

ZTA-22-08 (Ord. 2022-14)
Exhibit "A"
Date: May 2, 2022

Revised: 06/06/2022



DEVELOPMENT REVIEW COMMITTEE STAFF REPORT AND RECOMMENDATION

Subject/Agenda Item:

Ordinance 2022-14 ZTA-22-08 Business Tax Receipts (BTRs)

Public Hearing & Adoption: A City-initiated request for a text amendment that amends the Code of Ordinances Chapter 8 entitled Licenses and Business Regulations to amend the correct department name, allow inspections by the appropriate City Department., add criteria when the City has the right to deny the issuance of a Business Tax Receipt, modify when the City has the right to renew, revoke to cancel a Business Tax Receipt, and requires appeals to be heard by the Special Magistrate rather than the City Council.

☒ Recommendation to APPROVE

☐ Recommendation to DENY

☐ Quasi-Judicial

☒ Legislative

☒ Public Hearing

Originating Department: Planning & Engineering Project Manager _____ Caryn Gardner-Young, Zoning Administrator	Reviewed By: Director of Development and Neighborhood Services _____ Kara L. Irwin-Ferris, AICP
Approved By: City Manager _____ Andrea McCue	Public Notice: <input checked="" type="checkbox"/> Required <input type="checkbox"/> Not Required Dates: 7/7/22 Paper: The Lake Worth Herald Mailing <input type="checkbox"/> Required <input checked="" type="checkbox"/> Not Required Notice Distance: _____
Attachments: <ul style="list-style-type: none">• Ordinance 2022-14__	City Council Action: <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Approve with conditions <input type="checkbox"/> Denial <input type="checkbox"/> Continued to: _____

I. Executive Summary

The 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. A Business Tax Receipt is exempted (not required) of any charitable, religious; fundraising, certain disabled persons, the aged, and widows with minor dependents, veterans, spouses of veterans and certain servicemembers, and low-income persons. (FL statutes [205.055](#), [205.162](#), [205.191,192](#), [409.2554](#)) Applicants for exemptions must provide the required documentation in order to qualify for the exemption.

A Business Tax Receipt is required for each location the business operates from, and one for each category of business which is conducted on site. When an entity pays a Business Tax Receipt, they receive a Business Tax Receipt, which is valid for one year, from October 1 through September 30. All commercial businesses located in the City will need approval from the Planning, GIS and Engineering Division and a fire and building department inspection. Tax rates vary, depending on the business classification. Certain professional business categories are required to submit proof of active permits, state license registration or other professional license or certification from other state or county agencies prior to the issuance or renewal of a local Business Tax Receipt.

Renewal notices are mailed to valid Business Tax Receipt holders annually on July 1st to the address on record. The annual renewal period is July 1 through September 30. All unpaid Business Tax Receipts become delinquent October 1 and are assessed a penalty. To avoid late penalties, Business Tax Receipts must be renewed on or before September 30th of each year.

Any person who engages in or manages any business, occupation, or profession without obtaining a Business Tax Receipt may be subject to a maximum of a 25% penalty of the business tax receipt fee, including the business tax receipt due and any other penalty provided by law or in the City Code.

Any person who engages in any business, occupation, or profession covered by the Business Tax Receipt code provisions and who does not pay the required local business tax within 150 days after the initial notice of tax due, and who does not obtain the required Business Tax 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 two hundred fifty dollars (\$250.00). The City actually charges \$100 penalty and a \$25 administrative fee.

The proposed amendments to the Business Tax Receipt code provisions are as follows:

1. Change enforcement from the Building Department to the Development and Neighborhood Services Department
2. Requires proof of a passed fire inspection, building code inspection or any other inspection required by applicable law.
3. Clarifies no inspection required for Home Occupations unless the particular use triggers an inspection.
4. Removes duplicate language to require a Business Tax Receipt for licensees of Temporary Use Permits
5. Adds grounds for the City not to issue a Business Tax Receipt

6. Adds grounds for the City not to renew or revoke, cancel, or suspend a Business Tax Receipt
7. Changes appeals from the City Council to the Development and Neighborhood Services Director and then Special Magistrate

II. Proposed Zoning Text Amendments:

The following Zoning Code regulations are impacted by the proposed Zoning Text Amendments. Items which are proposed for deletion are in **Strike-Through**, items proposed for addition are in **Single Underline**.

