



## AGENDA ITEM REPORT

### TOWN OF HILLIARD, FLORIDA

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TO: Town Council Regular Meeting Meeting Date: June 5, 2025

FROM: ***Lisa Purvis, MMC – Town Clerk***

SUBJECT: Town Council to consider Ordinance No. 2025-07, an Ordinance of the Town of Hilliard, Florida, amending the Town's Business Tax Rate schedule in accordance with Section 205.0535(4) of the Florida Statutes by increasing the rate of each classification by no greater than five percent; and providing an effective date. Adopting on First Reading and Setting Public Hearing & Final Reading for July 3, 2025.

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#### **BACKGROUND:**

The Town last updated the fees for Business Tax Receipts in 2023. According to state statute, these fees may be increased every two years by up to five percent. Currently, the Town generates approximately \$32,600 annually from the issuance of Business Tax Receipts, which authorize businesses to operate within the Town of Hilliard.

#### **FINANCIAL IMPACT:**

Business Tax Receipt revenue will increase by 5%.

#### **RECOMMENDATION:**

Town Council adoption of Ordinance No. 2025-07, on First Reading and Setting Public Hearing & Final Reading for July 3, 2025.

## ORDINANCE NO. 2025-07

**AN ORDINANCE OF THE TOWN OF HILLIARD, FLORIDA, AMENDING THE TOWN'S BUSINESS TAX RATE SCHEDULE IN ACCORDANCE WITH SECTION 205.0535(4) OF THE FLORIDA STATUTES BY INCREASING THE RATE OF EACH CLASSIFICATION BY NO GREATER THAN FIVE PERCENT; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, pursuant to Florida Statutes Chapter 205.0535, the Town of Hilliard's Occupational License Equity Study Commission reviewed the Town's occupational license rate schedule and made recommendations concerning the rate schedule and the rate schedule was amended.

**WHEREAS**, Florida Statutes Chapter 205.0535(4) provides that, under these circumstances, Municipalities "may, every other year thereafter, increase or decrease by ordinance the rates of Business taxes by up to 5 percent"; and

**WHEREAS**, the Town Council wishes to amend its business tax rate schedule pursuant to Florida Statutes.

**NOW, THEREFORE, THE TOWN OF HILLIARD HEREBY ORDAINS;**

### Section 1.

**Sec. 50-90. Taxes required for conducting or managing business, occupation, etc. is hereby amended to read as follows:**

Every business, occupation, profession, or exhibition, substantial, fixed or temporary, engaged in by any person, whether in a building, tent, or upon the street, vacant lot or anywhere in the open air within the city not specifically designated in this section shall pay a local business tax of ~~\$57.75~~  
\$60.63

No person shall engage in or manage any of the following businesses, professions, or occupations without first obtaining a local business tax and paying an annual fee, which shall be assessed and fixed as follows:

Business or Occupation	Fee
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Apartment (see rooming house in subsection © of this section)

Barbershop, hairdressing business:

One to two chairs.... ~~\$28.85~~ \$30.29

Each additional chair....	<del>\$14.40</del>	<u>\$15.52</u>
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Bowling alleys:

Up to eight alleys....	<del>\$57.75</del>	<u>\$60.63</u>
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Each additional alley....	<del>\$11.55</del>	<u>\$12.12</u>
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Coin-operated machines. Every person or company operating amusement, pinball, pool table, or other such machines, games of chance or skill, or other amusement devices operated by the insertion of a slug or coin shall pay a local business tax of ~~\$17.35~~ \$18.21 for each machine in addition to any other fee required by this article.

Contractors. Every person engaged in the business of contracting shall pay a local business tax as enumerated below.

General contractor....	<del>\$86.60</del>	<u>\$90.93</u>
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Builder, commercial....	<del>\$86.60</del>	<u>\$90.93</u>
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Builder, residential....	<del>\$86.60</del>	<u>\$90.93</u>
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Electrical....	<del>\$57.75</del>	<u>\$60.63</u>
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Plumbing....	<del>\$57.75</del>	<u>\$60.63</u>
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Mechanical, air conditioning....	<del>\$57.75</del>	<u>\$60.63</u>
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All other....	<del>\$46.20</del>	<u>\$48.51</u>
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Hotels (see rooming house in subsection © in this section).

Manufacturing:

One to 15 employees....	<del>\$51.95</del>	<u>\$54.54</u>
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16 to 75 employees....	<del>\$108.65</del>	<u>\$114.08</u>
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Over 75 employees....	<del>\$217.60</del>	<u>\$228.48</u>
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Motels (see rooming house in subsection © of this section).

Pawnshop....	<del>\$115.75</del>	<u>\$121.53</u>
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Pool rooms:

One to two tables.... <del>\$57.75</del>	<u>\$60.63</u>
Each additional table.... <del>\$17.30</del>	<u>\$18.16</u>
Professional services.... <del>\$115.75</del>	<u>\$121.53</u>

- (c) Every person who is engaged in the practice of a profession, service, or occupation that is structured on a fee, a schedule of payment, percentage or gratuity for services rendered shall pay a local business tax. Any profession regulated by the state must show evidence of a certificate or license. This section shall include professional corporations which are organized for the sole and specific purpose of rendering professional service and which have as shareholders only individuals who themselves are duly licensed or otherwise legally authorized to render the same professional service as the corporation. This local business tax does not apply to any individual who is employed under salary to provide a service to a company, corporation, or institution, other than a professional corporation. this classification of local business tax shall consist of, but not limited to, the following types of occupation:

