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# AGENDA ITEM SUMMARY

**MEETING DATE:** May 20, 2024

**AGENDA ITEM NO.:** 11

**FOR:**  
 City of Weston     Indian Trace Development District     Bonaventure Development District

**TITLE:**  
 An Ordinance of the City of Weston, Florida, amending the Code of Ordinances of the City, by amending Section 40.01, "Payment of Business Tax" of Chapter 40, "Business Tax Receipts," increasing the Business Tax rates by five percent effective October 1, 2024 for engaging in business within the City; and providing for an effective date.  
**Second and Final Reading**

**SUMMARY EXPLANATION & BACKGROUND:**  
 The current rates of business taxes for all categories of businesses went into effect on October 1, 2017 (Ordinance No 2017-03). Section 205.0535(4), Florida Statutes, permits municipalities to increase, by Ordinance, the rates of business taxes for all categories of businesses by up to five percent every other year, provided that the increase must be enacted by at least a majority plus one vote of the governing body.  
 The City desires to amend the City Code to increase rates of business taxes for all categories of businesses by five percent effective October 1, 2024.

**REQUESTED ACTION:** Approval

**EXHIBITS (LIST):** Ordinance

<p><b>PREPARED BY:</b>          Bryan Cahen, Director of Budget</p>	<p><b>PETITIONER/REPRESENTATIVE:</b>          Not Applicable</p>
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<p><b>RECOMMENDED FOR CONSIDERATION BY:</b>          Donald P. Decker, City Manager/CEO          Darrel L. Thomas, Assistant City Manager/CFO          Jamie Alan Cole, City Attorney</p>	<p><b>FUNDING SOURCE:</b>          Not Applicable</p>
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**VOTING REQUIRED FOR PASSAGE:**  
 Majority                       Majority Plus One                       Unanimous

<b>COMMISSION ACTION:</b>	M	2	Y	N	
					Approved as presented
Commissioner Mead					Approved as amended
Commissioner Eddy					Approved with conditions
Commissioner Molina-Macfie					Continued to
Commissioner Jaffe					Deferred to
Mayor Brown					To deny

**CITY OF WESTON, FLORIDA  
ORDINANCE NO. 2024-\_\_**

AN ORDINANCE OF THE CITY OF WESTON, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY, BY AMENDING SECTION 40.01, "PAYMENT OF BUSINESS TAX" OF CHAPTER 40, "BUSINESS TAX RECEIPTS," INCREASING THE BUSINESS TAX RATES BY FIVE PERCENT EFFECTIVE OCTOBER 1, 2024 FOR ENGAGING IN BUSINESS WITHIN THE CITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, First, Section 205.042, Florida Statutes, grants a municipality the authority to levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction; and

WHEREAS, Second, Section 205.0535(4), Florida Statutes, permits municipalities to increase, by Ordinance, the rates of business taxes for all categories of businesses by up to five percent every other year, provided that the increase must be enacted by at least a majority plus one vote of the governing body; and

WHEREAS, Third, the current rates of business taxes for all categories of businesses went into effect on October 1, 2017 (Ordinance No. 2017-03); and

WHEREAS, Fourth, it is the intent of the City Commission to amend the Code to increase the rates of business taxes for all categories of businesses by five percent effective October 1, 2024; and

WHEREAS, Fifth, business taxes fund expenses in the City's General Fund which is predominantly comprised of expenses related to public safety services; and

WHEREAS, Sixth, business taxes also reduce the City's reliance on ad valorem property taxes to fund General Fund expenditures; and

WHEREAS, Seventh, the City Commission finds that this legislation is in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Weston, Florida:

**Section 1.** The foregoing Whereas clauses are ratified and incorporated as the legislative intent and factual findings underlying this Ordinance.

**Section 2. Amendment to Chapter 40.**

Section 40.01 of Chapter 40, "Business Tax Receipts," of the Code of Ordinances of the City of Weston, is amended to read as follows:

**CHAPTER 40. BUSINESS TAX RECEIPTS.**

\* \* \*

Coding: underlined words are additions to existing text, ~~struck through~~ words are deletions from existing text, shaded text reflects changes made from First Reading.