Proposed Change #1

ARTICLE III. - BUSINESS TAXES

Sec. 8-46. - Business tax imposed and registration.

- (a) Business tax. A tax is hereby fixed and imposed upon every person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business, profession, or occupation within the city. A business tax is also hereby levied upon any person who does not qualify under the provisions noted hereinabove and who transacts any business or engages in any occupation or profession in interstate commerce, if such tax is not prohibited by section 8 of article I of the United States Constitution.
- (b) Registration. Any person who does not fall into one (1) of the categories set forth above in subsection (a), but who comes within the corporate limits of the city to carry on, complete, perform, or engage in any type of business, is hereby required to register with the city by filling out a registration form with the development and neighborhood services department. Such person must provide a copy of a valid business tax receipt issued by another municipality and/or by Palm Beach County indicating that he or she possesses a valid business tax receipt at the location of his or her branch or permanent office. The registration requirement shall not apply to any trade or business regulated by the state department of business and professional regulation including but not limited to, contractors, surveyors, barbers, cosmetologists, architects, landscape architects and interior designers. Additionally, this requirement shall not apply to any pest control operators licensed and regulated by the state.
- (c) Voluntary registration. Pursuant to F.S. § 205.065, any person engaging in or managing a business, profession or occupation regulated by the state department of business and professional regulation that has paid a business tax receipt tax for the current year to the county or municipality in that state where the person's permanent business location or branch office is maintained shall not be required to register his business tax receipt with the city. However, such persons may voluntarily register with the city by presenting proof of state licensing, a valid business tax receipt issued by the municipality or county in which the licensee's branch or permanent office is

located and by paying an administrative fee as established by resolution of the city council. Persons not desiring to voluntarily register shall not be required to do so. However, such persons shall be required to present all documentation required by this subsection each time application for a city permit is made.

- (d) Registration fee. A registration fee shall be charged to cover administrative costs in registering these additional businesses, occupations and professions; the amount of which registration fee shall be set by resolution of the city council.

~~A business tax is hereby imposed by the city upon:~~

- ~~(1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction; and~~
- ~~(2) Any person who does not qualify under the provisions of (1) above and who transacts any business or engages in any occupation or profession in interstate commerce where such business tax is not prohibited by section 8, article 1 of the United States Constitution and is not otherwise exempt by this article or other local, state, or federal laws or rules.~~

Sec. 8-47. - Required.

No person described in section 8-46(a) shall engage in any trade, business, profession or occupation within the city without a local business tax receipt or with a local business tax receipt issued upon false statements made by such person or in his or her behalf.

Sec. 8-48. - Application procedures and Inspections.

(a) Before the city shall issue a local business tax receipt ~~for engaging in or conducting any of the businesses, professions or occupations specified and set forth in this article,~~ it shall be the duty of the applicant to:

- (1) File an application for a business tax receipt on the form provided by the department of development and neighborhood services building.
- (2) Submit all documentation as required by this article and the director of development and neighborhood services building ~~or his/her appointed designee~~ and also as required by any other local, state, or federal laws or rules.
- (3) Remit a non-refundable local business tax fee in accordance section 8-72 local business tax schedule.
- (4) Submit an application for a county business tax receipt for city zoning approval.

(b) Every applicant for a local business tax receipt ~~to engage in or conduct any of the businesses, professions or occupations specified and set forth in this article~~ shall obtain a county business tax receipt. The fact that a county business tax receipt is not required for a

particular business, profession or occupation does not imply that the requirement for a city local business tax receipt is waived.

(c) Every applicant for a local business tax receipt ~~to maintain a permanent business location or branch office within the city~~ shall be reviewed for compliance with the city's zoning code and any applicable site plan or special exception approval for the subject property to verify compliance with the property's zoning designation and approved uses.

