

1 **AN ORDINANCE OF THE CODE OF THE CITY OF ORLANDO,**
2 **FLORIDA, RELATING TO THE BUSINESS TAX DELINQUENCY**
3 **PENALTY; SPECIFICALLY AMENDING SEC. 36.04, ENTITLED**
4 **“BUSINESS TAX RECEIPT RENEWAL; DATES DUE AND**
5 **DELINQUENT; PENALTIES; PRORATION; AND ANNEXATION**
6 **WAIVER” TO PROVIDE FOR THE CITY COUNCIL TO REDUCE A**
7 **CERTAIN BUSINESS TAX DELINQUENCY PENALTY; PROVIDING**
8 **LEGISLATIVE FINDINGS, AND FOR CODIFICATION, CORRECTION**
9 **OF SCRIVENER’S ERRORS, SEVERABILITY, AND AN EFFECTIVE**
10 **DATE.**

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12 **WHEREAS**, Article I, Chapter 36, Code of the City of Orlando, Florida (the
13 “Orlando City Code”), provides for the levy of a business tax upon every
14 person exercising the privilege of carrying on or engaging in any business,
15 profession or occupation within the City of Orlando; and

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17 **WHEREAS**, Sec. 36.04, Orlando City Code, provides for the assessment
18 of a penalty for late payment or nonpayment of a business tax; and

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20 **WHEREAS**, the Orlando City Council finds it reasonable and necessary to
21 provide for the reduction of said penalty upon a finding that such a
22 reduction serves a public purpose; and

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24 **WHEREAS**, the Orlando City Council finds and determines that this
25 ordinance is in the best interest of the public health, safety, and welfare.

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27 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE**
28 **CITY OF ORLANDO, FLORIDA:**

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30 **SECTION 1. CHAPTER 36 AMENDED.** Article I, Chapter 36, Orlando
31 City Code, is hereby amended as follows:

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33 Sec. 36.04. - Business Tax Receipt Renewal; Dates Due and Delinquent;
34 Penalties; Proration; and Annexation Waiver.

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36 (1) Business Tax Receipts to be renewed under this chapter shall go on
37 sale beginning July 1st of each year and shall be due and payable on
38 October 1st of each year and shall expire on September 30th of the
39 succeeding year. Any Business Tax Receipt not renewed on or before
40 October 1st shall be considered delinquent and subject to a delinquency
41 penalty of ten percent (10%) between October 1st and October 31st, plus
42 an additional five percent (5%) for each month of delinquency thereafter
43 until paid; provided that the total delinquency shall not exceed twenty-five
44 percent (25%) of the local business tax.

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46 (2) In any instance where an initial Receipt is to be issued to a new

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business during the tax year, the Office of Permitting Services shall forward an invoice to the receipt holder for payment, unless payment has been received at the time of application. A date for payment without penalty shall be established on the invoice. Should payment not be received within the time specified, the delinquent penalty rates described above shall be enforced.

(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 180 days after the initial business tax invoice notice of tax due, and who does not obtain the required Business Tax Receipt shall be required to pay a penalty of \$250.00 per offense and may be subject to civil actions. This penalty is in addition to all other authorized penalties, plus any collection and administrative costs authorized in accordance with Florida Statutes § 205.053(3). This penalty may be reduced upon a finding by a majority vote of the City Council that such a reduction serves a public purpose.

(4) The business tax as prescribed by Section 36.35 shall be prorated the receipt for any new business, occupation or profession which first opens or starts on or after January 1st and before October 1st of any year, unless otherwise prohibited in this chapter or elsewhere in this Code. The prorated business tax for any business, occupation or profession opening or starting in January shall be equal to ninety percent (90%) of the annual business tax set forth in Section 36.35 and the prorated business tax shall be reduced by an additional ten percent (10%) of the annual business tax per month for each month thereafter for businesses, occupations or professions that open or start after January, but before July 1st. Those businesses, occupations or professions opening or starting on or after July 1st, but before October 1st, shall pay the business tax determined to be due for the ensuing business tax year and such Receipt shall expire on September 30th of that same business tax year.

(5) The business tax and administrative fee as prescribed by Section 36.35 and subsection 36.02(4), respectively, shall be waived, as set forth in this paragraph, for any business, occupation or profession located within a property area that becomes a part of the incorporated limits of the City of Orlando through means of an "annexation" (as such term is defined in § 171.031(1), Florida Statutes, whether conducted pursuant to the procedures set forth in § 171.0413 or § 171.044, Florida Statutes). The waiver shall be authorized by the Chief Financial Officer and apply only to the annual business tax and administrative fee for such business, occupation or profession for that fiscal year in which the annexation became effective. If the date on which such annexation became effective occurred on or after May 1st, then the waiver shall also apply to the annual business tax and administrative fee for such business, occupation

93 or profession for that fiscal year following the fiscal year in which the
94 annexation became effective. Those businesses, occupations or
95 professions entitled to this waiver must still apply for and obtain a Receipt
96 from the City of Orlando and display such Receipt at the business location
97 in accordance with this Chapter 36. As with all Business Tax Receipts,
98 any Receipt issued to a business, occupation or profession entitled to this
99 waiver shall expire on September 30th in the fiscal year such Receipt was
100 issued.

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102 **SECTION 2. CODIFICATION.** The city clerk and the city attorney shall
103 cause the Code of the City of Orlando, Florida, to be amended as
104 provided by this ordinance and may renumber, re-letter, and rearrange the
105 codified parts of this ordinance if necessary to facilitate the finding of the
106 law.

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108 **SECTION 3. SCRIVENER'S ERROR.** The city attorney may correct
109 scrivener's errors found in this ordinance by filing a corrected copy of this
110 ordinance with the city clerk.

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112 **SECTION 4. SEVERABILITY.** If any provision of this ordinance or its
113 application to any person or circumstance is held invalid, the invalidity
114 does not affect other provisions or applications of this ordinance which can
115 be given effect without the invalid provision or application, and to this end
116 the provisions of this ordinance are severable.

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118 **SECTION 5. EFFECTIVE DATE.** This ordinance takes effect upon
119 adoption.

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121 **DONE, THE FIRST READING,** by the City Council of the City of Orlando,
122 Florida, at a regular meeting, the _____ day of
123 _____, 2021.

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125 **DONE, THE PUBLIC NOTICE,** in a newspaper of general circulation in
126 the city of Orlando, Florida, by the city clerk of the City of Orlando, Florida,
127 the _____ day of _____, 2021.

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130 **DONE, THE SECOND READING AND PUBLIC HEARING, AND**
131 **ENACTED ON FINAL PASSAGE,** by an affirmative vote of a majority of a
132 quorum present of the City Council of the City of Orlando, Florida, at a
133 regular meeting, the _____ day of _____, 2021.

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BY THE MAYOR OF THE CITY OF
ORLANDO, FLORIDA:

Mayor

ATTEST, BY THE CLERK OF THE
CITY COUNCIL OF THE CITY OF
ORLANDO, FLORIDA:

City Clerk

Print Name

THIS ORDINANCE DRAFTED BY AND
APPROVED AS TO FORM AND LEGALITY
FOR THE USE AND RELIANCE OF THE
CITY OF ORLANDO, FLORIDA:

Assistant City Attorney

Print Name

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