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2 **§ 40.01 PAYMENT OF BUSINESS TAX.**

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4 \* \* \*

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6 (E) **Amount of Business Tax.** Each Business shall pay a Business Tax in the amount set forth  
7 below:

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Category	Tax	
	Full Year	Partial Year
I. Hotels, Motels, Apartments or Timeshares with 250 units or more	\$6,381.40 <u>\$6,700.47</u>	\$3,190.70 <u>\$3,350.24</u>
II. Warehouse, Manufacturing Facility or Pharmacy with 50,000 square feet or more	\$4,254.26 <u>\$4,466.97</u>	\$2,127.13 <u>\$2,233.49</u>
III. Supermarkets	\$3,342.63 <u>\$3,509.76</u>	\$1,671.32 <u>\$1,754.88</u>
IV. Warehouse, Manufacturing Facility or Pharmacy between 20,000 square feet and 49,999 square feet	\$2,552.56 <u>\$2,680.19</u>	\$1,276.28 <u>\$1,340.09</u>
V. Warehouse, Manufacturing Facility or Pharmacy between 10,000 square feet and 19,999 square feet; Apartments or Timeshares with 100 – 249 units; Hotels or Motels with 150-249 rooms Country Clubs and Golf Course(s); Athletic/Fitness Club with Pool	\$1,519.37 <u>\$1,595.34</u>	\$759.69 <u>\$797.67</u>
VI. Limited Business Home Occupation Business with only a Post Office, Private Mail Box or Registered Office in the City	\$182.31 <u>\$191.43</u>	\$91.16 <u>\$95.71</u>
VII. Individual Professional Entity	\$91.14 <u>\$95.70</u>	\$45.57 <u>\$47.85</u>
VIII. General Business (all other Businesses)	\$273.48 <u>\$287.15</u>	\$136.74 <u>\$143.58</u>

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1 **Section 3. Codification.**

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3 It is the intention of the City Commission that the provisions of this Ordinance become and  
4 be made part of the City Code, and that the Sections of this Ordinance and Code may be renumbered  
5 or relettered and the word "ordinance" may be changed to "section" or such other appropriate word  
6 or phrase to accomplish such intentions.  
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8 **Section 4. Severability.**

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10 Should any section, paragraph, sentence, clause, phrase or other part of this Ordinance be  
11 declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity  
12 of this Ordinance as a whole or any portion thereof, other than the part so declared to be invalid.  
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14 **Section 5. Conflict.**

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16 That all Sections or parts of Sections of the Code of Ordinances, all Ordinances or parts of  
17 Ordinances, and all Resolutions, or parts of Resolutions, in conflict with this ordinance are repealed  
18 to the extent of such conflict.  
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20 **Section 6. Effective Date.**

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22 This Ordinance shall become effective upon passage and adoption and shall begin to apply  
23 for Business Tax Receipts valid for the Fiscal Year commencing October 1, 2024.  
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25 PASSED ON FIRST READING May 6, 2024.

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27 PASSED AND ADOPTED ON SECOND READING \_\_\_\_\_.

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30 CITY COMMISSION  
31 CITY OF WESTON, FLORIDA

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34 By \_\_\_\_\_  
35 Margaret Brown, Mayor

36 ATTEST:

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39 \_\_\_\_\_  
40 Patricia A. Bates, MMC, City Clerk

41 Approved as to form and legality  
42 for the use of and reliance by the  
43 City of Weston only:

44  
45 \_\_\_\_\_  
46 Jamie Alan Cole, City Attorney

Roll Call:  
Commissioner Mead \_\_\_\_\_  
Commissioner Eddy \_\_\_\_\_  
Commissioner Molina-Macfie \_\_\_\_\_  
Commissioner Jaffe \_\_\_\_\_  
Mayor Brown \_\_\_\_\_

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