(d) Every applicant for a local business tax receipt ~~to maintain a permanent business location or branch office within the city~~ must provide proof of a passed fire inspection as required by section 5-8 of the City Code, a building code inspection as determined by the building official, and any other inspection required by applicable law unless exempt by general law. ~~have inspections made and approval by the building official or appointed designee(s) and the fire marshal. An inspection fee for these mandatory inspections shall be imposed by separate city resolution in an amount to be kept on file in the department of building. Failure to provide proof of the passed inspection(s) schedule and pass these inspections within thirty (30) days of application may result in the business tax receipt being denied, suspended, revoked and possible fines imposed through the code enforcement procedures as set forth in the City Code, sections 2-72 through 2-78.~~

(e) Upon receipt from the applicant of all application forms, approvals, and documentation as required by this article, and any additional documentation that may be required, the director of development and neighborhood services ~~building or appointed designee~~ shall issue a city business tax receipt, valid through September 30, of each fiscal year.

~~Sec. 8-49. -- Contractors license requirements.~~

~~Every applicant desiring to engage in or conduct any of the contractor occupations which will maintain a permanent business location or branch office within the city shall file an application for a local business tax receipt as set forth in section 8-48 and pay a local business tax as set forth in the local business tax schedule referred to in section 8-72.~~

~~Sec. 8-4950. -- Home-based businesses occupations -- Business tax receipt required.~~

(a) Every applicant for a business tax receipt to conduct a business, profession, or occupation within their home, when located within the city limits, shall file an application for a local business tax receipt as set forth in section 8-48(a), and (b) and (d) and pay a local business tax as set forth in the local business tax schedule referred to in section 8-72. Pursuant to section 559.955, Florida Statutes (as amended), home-based businesses are exempt from the inspection requirement of section 8-48(d) unless the particular use triggers an inspection under other applicable law.

(b) Every applicant for a business tax receipt to conduct a business, profession or occupation within their home, when located within the corporate limits of the city, shall be reviewed for compliance with the City Code as permitted in section 559.955, Florida Statutes (as amended) ~~sections 16-740 through 16-754 of the zoning code concerning~~

~~home occupations to verify compliance with the use, size and other restrictions for home occupations.~~

Sec. 8-501. - Home family daycare.

In addition to the requirements of section ~~8-498-50~~, every applicant for a business tax receipt to conduct a home family daycare service within their home must submit the following documentation before a business tax receipt can be issued:

- (1) Approved inspection required under applicable law; ~~section 8-48(c)~~;
- (2) ~~An approved county permit~~ All permit(s) and/or license(s) for family day care center for the property on which the home family daycare service is to be conducted;
- (3) Any additional documentation as required by this article or the director of development and neighborhood services or designee building.

Sec. 8-512. - Exemptions.

Exemptions shall be allowed for certain disabled veterans of any war, declared or undeclared, and their unremarried spouses; certain disabled persons, the aged, and widows with minor dependents in conformance with F.S. chapter 205, as amended. Such individuals shall be entitled to an exemption as provided for by state statute.

Sec. 8-523. - Business tax receipt required of nonprofit organizations.

- (a) The director of development and neighborhood services building, or ~~appointed~~ designee shall issue a business tax receipt to any person or organization for the conduct or operation of a nonprofit religious, charitable or educational institution as defined in F.S. chapter 205, as amended. The business tax receipt shall be exempt from payment of any business taxes. Nothing in this section shall be construed to require a business tax receipt for practicing the religious tenets of any church.
- (b) Upon application for a local business tax receipt, the person or organization must exhibit an active state certificate, registration, or receipt, or proof of copy of the same before such local business tax receipt may be issued.

Sec. 8-534. - Affidavit required in certain cases.

Whenever information required to document the amount of a business tax receipt applied for is dependent on facts not within the personal knowledge of the director or ~~appointed~~ designee, no business tax receipt shall be issued until the applicant therefore has made and filed with the director of development and neighborhood services building or ~~appointed~~ designee a notarized affidavit, duly authenticated, setting forth the facts upon which the amount of such business tax receipt depends.

