



ITEM SUMMARY

MEETING DATE: July 18, 2022

FROM: Kara Irwin-Ferris, AICP, Development & Neighborhood Services Director

SUBJECT: **Ordinance 2022-14, ZTA-22-08**
Business Tax Receipts (BTR) Regulations

BACKGROUND

A City-initiated request for a text amendment that amends the Code of Ordinances Chapter 8 entitled Licenses and Business Regulations to state the correct department name, allow inspections by multiple City Departments, 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 or cancel a Business Tax Receipt, and require appeals to be heard by the Special Magistrate rather than the City Council.

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 licenses or certification from other state or county agencies prior to the issuance or renewal of a local Business Tax Receipt. On June 6, 2022, City Council approved Ordinance 2022-14 on first reading with a vote of 4-0.

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

Ordinance 2022-14 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-22-08 through the adoption of Ordinance 2022-14.