Revocation or refusal to renew; doing business with Cuba.**—Any local governing authority issuing a business tax receipt to any individual, business, or entity under this chapter may revoke or refuse to renew such receipt if the individual, business, or entity, or parent company of such individual, business, or entity, is doing business with Cuba.

**History.**—s. 4, ch. 93-218; s. 11, ch. 2006-152.

**<sup>1</sup>Note.**—Section 6, ch. 93-218, provides that “[t]he Governor may waive the requirements of this act in the event that there is a collapse of the existing regime in Cuba and there is a need for immediate aid to Cuba prior to the convening of the Legislature or for humanitarian reasons as a result of a national disaster on the Island of Cuba.”

**205.0535 Reclassification and rate structure revisions.**—

(1) By October 1, 2008, any municipality that has adopted by ordinance a local business tax after October 1, 1995, may by ordinance reclassify businesses, professions, and occupations and may establish new rate structures, if the conditions specified in subsections (2) and (3) are met. A person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a county and who pays the business tax under the category designated for telephone companies or a pay telephone service provider certified pursuant to s. 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county. Pay telephone service providers may not be assessed a business tax on a per-instrument basis.

(2) Before adopting a reclassification and revision ordinance, the municipality or county must establish an equity study commission and appoint its members. Each member of the study commission must be a representative of the business community within the local government's jurisdiction. Each

equity study commission shall recommend to the appropriate local government a classification system and rate structure for business taxes.

(3)(a) After the reclassification and rate structure revisions have been transmitted to and considered by the appropriate local governing body, it may adopt by majority vote a new business tax ordinance. Except that a minimum tax of up to \$25 is permitted, the reclassification may not increase the tax by more than the following: for receipts costing \$150 or less, 200 percent; for receipts costing more than \$150 but not more than \$500, 100 percent; for receipts costing more than \$500 but not more than \$2,500, 75 percent; for receipts costing more than \$2,500 but not more than \$10,000, 50 percent; and for receipts costing more than \$10,000, 10 percent; however, in no case may the tax on any receipt be increased more than \$5,000.

(b) The total annual revenue generated by the new rate structure for the fiscal year following the fiscal year during which the rate structure is adopted may not exceed:

1. For municipalities, the sum of the revenue base and 10 percent of that revenue base. The revenue base is the sum of the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.043(1)(b), whichever is greater, plus any revenue received from the county under s. 205.033(4).

2. For counties, the sum of the revenue base, 10 percent of that revenue base, and the amount of revenue distributed by the county to the municipalities under s. 205.033(4) during the most recently completed local fiscal year. The revenue base is the business tax revenue generated by receipts issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.033(1)(b), whichever is greater, but may not include any revenues distributed to municipalities under s. 205.033(4).

(c) In addition to the revenue increases authorized by paragraph (b), revenue increases attributed to the increases in the number of receipts issued are authorized.

(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. An increase, however, may not be enacted by less than a majority plus one vote of the governing body. Nothing in this chapter shall be construed to prohibit a municipality or county from decreasing or repealing any business tax authorized under this chapter.

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

**History.**—s. 8, ch. 93-180; s. 60, ch. 98-419; s. 12, ch. 2006-152; s. 2, ch. 2007-97.

**205.0536 Distribution of county revenues.**—A county that establishes a new rate structure under s. 205.0535 shall retain all business tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any business



tax revenues collected by a county that establishes a new rate structure under s. 205.0535 from businesses, professions, or occupations whose places of business are located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. As used in this section, the term “population” means the latest official state estimate of population certified under s. 186.901. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days after the month of receipt.

**History.**—s. 9, ch. 93-180; s. 13, ch. 2006-152.

**205.0537 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 assure that any required municipal or county business tax receipt 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 business tax under the category designated for telephone companies in the municipality or county or a pay telephone service provider certified pursuant to s. 364.3375. The business 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 receipted 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 receipted year does not affect the tax assessment for that year, unless the replacement machine belongs to a business tax classification that requires a higher tax rate. For the first year in which a municipality or county assesses a business 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 receipt if it is not otherwise secured.

