

ORDINANCE NO. _____

AN ORDINANCE OF THE TOWN OF DAVIE, FLORIDA, AMENDING THE TOWN'S BUSINESS TAX RATE SCHEDULE IN ACCORDANCE WITH SEC. 205.0535(5); PROVIDING FOR CONFLICT, PROVIDING FOR SEVERABILITY, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Davie levies a local business tax in accordance with Chapter 205, Florida Statutes; and

WHEREAS, the Town's business tax rate for "Retail/Wholesale/Jobber" is based on the retail or wholesale stock value; and

WHEREAS, taxing the entire amount of "Retail/Wholesale/Jobber" stock value may deter otherwise desirable businesses from locating within the Town, placing the Town in a competitive disadvantage; and

WHEREAS, Sec. 205.0535(5), Florida Statutes, authorizes a municipality to decrease a business tax without establishing an equity study commission or adopting a reclassification and revision ordinance; and

WHEREAS, the Town Council finds it in the best interest of the Town to establish a cap or maximum taxable amount within the "Retail/Wholesale/Jobber" category; and

WHEREAS, the Town Council has held two advertised public hearings in accordance with Florida Statutes.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF DAVIE, FLORIDA.

SECTION 1. The foregoing "WHEREAS" clauses are hereby ratified and confirmed as being true and correct and are hereby made a part of this Ordinance.

SECTION 2. The Town's Business Tax Rate Schedule is hereby amended as follows (new language is underlined/deleted language is struck through):

Retail/Wholesale/Jobber (an affidavit on inventory must be furnished when applying for a license and for renewals)	
Stock value up to \$100,000	\$140.71
Stock value from \$100,001 to \$200,000	\$239.20
Stock value from \$200,001 to \$300,000	\$309.56
Each additional \$10,000 in stock value over \$300,000 (and prorated share if applicable) up to a maximum of \$10,000,000 of stock value.	\$35.18

SECTION 3. All ordinances or parts of ordinances in conflict herewith are to the extent of such conflict hereby repealed.

SECTION 4. If any section, subsection, sentence, clause, phrase, or portion of this ordinance is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portion of this ordinance.

SECTION 5. This ordinance shall take effect immediately upon adoption and shall be implemented in the Fiscal Year 2022 business tax period beginning on October 1, 2021.

PASSED ON FIRST READING THIS ____ DAY OF _____, 2021

PASSED ON SECOND READING THIS ____ DAY OF _____, 2021

MAYOR/COUNCILMEMBER

ATTEST:

TOWN CLERK

APPROVED THIS ____ DAY OF _____, 2021

Approved as to Form and Legality:

TOWN ATTORNEY