

ORDINANCE NO. 2017-08

AN ORDINANCE OF THE CITY OF PALM BAY, BREVARD COUNTY, FLORIDA, AMENDING THE CODE OF ORDINANCES, TITLE XI, BUSINESS REGULATIONS, CHAPTER 110, BUSINESS TAXES, SUBCHAPTER 'BUSINESS TAXES; TAX RECEIPTS; RECEIPTS', IN ORDER TO INCLUDE PROVISIONS REGULATING RENTAL PROPERTIES; PROVIDING FOR THE REPEAL OF ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR INCLUSION IN THE CITY OF PALM BAY CODE OF ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF PALM BAY, BREVARD COUNTY, FLORIDA, as follows:

SECTION 1. The City of Palm Bay Code of Ordinances, Title XI, Business Taxes, Subchapter 'Business Taxes; Tax Receipts; Receipts', is hereby amended and shall henceforth read as follows:

"Section 110.15 DEFINITIONS.

For the purpose of this subchapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

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BUSINESS TAX RECEIPT; RECEIPT. The document granted by the city under the provisions of this subchapter, and required of any person before such person can engage in any business within the city.

* * *

Section 110.17 UNLAWFUL TO OPERATE BUSINESS WITHOUT BUSINESS TAX RECEIPT.

It shall be unlawful for any person to engage in any business [or rental of dwelling units](#) without first procuring a business tax receipt by paying the business tax levied, or to knowingly make a false statement in documentation furnished to the city as to conditions or factors upon which the business tax is or shall be based.

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Section 110.19 PERSON SUBJECT TO THE BUSINESS TAX.

A business tax for the privilege of engaging in or managing any business within the city is levied on:

(A) Any person who maintains a business location or branch office within the city to engage in or manage a business.

(B) Any person who rents dwelling units to include single family residential homes or multi-family units of four (4) or less units.

~~(B)~~(C) Any person who does not qualify under the provisions of division (A) above and who transacts any business or engages in any occupation or profession in interstate commerce where the business tax is not prohibited by Section 8 of Article 1 of the United States Constitution.

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Section 110.37 EVIDENCE OF ENGAGING IN BUSINESS.

The advertisement of any business by sign, newspaper, magazine, telephone listing or other public notice shall be conclusive evidence of the engaging in and carrying on the business in the city so advertised. The opening of a utility account by any persons other than the property owner.

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Section 110.44 RECEIPT TAX SCHEDULE.

The business tax which shall be levied against every person engaging or managing businesses, professions or occupations is hereby fixed as follows:

* * *

| Variable | Tax |
|--|----------------|
| Plus Hotels, Motels, Apartments, Rooms, Units: | |
| Each unit | \$ 4.20 |
| <u>Plus Single Family Residential Houses or other dwellings of four (4) or less units:</u> | |
| <u>Each unit</u> | <u>\$ 4.20</u> |
| Plus Vehicles for Hire: | \$ 26.25 |
| Plus Professionals: | \$131.25 |
| Acupuncturist, Architect, Attorney, Auctioneer, Certified Public Accountant, Chiropractor, Clinical Counselor, Dentist, Doctor - Physician, Engineer, Geologist, Land Surveyor, Landscape Architect, Massage Therapist, Optician, Optometrist, Osteopathic Physician, Physical Therapist, Pilot, | |

| | |
|---|----------|
| Podiatrist, Psychiatrist, Psychologist, Real Estate Broker, Real Estate Appraiser, Self-Employed Nurse/Midwife, Therapist - Pathologist, Veterinarian | |
| Home Business Office: (if Business is not included under other section) | \$105.00 |
| Contractor: | \$236.25 |
| Subcontractor: | \$157.50 |
| Out of State Insurance Company | \$105.00 |

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SECTION 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed and all ordinances or parts of ordinances not in conflict herewith are hereby continued in full force and effect.

SECTION 3. It is the intention of the City Council of the City of Palm Bay that the provisions of this Ordinance shall be made a part of the City of Palm Bay Code of Ordinances and the sections may be renumbered to accomplish such intention.

SECTION 4. If any portion, clause, phrase, sentence or classification of this ordinance is held or declared to be either unconstitutional, invalid, inapplicable, inoperative or void, then such declaration shall not be construed to affect other portions of the ordinance; it is hereby declared to be the express opinion of the City Council of the City of Palm Bay that any such unconstitutional, invalid, inapplicable, inoperative or void portion or portions of this ordinance did not induce its passage, and that without the inclusion of any such portion or portions of this ordinance, the City Council would have enacted the valid constitutional portions thereof.

SECTION 5. The provisions within this ordinance shall take effect immediately upon the enactment date.

Read in title only at Meeting No. 2017- , held on , 2017; and read in title only and duly enacted at Meeting No. 2017- , held on , 2017.

William Capote, MAYOR

ATTEST:

Terese M. Jones, CITY CLERK

Reviewed by CAO: _____

Applicant: City of Palm Bay
Case No.: T-42-2016

cc: (date) Case File

Words ~~stricken~~ through shall be deleted; underscored words shall be included. Deletions and additions constitute the proposed amendment. Words remaining are now in effect and remain unchanged.