**History.**—s. 10, ch. 93-180; s. 14, ch. 2006-152.

**205.054 Business tax; partial exemption for engaging in business or occupation in enterprise zone.**—

(1) Notwithstanding the provisions of s. 205.033(1)(a) or s. 205.043(1)(a), the governing body of a county or municipality may authorize by appropriate resolution or ordinance, adopted pursuant to the procedure established in s. 205.032 or s. 205.042, the exemption of 50 percent of the business tax levied for the privilege of engaging in or managing any business, profession, or occupation in the respective jurisdiction of the county or municipality when such privilege is exercised at a permanent business location or branch office located in an enterprise zone.

(2) Such exemption applies to each classification for which a business tax receipt is required in the jurisdiction. Classifications shall be the same in an enterprise zone as elsewhere in the jurisdiction. Each county or municipal business tax receipt issued with the exemption authorized in this section shall be in the same general form as the other county or municipal business tax receipts and shall expire at the same time as those other receipts expire as fixed by law. Any receipt issued with the exemption authorized in this section is nontransferable. The exemption authorized in this section does not apply to any penalty authorized in s. 205.053.

(3) Each tax collecting authority of a county or municipality which provides the exemption authorized in this section shall issue to each person who may be entitled to the exemption a receipt pursuant to the provisions contained in this section. Before a receipt with such exemption is issued to an applicant, the tax collecting authority must, in each case, be provided proof that the applicant is entitled to such exemption. Such proof shall be made by means of a statement filed under oath with the tax collecting authority, which statement indicates that the permanent business location or branch office of the applicant is located in an enterprise zone of a jurisdiction which has authorized the exemption permitted in this section.

(4) Any receipt obtained with the exemption authorized in this subsection by the commission of fraud upon the issuing authority is void. Any person who has fraudulently obtained such exemption and thereafter engages, under color of the receipt, in any business, profession, or occupation requiring the business tax receipt is subject to prosecution for engaging in a business, profession, or occupation without having the required receipt under the laws of the state.

(5) If an area nominated as an enterprise zone pursuant to s. 290.0055 has not yet been designated pursuant to s. 290.0065, the governing body of a county or municipality may enact the appropriate ordinance or resolution authorizing the exemption permitted in this section; however, such ordinance or resolution will not be effective until such area is designated pursuant to s. 290.0065.

(6) This section expires on the date specified in s. 290.016 for the expiration of the Florida Enterprise Zone Act; and a receipt may not be issued with the exemption authorized in this section for any period beginning on or after that date.

**History.**—s. 32, ch. 84-356; s. 46, ch. 87-224; s. 70, ch. 94-136; s. 19, ch. 2005-287; s. 15, ch. 2006-152.

**205.063 Exemptions; motor vehicles.**—Vehicles used by any person receipted under this chapter for the sale and delivery of tangible personal property at wholesale or retail from his or her place of business on which a business tax is paid may not be construed to be separate places of business, and a business tax may not be levied on such vehicles or the operators thereof as salespersons or otherwise by a county or incorporated municipality, any other law to the contrary notwithstanding.

**History.**—s. 3, ch. 72-306; s. 1, ch. 73-144; s. 1056, ch. 95-147; s. 16, ch. 2006-152.

**205.064 Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.**—

(1) A local business tax receipt is not required of any person for the privilege of engaging in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such person in the state.

(2) A wholesale farmers' produce market may pay a tax of not more than \$200 for a receipt that will entitle the market's stall tenants to engage in the selling of agricultural and horticultural products therein, in lieu of such tenants being required to obtain individual local business tax receipts to so engage.

**History.**—s. 1, ch. 74-271; s. 2, ch. 87-367; s. 17, ch. 2006-152; ss. 3, 9, ch. 2011-7; HJR 7103, 2011 Regular Session.