Sec. 8-545. - Duration and due date.

No local business tax receipt shall be issued for more than one (1) year. All receipts shall expire on the thirtieth day of September of each year.

Sec. 8-556. - Half-year local business tax receipts.

(a) For each local business tax receipt obtained between the first day of October and the thirty-first day of March, the full tax for one (1) year shall be paid.

(b) For each local business tax receipt obtained between the first day of April and the thirtieth day of September, one-half (½) of the full tax for one (1) year shall be paid.

~~(c) Each licensee for a temporary use permit who does not possess a valid and current local business tax receipt shall pay a registration fee to the city as set forth in article IV, entitled "Registration requirements and fees," of this chapter 8 upon each instance that a temporary use permit is secured.~~

Sec. 8-567. - Multiple business tax receipts.

In the event any person engaged in a business, occupation, or profession at one (1) location or place of business is required under the provisions of this article to have more than one (1) business tax, the receipt holder shall pay in full all applicable business taxes required in order to operate the business. The director of development and neighborhood services building, or ~~appointed~~ designee shall have the administrative duty to determine which local business tax receipt category or categories shall apply to each applicant for a receipt. Appeals to his/her decision shall be processed as provided for in section 8-71.

Sec. 8-578. - Duplicate business tax receipts.

The director of development and neighborhood services building, or ~~appointed~~ designee shall charge a fee for each duplicate local business tax receipt issued to replace any business tax receipt issued under the provisions of this article which has been lost, stolen, defaced, or destroyed. The duplicate fee charged hereunder shall be equal to ten (10) percent of the annual business tax, but in no case be less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).

Sec. 8-589. - Each location to have a separate business tax receipt.

If any person operates any business regulated in this section at more than one (1) location within the city, each location shall be considered a separate business and a separate local business tax receipt therefore is required of each business.

Sec. 8-~~5960~~. - Posting of business tax receipts.

(a) All local business tax receipts issued to a business that has a permanent place of business within the city shall display the same prominently within its place of business.

(b) In those occupations without a permanent place of business, the receipt holder shall be required to produce the business tax receipt, or proof of copy thereof, upon request.

Sec. 8-~~601~~. - Professional business tax receipts.

The business tax provided in section 8-72(b)(1) for professionals shall be construed to mean that each individual shall pay the tax therein provided whether practicing by himself or herself, in a partnership, employed by another, or incorporated as a professional association.

Sec. 8-~~612~~. - Prohibition of issuance of local business tax receipt without exhibition of state license or registration.

Any person applying for or renewing local business tax receipt for the receipt period beginning October 1 to practice any profession regulated by the state department of professional regulation, or any board or commission thereof, must exhibit an active state certificate, registration or license or proof of copy of the same before such local business tax receipt may be issued. Thereafter, only persons applying for the first time for local business tax receipt must exhibit such certification, registration, or license.

Sec. 8-~~623~~. - Transfer business tax receipt required.

(a) Any time a business, profession, or occupation licensed within the city has a change of ownership, location, change of business name, or change in the qualifier a transfer business tax is required. Any change in use type shall require application for a new local business tax receipt according to section 8-48 herein.

(b) The applicant shall obtain a county transfer business tax receipt and submit a copy of the receipt to the director of building or appointed designee.

(b) The applicant shall, in addition to the application form, submit all documentation as required by this article and the director of building or appointed designee.

(c) The fee for each transfer business tax receipt shall be equal to ten (10) percent of the annual business tax but in no case be less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).

(d) Every business, occupation or profession licensed within the city and maintaining a permanent business location or branch office within the city, which is required by this

section to obtain a transfer business tax receipt, shall have inspections made as set forth in section 8-48~~(de)~~.

Sec. 8-6~~34~~. - Local business tax receipt covers specified business, etc.

No local business tax receipt issued under the provision of this article shall protect any person from prosecution for transacting any business, trade or profession not covered by such business tax receipt, nor shall it protect any merchant doing business having provided false information for business tax receipt computation by affidavit to the director of development and neighborhood services building.

