



ITEM SUMMARY

MEETING DATE: September 28, 2022

FROM: Caryn Gardner-Young, Zoning Administrator

SUBJECT: **Ordinance 2022-20, ZTA-22-16**
Business Tax Receipts (BTR) Regulations

BACKGROUND

This is a City Staff initiated request for a text amendment that amends the Code of Ordinances Chapter 8 entitled Licenses and Business Regulations to clarify when home occupation inspections are required and to increase the Business Tax Receipt fees by the maximum allowed by state statute in the amount of five percent (5%).

A Business Tax Receipt (formerly known as Occupational License) is required of any individual or entity, business, or profession in the City of Greenacres which operates within the City's limits, unless specifically exempted. The Business Tax Receipt is for the privilege of engaging in a business activity either for profit or non-profit.

This is the second amendment to the City's existing Business Tax Receipt provisions. The proposed amendments to the Business Tax Receipt code provisions are as follows:

1. Clarify when home occupation inspections are required
2. Increase the Business Tax Receipt fees by the maximum allowed by state statute in the amount of five percent (5%).

ANALYSIS

The Local Business Tax, formerly known as Occupational License, is required of any individual or entity choosing to engage in or manage any business, profession, or occupation in the City of Greenacres, unless specifically exempted. The City's Business Tax is a privilege tax imposed for revenue purposes only to support the essential services the City provides. No attempt is made through the business tax to regulate the conduct of businesses, nor does the issuance of a Tax Receipt and the payment of the business tax authorize the conduct or continuance of any illegal business or of a legal business in an illegal manner within the City. The Business Tax Receipt process is necessary to ensure that life, health, and safety issues are addressed through the inspection process. This process also ensures that the proposed business is located in the appropriate zoning district and if the appropriate City approvals have been obtained.

The changes requested are to address a conflict in the City's Code with State Statute and to increase the Business Tax Receipt fees by the maximum allowed by state statute in the amount

of five percent (5%) based upon the increased cost of processing these requests and inflation since the last fee update in 2018. The City Council voted four (4) to zero (0) to recommend approval of Zoning Text Amendment ZTA-22-16 as presented by staff on September 14, 2022.

FINANCIAL INFORMATION

The proposed revisions to the Business Taxes provisions would result in a revenue increase of 5% which would be approximately \$15,000.

LEGAL

Ordinance 2022-20 was prepared in accordance with all applicable state statutes and City Code Requirements and has been reviewed by the City Attorney.

STAFF RECOMMENDATION

Approval of ZTA-22-16 through the adoption of Ordinance 2022-20.