**205.065 Exemption; nonresident persons regulated by the Department of Business and Professional Regulation.**—If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid a business tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is maintained, no other local governing authority may levy a business tax, or any registration or regulatory fee equivalent to the business tax, on the person for performing work or services on a temporary or transitory basis in another municipality or county. Work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained may not be construed as creating a separate business location or branch office of that person for the purposes of this chapter. Any properly licensed contractor asserting an exemption under this section who is unlawfully required by the local governing authority to pay a business tax, or any registration or regulatory fee equivalent to a business tax, has standing to challenge the propriety of the local government's actions, and the prevailing party in such a challenge is entitled to recover a reasonable attorney's fee.

**History.**—s. 32, ch. 92-203; s. 11, ch. 94-218; s. 1484, ch. 95-147; s. 6, ch. 99-254; s. 18, ch. 2006-152.

**205.066 Exemptions; employees.**—

(1) An individual who engages in or manages a business, profession, or occupation as an employee of another person is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual acting in the capacity of an independent contractor is not an employee.

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

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

(4) The exemption provided in this section does not apply to a business tax imposed on individual employees by a municipality or county pursuant to a resolution or ordinance adopted before October 13, 2010. Municipalities or counties that, before October 13, 2010, had a classification system that was in compliance with the requirements of this chapter and that actually resulted in individual employees paying a business tax may continue to impose such a tax in that manner.

**History.**—s. 2, ch. 2011-78; s. 2, ch. 2012-102.

**205.067 Exemptions; broker associates and sales associates.—**

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

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

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

**History.**—s. 1, ch. 2012-102.

**205.162 Exemption allowed certain disabled persons, the aged, and widows with minor dependents.—**

(1) All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older, with not more than one employee or helper, and who use their own capital only, not in excess of \$1,000, may engage in any business or occupation in counties in which they live without being required to pay a business tax. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

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

**History.**—s. 1, ch. 67-433; s. 1, ch. 85-159; s. 19, ch. 2006-152.

**205.171 Exemptions allowed disabled veterans of any war or their unremarried spouses.—**

(1) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in s. 1.01(14) in the Armed Forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve, or any temporary member thereof, who has actually been, or may hereafter be, reassigned by the air force, army, navy, coast guard, or marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States, and who at the time of his or her application for a business tax receipt is disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States:

(a) Be granted a receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the receiptholder as a means of livelihood and for which the state license or county or municipal receipt does not exceed the sum of \$50 for each without payment of any business tax otherwise provided for by law; or

(b) Be entitled to an exemption to the extent of \$50 on any receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the receiptholder as a means of livelihood when the state license or county or municipal receipt for such business or occupation is more than \$50. The exemption shall extend to and include the right of the receiptholder to operate an automobile-for-hire of not exceeding five-passenger capacity, including the driver, when such automobile is owned or contracted to be purchased by the receiptholder and is being operated by him or her as a means of livelihood and that the proper business tax for the operation of such motor vehicle for private use has been applied for and attached to the motor vehicle and the proper fees paid by the receiptholder.

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

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

- (a) A certificate of government-rated disability to an extent of 10 percent or more;
- (b) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
- (c) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;
- (d) A pension certificate issued to him or her by the United States by reason of such disability; or
- (e) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is disabled.

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

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

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

(6) The unremarried spouse of a deceased disabled veteran of any war in which the United States Armed Forces participated is entitled to the same exemptions as the disabled veteran.

**History.**—s. 1, ch. 67-433; s. 38, ch. 71-355; s. 1, ch. 77-163; s. 93, ch. 79-400; s. 2, ch. 85-159; s. 1057, ch. 95-147; s. 32, ch. 95-280; s. 20, ch. 2006-152.

**205.191 Religious tenets; exemption.**—This chapter does not require a business tax receipt for practicing the religious tenets of any church.

**History.**—s. 1, ch. 67-433; s. 21, ch. 2006-152.

**205.192 Charitable, etc., organizations; occasional sales, fundraising; exemption.**—A business tax receipt is not required of any charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members, and the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

**History.**—s. 1, ch. 70-400; s. 22, ch. 2006-152.

**205.193 Mobile home setup operations; local business tax receipt prohibited; exception.**—A county, municipality, or other unit of local government may not require a licensed mobile home dealer or a licensed mobile home manufacturer, or an employee of a dealer or manufacturer, who performs setup operations as defined in s. 320.822 to be a business tax receipt holder to engage in such operations. However, such dealer or manufacturer must obtain a local receipt for his or her permanent business location or branch office, which receipt shall not require for its issuance any conditions other than those required by chapter 320.