Sec. 8-6~~45~~. - Businesses not specifically covered.

Any person engaged in any lawful business, profession, or occupation, wholly or in part, within the city, not mentioned or covered by this article shall pay the closest applicable or related business tax as determined by the director of development and neighborhood services building or ~~appointed~~ designee.

Sec. 8-6~~56~~. - False statements in application void business tax receipt.

Any business tax receipt issued upon any false statement made in the application therefore shall be considered as void ab initio and shall not protect the holder thereof from prosecution for transacting business without a valid business tax receipt.

Sec. 8-6~~67~~. - Issuance denial, suspension, or revocation.

(a) The city shall have the authority to deny an application for a business tax receipt on the following grounds:

(1) That the applicant has failed to disclose or has misrepresented a material fact of any information required by this article in the application;

(2) That the applicant desiring to engage in the business, as described in the application, has selected a proposed site or type of business activity, which does not comply with the City Code;

(3) That the applicant has failed to obtain a certificate of occupancy as required by the Florida Building Code;

(4) The prior business tax receipt for the proposed business location was or has been denied, suspended, or revoked for any reason which reason has not been corrected;

(5) The issuance of business tax receipt is based upon the applicant's compliance with specific provisions of federal, state, city, or county laws with respect to the specific zoning use and the applicant has violated such specific provisions;

(6) The applicant has violated any provisions of this article and has failed or refused to cease or correct the violation within thirty (30) days after notification thereof;

(7) The premises have been condemned by the local health authority for failure to meet sanitation standards or the local authority has condemned the premises because the premises are unsafe or unfit for human occupancy;

(8) The applicant is delinquent in the payment of any fee imposed under this article, code enforcement lien, special assessment lien and/or other debt or obligation debt to the city under state or local law; and/or,

(9) The applicant does not engage in the business as described in the application or has changed the use without authorization.

~~Any business tax receipt issued by the city may be temporarily suspended or absolutely revoked and canceled by a majority vote of the city council when such council shall have ascertained and determined in the exercise of its sound discretion that such action will promote the public peace, health, safety, welfare, harmony or good order of the city and the neighborhood in which the receipt holder's place of business is located or where he/she operates or carries on his/her business, trade, profession or occupation; provided, however, that prior to the revocation and cancellation of any business tax receipt, the receipt holder shall be given not less than fifteen (15) days' notice of the time and place set for consideration of the proposed revocation and cancellation of such business tax receipt. Such notice shall further instruct the receipt holder that he/she shall have an opportunity to be heard at such designated meeting.~~

(b) Any business tax receipt issued by the city may be temporarily suspended, refused to be renewed, or revoked and canceled by the director of development and neighborhood services or designee building when

(1) Such business, trade, profession, or occupation is operating in violation of this article or other provision of the City Code or was falsely procured;

(2) The business tax receipt holder has utilized fraud or misrepresentation in an application for or in obtaining a business tax receipt;

(3) The premises of the business, trade, profession, or occupation violates any provision of the Florida Building Code;

(4) The applicant does not engage in the business, trade, profession, or occupation as described in the application or has changed the use without authorization; or,

(6) The applicant is delinquent in the payment of any fee imposed under this article, code enforcement lien, special assessment lien and/or other debt or obligation debt to the city under state or local law.

~~The receipt holder shall be given not less than fifteen (15) days to appeal the decision in accordance with section 8-71.~~

(c) In the case of revocation and cancellation of such business tax receipt, the receipt holder is not entitled to a refund on any unused portion of the business tax.

Sec. 8-678. - Compliance by principal deemed compliance by agent.

Where the principal or employer has complied with the provisions of this article, it shall be unnecessary for his or her agent or employee to comply herewith, unless otherwise expressly provided for herein. In the event such principal or employer shall not have complied with this article, each of his or her agents or employees shall be subject to prosecution and, upon conviction, to fine or imprisonment to the same extent as his principal or employer.

