



ITEM SUMMARY

MEETING DATE: June 6, 2022

FROM: Kara L. Irwin-Ferris, AICP, Director of Development and Neighborhood Services Department

SUBJECT: Amendments to Business Tax Receipt (Ordinance No. 2022-14)

BACKGROUND

The City of Greenacres desires to update and revise its ordinance provisions regarding business tax receipts; specifically, Chapter 8, Article III entitled, "Business Taxes". The proposed revisions include correcting the responsible department's name, clarifying required inspection(s), removing duplicative language, creating criteria to deny a business tax receipt application, creating criteria to suspend, revoke, and cancel and business tax receipt, and revising the appeals process.

ANALYSIS

The City's business tax receipt process has not been updated in over ten years. The current process adheres to the basic requirements of Chapter 205, Florida Statutes; however, there are several areas where additional requirements and processes are needed to fill gaps in the basic requirements. Further, the City has seen an increase in occasions where business tax receipts should not be granted and/or should be revoked. Clearer criteria and processes are needed in this regard.

FINANCIAL INFORMATION

The proposed revisions to the Business Taxes provisions should not create any change in the current revenue received from this tax.

LEGAL

The proposed ordinance has been reviewed by the City Attorney and meets all City Code requirements.

STAFF RECOMMENDATION

Approval of Ordinance No. 2022-14 on first reading.