



Town of \_\_\_\_\_

**Micanopy**  
Florida

## **ORDINANCE NO. 2026-03**

**AN ORDINANCE OF THE TOWN OF MICANOPY, FLORIDA, AMENDING THE TOWN'S LOCAL BUSINESS TAX RECEIPT SCHEDULE PURSUANT TO Chapter 205, Florida Statutes; PROVIDING FOR UPDATED CLASSIFICATIONS; PROVIDING FOR ADMINISTRATIVE PROCEDURES; PROVIDING FOR UNIFORM APPLICATION; PROVIDING FOR ENFORCEMENT; PROVIDING FOR REPEALER; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE**

### **WHEREAS,**

The Town of Micanopy is authorized to levy a Local Business Tax pursuant to Chapter 205, Florida Statutes; and

The Town has not substantially updated its business tax classifications or rates in many years; and

The Town Commission finds it appropriate to modestly increase fees within statutory limits and modernize classifications to reflect current business practices; and

The Town finds that the adjustments herein are uniform within each classification and comply with statutory limitations.

### **SECTION 1. ADOPTION OF LOCAL BUSINESS TAX SCHEDULE**

The Local Business Tax Receipt Fee Schedule attached hereto as Exhibit "A" is hereby adopted.

### **SECTION 2. STATUTORY COMPLIANCE**

The increases reflected herein do not exceed the percentage increase permitted under Chapter 205, Florida Statutes without the appointment of a Business Tax Study Commission.

### **SECTION 3. BUSINESS TAX RECEIPT REQUIRED**

No person shall engage in or manage any business, profession, or occupation within the Town without first obtaining a Local Business Tax Receipt.

706 NE Cholokka Blvd.  
PO Box 137, Micanopy, FL 32667-0137  
(352) 466-3121 Town Hall (352) 466-4912 Fax  
[townhall@micanopytown.com](mailto:townhall@micanopytown.com)

#### **SECTION 4. MOBILE FOOD VENDORS**

Mobile food vendors licensed by the State of Florida may operate within the Town subject to zoning and land development regulations and shall obtain a Local Business Tax Receipt in accordance with this ordinance.

Regulation of food safety remains preempted to the State pursuant to Section 509.102, Florida Statutes.

#### **SECTION 5. ANNUAL EXPIRATION AND RENEWAL**

Local Business Tax Receipts issued by the Town shall expire annually on September 30 and may be renewed beginning July 1 of each year.

#### **SECTION 6. LATE RENEWAL PENALTIES**

Late renewals shall be assessed penalties as provided in Chapter 205, Florida Statutes:

- Ten percent (10%) for the month of October
- Additional five percent (5%) for each subsequent month
- Maximum penalty of twenty-five percent (25%)
- Interest at the rate of 1.5 percent per month

#### **SECTION 7. ADMINISTRATIVE AUTHORITY**

The Town Administrator, or designee, is authorized to:

- Clarify business classifications
- Require documentation necessary to determine proper classification
- Establish administrative forms and procedures
- Deny issuance of a Local Business Tax Receipt where the proposed business activity does not comply with zoning or land development regulations

#### **SECTION 8. TRANSFER OF BUSINESS TAX RECEIPTS**

A Local Business Tax Receipt may be transferred to a new owner or new location upon approval by the Town Administrator and payment of the applicable transfer fee in accordance with Chapter 205, Florida Statutes.

#### **SECTION 9. ZONING COMPLIANCE**

Issuance of a Local Business Tax Receipt shall not authorize any business activity that is otherwise prohibited by the Town's Land Development Code or zoning regulations.

#### **SECTION 10. ENFORCEMENT**

Any person engaging in business within the Town without first obtaining a Local Business Tax Receipt shall be subject to enforcement through the Town's Code Enforcement procedures.

**SECTION 11. REPEALER**

All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 12. SEVERABILITY**

If any section or provision of this ordinance is held invalid, such invalidity shall not affect the remaining provisions.

**SECTION 13. EFFECTIVE DATE**

This Ordinance shall take effect October 1, 2026.

**PASSED ON FIRST READING, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026.**

**PASSED AND DULY ADOPTED**, with a quorum present and voting by the Town Commission of the Town of Micanopy, Florida, after properly dispensing with the second reading, on final reading this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

**Attest:**

**Town Of Micanopy**

\_\_\_\_\_  
Patty Polk  
Town Clerk

\_\_\_\_\_  
Jiana Williams  
Mayor, Town of Micanopy

**Approved as to legal form and content:**

\_\_\_\_\_  
Derek Folds, Town Attorney

# EXHIBIT “A” – RECOMMENDED UPDATED FEE STRUCTURE

## General Business Classifications

Classification	Recommended Fee
Home Occupation	\$60
Retail (under 2,000 SF)	\$125
Retail (over 2,000 SF)	\$175
Restaurant / Café	\$150
Professional Office (Attorney, CPA, Consultant, etc.)	\$125
Real Estate Office	\$125
Bed & Breakfast	\$175
Short-Term Rental (Annual)	\$175
Non-Profit Organization	\$25

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## Mobile & Specialty

Classification	Fee
Mobile Food Vendor (Annual)	\$150
Mobile Vendor (Non-Food)	\$100
Special Event Vendor (Per Event)	\$50