Sec. 8-689. - Engaging in business without local business tax receipt or under a local business tax receipt issued upon false statements; penalties, prima facie evidence.

(a) It shall be unlawful for any person to engage in any business, trade, profession, or occupation taxable by business tax receipt hereunder, without a local business tax receipt or under a local business tax receipt issued upon false statements made by such person, or in his or her behalf. Any person engaged in any such business, profession, or occupation without first obtaining a local business tax receipt, if required herein shall pay a penalty of twenty-five (25) percent of the full year business tax for such trade, in addition to the business tax set forth herein.

(b) In addition to the penalties provided in subsection (a), any person engaged in any trade, business, profession or occupation, within the city without a local business tax receipt or under a local business tax receipt issued upon false statements made by such person, or in their behalf, shall be subject to a fine as may be imposed through the code enforcement procedures set forth in the City Code ~~as levied by the code enforcement board, under the provisions of sections 2-72 through 2-78.~~

(c) In any prosecution under this article, the fact that such person is open for business shall be prima facie evidence of engaging in such trade, business, profession, or occupation, and the burden shall be upon the defendant to refute the same.

(d) Each day or part of a day that this article is violated shall constitute a separate and distinct offense for which such person or his agents or employees may be prosecuted.

Sec. 8-6970. - Renewal of local business tax receipt.

(a) All local business tax receipts not renewed by September 30th shall be considered delinquent and subject to a delinquency penalty of ten (10) percent of the full year business tax for the month of October, plus an additional five (5) percent penalty for each month of delinquency thereafter until paid. The total delinquency penalty shall never exceed twenty-five (25) percent of the full year business tax for that applicant. The City will endeavor to send out advance renewal notices to the contact information provided on the prior year business tax receipt; however, it is the sole responsibility of each person who engages in any business, trade, occupation, or profession covered by this chapter to timely renew each business tax receipt.

(b) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required local business tax within one hundred fifty (150) days of ~~July 1~~after the initial notice of the tax due, and who does not obtain the required local business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative fee of twenty-five dollars (\$25.00) for costs incurred as a result of collection efforts, and a penalty of one hundred dollars (\$100.00).

Sec. 8-701. - Appeals.

Any person ~~who feels aggrieved~~adversely affected by the provisions of this article may petition the director of development and neighborhood services ~~city council~~ within thirty (30) days of the adverse notice, action, or decision of the city for review of ~~this~~ article as applied to the person. The petition shall be on a form provided by the city and shall contain the name and address of the petitioner. The petition shall briefly set forth the grounds for review, and the director of development and neighborhood services or designee ~~city council~~ shall consider the petition within thirty (30) days following receipt of the petition. In making it's a determination on the petition, the director of development and neighborhood services or designee ~~city council~~ shall consider the provisions of this article and state law. The determination of the director of development and neighborhood services or designee shall be in writing and sent by regular mail to the address of the petitioner as listed on the petition.

Within ten (10) days of the mailing of the written decision of the director of development and neighborhood services or designee, the petitioner may appeal the written decision to the Special Magistrate appointed to hear code enforcement cases. The appeal and its grounds for review shall be set forth in a form provided by the city and shall be filed with the development and neighborhood services department along with a filing fee as set by city resolution. The appeal shall be scheduled for the next available Special Magistrate hearing date and notice of the hearing shall be sent by regular mail to the address of the petitioner as listed on the original petition form.

Sec. 8-712. - 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 sixteen dollars and twenty-two cents (\$116.22) 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-eight dollars and sixty-eight cents (\$38.68).

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: Ninety-three dollars (\$93.00).

(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 sixteen dollars and twenty-two cents (\$116.22) 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 ten dollars and sixty-nine cents (\$110.69) 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-seven dollars and fifty-one cents (\$77.51) per business.

b. Business occupying over three hundred (300) and up to twenty thousand (20,000) square feet gross floor area—One hundred fifty-five dollars and thirteen cents (\$155.13) 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—Three hundred ten dollars and fifty-one cents (\$310.51) 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 twenty-one dollars and fifty-five cents (\$121.55) per business location plus four dollars and thirteen cents (\$4.13) per chair of customer seating.