**History.**—s. 1, ch. 79-120; s. 1058, ch. 95-147; s. 23, ch. 2006-152.

**205.194 Prohibition of local business tax receipt without exhibition of state license or registration.**—

(1) Any person applying for or renewing a local business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local receipt may be issued. Online renewals may provide for electronic certification by an applicant to meet this requirement.

(2) This section shall not apply to s. 489.113, s. 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s. 489.521, or s. 489.537.

**History.**—s. 34, ch. 85-175; s. 1, ch. 85-278; s. 12, ch. 94-218; s. 24, ch. 2006-152; s. 3, ch. 2011-78.

**205.196 Pharmacies and pharmacists.**—A state, county, or municipal licensing agency may not issue a business tax receipt to operate a pharmacy unless the applicant produces a current permit issued by the Board of Pharmacy; however, no such receipt is required to practice the profession of pharmacy.

**History.**—s. 2, ch. 79-226; s. 25, ch. 2006-152.

**205.1965 Assisted living facilities.**—A county or municipality may not issue a business tax receipt for the operation of an assisted living facility pursuant to chapter 429 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. The Agency for Health Care Administration shall furnish to local agencies responsible for issuing business tax receipts sufficient instructions for making the required determinations.

**History.**—s. 16, ch. 87-371; s. 3, ch. 95-210; s. 20, ch. 99-8; s. 26, ch. 2006-152; s. 9, ch. 2006-197.

**205.1967 Prerequisite for issuance of pest control business tax receipt.**—A municipality or county may not issue a business tax receipt to any pest control business regulated under chapter 482 unless a current license has been procured from the Department of Agriculture and Consumer Services for each of its business locations in that municipality or county. Upon presentation of the requisite

licenses from the department and the required fee, a business tax receipt shall be issued by the municipality or county in which application is made.

**History.**—s. 1, ch. 59-454; s. 1, ch. 65-295; ss. 19, 35, ch. 69-106; s. 3, ch. 76-168; s. 375, ch. 77-147; s. 1, ch. 77-457; ss. 2, 3, ch. 81-318; ss. 14, 15, ch. 82-229; ss. 31, 59, ch. 92-203; s. 27, ch. 2006-152.

**Note.**—Former s. 482.081.

**205.1969 Health studios; consumer protection.**—A county or municipality may not issue or renew a business tax receipt for the operation of a health studio pursuant to ss. 501.012-501.019 or ballroom dance studio pursuant to s. 501.143, unless such business exhibits a current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services.

**History.**—s. 4, ch. 93-116; s. 28, ch. 2006-152.

**205.1971 Sellers of travel; consumer protection.**—A county or municipality may not issue or renew a business tax receipt to engage in business as a seller of travel pursuant to part XI of chapter 559 unless such business exhibits a current registration or letter of exemption from the Department of Agriculture and Consumer Services.

**History.**—s. 3, ch. 93-107; s. 7, ch. 95-314; s. 29, ch. 2006-152.

**205.1973 Telemarketing businesses; consumer protection.**—A county or municipality may not issue or renew a business tax receipt for the operation of a telemarketing business under ss. 501.604 and 501.608, unless such business exhibits a current license or registration from the Department of Agriculture and Consumer Services or a current affidavit of exemption.

**History.**—s. 3, ch. 93-235; s. 30, ch. 2006-152.

**205.1975 Household moving services; consumer protection.**—A county or municipality may not issue or renew a business tax receipt for the operation of a mover or moving broker under chapter 507 unless the mover or broker exhibits a current registration from the Department of Agriculture and Consumer Services.

**History.**—s. 16, ch. 2006-4; s. 17, ch. 2007-5.