

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.**

11
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

16
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

19
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

23
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.

26
27 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE**
28 **CITY OF ORLANDO, FLORIDA:**

29
30 **SECTION 1. CHAPTER 36 AMENDED.** Article I, Chapter 36, Orlando
31 City Code, is hereby amended as follows:

32
33 **Sec. 36.04. - Business Tax Receipt Renewal; Dates Due and Delinquent;**
34 **Penalties; Proration; and Annexation Waiver.**

35
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.

45
46 (2) In any instance where an initial Receipt is to be issued to a new

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

53
 54 (3) Any person who engages in any business, occupation, or profession
 55 covered by this chapter, who does not pay the required business tax
 56 within 180 days after the initial business tax invoice notice of tax due, and
 57 who does not obtain the required Business Tax Receipt shall be required
 58 to pay a penalty of \$250.00 per offense and may be subject to civil
 59 actions. This penalty is in addition to all other authorized penalties, plus
 60 any collection and administrative costs authorized in accordance with
 61 Florida Statutes § 205.053(3). This penalty may be reduced upon a finding
 62 by a majority vote of the City Council that such a reduction serves a public
 63 purpose.

64
 65 (4) The business tax as prescribed by Section 36.35 shall be prorated
 66 the receipt for any new business, occupation or profession which first
 67 opens or starts on or after January 1st and before October 1st of any year,
 68 unless otherwise prohibited in this chapter or elsewhere in this Code. The
 69 prorated business tax for any business, occupation or profession opening
 70 or starting in January shall be equal to ninety percent (90%) of the annual
 71 business tax set forth in Section 36.35 and the prorated business tax shall
 72 be reduced by an additional ten percent (10%) of the annual business tax
 73 per month for each month thereafter for businesses, occupations or
 74 professions that open or start after January, but before July 1st. Those
 75 businesses, occupations or professions opening or starting on or after July
 76 1st, but before October 1st, shall pay the business tax determined to be
 77 due for the ensuing business tax year and such Receipt shall expire on
 78 September 30th of that same business tax year.

79
 80 (5) The business tax and administrative fee as prescribed by Section
 81 36.35 and subsection 36.02(4), respectively, shall be waived, as set forth
 82 in this paragraph, for any business, occupation or profession located
 83 within a property area that becomes a part of the incorporated limits of the
 84 City of Orlando through means of an "annexation" (as such term is defined
 85 in § 171.031(1), Florida Statutes, whether conducted pursuant to the
 86 procedures set forth in § 171.0413 or § 171.044, Florida Statutes). The
 87 waiver shall be authorized by the Chief Financial Officer and apply only to
 88 the annual business tax and administrative fee for such business,
 89 occupation or profession for that fiscal year in which the annexation
 90 became effective. If the date on which such annexation became effective
 91 occurred on or after May 1st, then the waiver shall also apply to the
 92 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.

101
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.

107
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.

111
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.

117
118 **SECTION 5. EFFECTIVE DATE.** This ordinance takes effect upon
119 adoption.

120
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.

124
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.

128
129
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.

93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137

138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167

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

[Remainder of page intentionally left blank.]