(6) *Category 6: Home occupation.* Any business as described section 8-5049. 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-seven dollars and fifty-one cents (\$77.51)

(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 fifty-five dollars and thirteen cents (\$155.13) 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, three hundred ten dollars and fifty-one cents (\$310.51) 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 fifty-five dollars and thirteen cents (\$155.13) per five thousand (5,000) square feet gross floor area and each fraction thereof up to twenty thousand (20,000) square feet.

b. Three hundred ten dollars and fifty-one cents (\$310.51) 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 fifty-five dollars and thirteen cents (\$155.13) per rental office; plus

b. Fifteen dollars and forty-six cents (\$15.46) per dwelling unit, with a minimum fee of thirty-eight dollars and sixty-eight cents (\$38.68) 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 fifty-five dollars and thirteen cents (\$155.13) per five thousand (5,000) square feet gross floor area and each fraction thereof up to twenty thousand (20,000) square feet.

b. Three hundred ten dollars and fifty-one cents (\$310.51) 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. Thirty dollars and ninety-four cents (\$30.94) 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—Eighty-two dollars and sixty-nine cents (\$82.69) plus
- b. Thirty-three dollars and eight cents (\$33.08) per each additional five thousand (5,000) square feet of storage or warehouse area or portion thereof.

Sec. 8-723. - Compliance with local business tax receipt adjustments permitted by state statute.

(a) F.S. § 205.0535, as amended, places limitations on local business tax receipt reclassification and local business tax amounts established by municipalities. Nothing contained in section 8-712 of this article is intended to exceed the tax reclassification limitations as established by state law. In the event the tax rates established herein exceed the maximum amount permitted by state statute, the director of building is hereby directed to reduce the amount of such local business taxes to the maximum amount permitted by law.

(b) Every two (2) years as permitted by F.S. § 205.0535, the director of development and neighborhood services or designee ~~building~~ is directed to submit a new schedule of local business taxes by ordinance to provide for the adjustment of these taxes as permitted by state statute.

III. Staff 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 Planning, GIS and Engineering Division is now responsible for issuing business tax receipts to all new businesses within the city limits, as well as coordinating the annual tax renewal process for existing businesses. City staff will encourage and welcomed to the city new as well as existing businesses. We will do everything possible to help make locating or relocating a business within the city a successful event.

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.

Development Review Committee Comments:

The petition was reviewed by the Development Review Committee Development Staff on May 12 and 19, 2022 and recommended for approval.

Planning and Engineering Department:	No Comments
Building Department:	No Comments
Recreation and Parks	Comments addressed in Staff Report
Fire Department:	No Comments
PBSO District #16	No Comments
Public Works Department:	No Comments

IV. Zoning Text Amendment Criteria:

A. *The need and justification for these changes:*

The Business Tax Receipt regulations of the City can be found in Chapter 8, Article III of the City Code. It has been over five years since the City has reviewed its Business Tax Receipt regulations and the way businesses operate have changed. To remain current and ensure that the City has the tools to properly regulate Business Tax Receipts, City Staff is recommending amending the City Code.

B. *The relationship of the proposed amendments to the purpose and objectives of the City's Comprehensive Plan, and whether the proposed change will further the purposes of the City's Zoning Code regulations and other City codes, regulations and actions designed to implement the Comprehensive Plan.*

The proposed amendments are consistent with the City's Comprehensive Plan and will further the purposes of the City's Codes by updating the Business Tax Receipt regulations to ensure that the City Council's vision of the City is implemented and maintained.

V. Staff Recommendation:

Approval of ZTA-22-08 through the adoption of Ordinance 2012-14.

CITY COUNCIL ACTION First Reading – June 6, 2022

The City Council on a motion made by Councilmember Bousquet and seconded by Councilmember Tharp, by a vote of four (4) to zero (0) recommended approval of Zoning Text Amendment ZTA 22-08 through Ordinance 2022-14 on first reading as presented by staff

CITY COUNCIL ACTION Second Reading –