Accountant or auditor

Architect

Auctioneer

Chiropractor

Dentist

Engineer

Mechanical

Electrical

Mining

Sanitary

Civil and the like

Funeral Director or Embalmer

Insurance Agent or Collector		
Oculist		
Osteopath		
Photographer		
Podiatrist		
Physiotherapist		
Physicians and Surgeons		
Psychiatrist		
Real Estate Broker or salesperson		
Stenographer (public)		
Surveyor		
Teacher (outside school system)		
Veterinary		
Other		
Rooming House, Hotel, Motel, or Apartment House		
One to two units.... <del>\$57.75</del>		<u>\$60.63</u>
Each additional unit.... <del>\$17.30</del>		<u>\$18.16</u>
Sale or servicing of tangible personal property.... <del>\$57.75</del>		<u>\$60.63</u>
(d) Every person engaged in the business of trading, buying, bartering, servicing, or selling tangible personal property as owner, manager, agent, broker or otherwise shall pay a local Business tax for each place or location of business maintained and operated. This classification of local business tax shall consist of, but not limited to, the following types of business:		
Abstract company.... <del>\$57.75</del>		<u>\$60.63</u>

Accident claims or Adjustment Company.... <del>\$57.75</del>	<u>\$60.63</u>
Advertising agency.... <del>\$57.75</del>	<u>\$60.63</u>
Appliance sales or rental.... <del>\$57.75</del>	<u>\$60.63</u>
Automobile sales, new or used.... <del>\$115.75</del>	<u>\$121.53</u>
Automotive parts, repair, painting and the like.... <del>\$115.75</del>	<u>\$121.53</u>
Bakery.... <del>\$57.75</del>	<u>\$60.63</u>
Bank or savings and loan.... <del>\$115.75</del>	<u>\$121.53</u>
Broadcast Station.... <del>\$57.75</del>	<u>\$60.63</u>
Brokerage Firm.... <del>\$115.75</del>	<u>\$121.53</u>
Business School.... <del>\$57.75</del>	<u>\$60.63</u>
Butcher Shop or Grocery (privately owned) .... <del>\$57.75</del>	<u>\$60.63</u>
Card or novelty shop.... <del>\$46.20</del>	<u>\$48.51</u>
Convenience Store.... <del>\$578.80</del>	<u>\$607.74</u>
Clothing Store.... <del>\$57.75</del>	<u>\$60.63</u>
Consignment shop.... <del>\$57.75</del>	<u>\$60.63</u>
Dance School.... <del>\$57.75</del>	<u>\$60.63</u>
Day Care (up to five children) .... <del>\$57.75</del>	<u>\$60.63</u>
Over five children, per child.... <del>\$5.75</del>	<u>\$6.03</u>
Department Store.... <del>\$115.75</del>	<u>\$121.53</u>
Drugstore or Pharmacy.... <del>\$115.75</del>	<u>\$121.53</u>
Drugstore, department store combined.... <del>\$289.25</del>	<u>\$303.71</u>
Employment agency.... <del>\$115.75</del>	<u>\$121.53</u>

Florist.... <del>\$57.50</del>	<u>\$60.63</u>
Food Vendor.... <del>\$28.85</del>	<u>\$30.29</u>
General Store.... <del>\$57.75</del>	<u>\$60.63</u>
Grocery Store (chain).... <del>\$578.80</del>	<u>\$607.74</u>
Hardware.... <del>\$115.75</del>	<u>\$121.53</u>
Jewelry Shop.... <del>\$289.25</del>	<u>\$303.71</u>
Laundry or dry cleaner (up to four machines) .... <del>\$57.85</del>	<u>\$60.63</u>
Each additional machine.... <del>\$11.55</del>	<u>\$12.12</u>
Loan and Finance Company.... <del>\$115.75</del>	<u>\$121.53</u>
Lumber Company.... <del>\$115.75</del>	<u>\$121.53</u>
Nursery/horticulture.... <del>\$57.75</del>	<u>\$60.63</u>
Newspaper.... <del>\$115.75</del>	<u>\$121.53</u>
Printing Company.... <del>\$57.75</del>	<u>\$60.63</u>
Repair Shop.... <del>\$57.75</del>	<u>\$60.63</u>
Restaurant or Café, seating:	
One-49.... <del>\$28.25</del>	<u>\$30.29</u>
50-99.... <del>\$57.75</del>	<u>\$60.63</u>
100 and up.... <del>\$86.60</del>	<u>\$90.93</u>
Service station.... <del>\$57.75</del>	<u>\$60.63</u>
Supply store.... <del>\$57.75</del>	<u>\$60.63</u>
Upholstery Shop.... <del>\$57.75</del>	<u>\$60.63</u>
Wholesaler.... <del>\$57.75</del>	<u>\$60.63</u>

- (e) Taxicabs and vehicles for hire. Every person or company engaged in the business of operating a taxicab or the leasing of vehicles shall pay a local business tax.

Per vehicle.... ~~\$14.40~~ \$15.12

- (f) Traveling circus, carnival, or other types of traveling entertainment or amusement.

Not to exceed a stay of one week.... ~~\$144.60~~ \$151.83

## **Section 2.**

This ordinance shall take effect immediately upon its final adoption.

**Adopted** this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ by the Hilliard Town Council, Hilliard, Florida

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Kenneth A. Sims  
Council President

ATTEST:

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Lisa Purvis  
Town Clerk

APPROVED:

\_\_\_\_\_  
John P. Beasley  
Mayor

First Reading:	June 05, 2025
Publication:	June 18, 2025
Public Hearing:	July 03, 2025
Second/Final Reading:	July 03, 2025