THE CITY OF WINTER GARDEN

CITY COMMISSION AGENDA ITEM

From: Kelly Carson, Planning Director

Via: City Manager Jon C. Williams

Date: June 30, 2026 **Meeting Date:** July 9, 2026

Subject: **Ordinance 26-23**

Issue: Amending City of Winter Garden Code of Ordinances Chapter 66; Sections 66-104 and 66-107 governing local business taxes.

Discussion:

Ordinance 26-23 amends Chapter 66 of the City Code to update the City's Local Business Tax Schedule by increasing all existing local business tax rates by five percent, consistent with the authority granted under Chapter 205, Florida Statutes. The ordinance also revises the procedural timeline for future local business tax adjustments by changing the reporting, ordinance adoption, and effective dates to better align with the City's budget and administrative processes, allowing future tax schedule updates to be implemented more efficiently.

The ordinance serves a valid public purpose by ensuring the City maintains a fair and current local business tax structure that keeps pace with inflation and supports the continued provision of essential municipal services.

Recommended Action:

Staff recommends approval of Ordinance 26-23, with the second reading and adoption anticipated to be on July 23, 2026.

Attachment(s)/References:

Ordinance 26-23
Business Impact Estimate

ORDINANCE 26-23

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, AMENDING CHAPTER 66, CITY OF WINTER GARDEN CODE OF ORDINANCES; AMENDING SECTION 66-104 AND SECTION 66-107 GOVERNING LOCAL BUSINESS TAXES; PROVIDING FOR TAX SCHEDULE; PROVIDING REQUIREMENTS FOR INCREASING RATE OF LOCAL BUSINESS TAXES; PROVIDING FOR CODIFICATION, SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the City of Winter Garden ("City") imposes occupational license tax for the privilege of engaging in a business or profession pursuant to Chapter 205, Florida Statutes;

WHEREAS, the City wishes to increase the rates of local business taxes by 5% as allowed by the City Code of Ordinances and Chapter 205, Florida Statutes, and to modify the procedural timeline for changes to the local business tax schedule to prevent a delay in these necessary adjustments;

WHEREAS, the City Commission finds that this ordinance is in the best interests of the public welfare.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF WINTER GARDEN, FLORIDA:

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

SECTION 2. Amendment of City Code. Section 66-104 of Chapter 66, Article IV and Section 66-107 of Chapter 66, Article IV of the City Code of Ordinances are hereby amended as follows (words that are ~~stricken out~~ are deletions; words that are underlined are additions; stars * * * * * indicate breaks between sections, subsections, or paragraphs and do not indicate changes to the City Code; provisions not included are not being amended):

Sec. 66-104. Tax Schedule.

The amount of local business tax levied and imposed upon every person who shall engage in or manage any business, profession, privilege or occupation hereinafter mentioned within the city is hereby fixed, graded, determined and imposed at the rates or amounts as follows:

A

(1) *Abstract/title company*…. $~~172.00~~ 180.60

(2) *Accountant/bookkeeping/tax service (other than CPA)* …. ~~82.56~~ 86.69

(3) *Advertising agents…*

a. Those renting space on any vehicle, including any boat, car, bus, truck …. ~~86.00~~ 90.30

b. Those distributing any circulars, handbills, or other advertising …. ~~86.00~~ 90.30

c. Those operating a sound truck for advertising …. ~~86.00~~ 90.30

d. Advertising~~/~~ agency …. ~~86.00~~ 90.30

(4) *Adult entertainment* ~~*(see notes A and B)*~~

(A $500.00 non-refundable application fee is required in addition to the rates listed below.)

a. Adult bookstore …. ~~573.30~~ 601.97

b. Massage establishments …. ~~573.30~~ 601.97

c. Adult motion picture theaters…

1. Having only one adult motion picture booths, per each booth ….~~114.66~~ 120.39

2. Having only hall or auditorium, each seat or place …. ~~4.00~~ 4.20

3. Seated in automobiles, each parking place or speaker …. ~~4.00~~ 4.20

4. Having a combination of any of subsections (4)c.1.-3. of this section, the receipt fee applicable to each under subsections (4)c.1.-3. of this section ….~~573.30~~ 601.97

d. Adult dancing establishments….~~573.30~~ 601.97

e. Two or more receipts in any of the above categories, in this subsection, except a massage establishment, to a single premises….~~1,146.60~~ 1,203.93

(5) *Agency office* (For those uses not specifically provided for in this article, this includes: Collection, talent and travel)….~~86.00~~ 90.30

(6) *Agents*, including emigrant, each….~~343.98~~ 361.79

(7) *Alarm systems–fire and burglary*….~~86.00~~ 90.30

(8) *Ambulance service….*

a. Office only….~~86.00~~ 90.30

b. Each vehicle….~~28.66~~ 30.09

(9) *Amusements/entertainment….*

a. Arcade/game room…

1. Each location….~~57.34~~ 60.21

2. Each machine….~~28.66~~ 30.09

b. Batting range/cage…

1. Each location…~~57.34~~ 60.21

2. Each machine…~~28.66~~ 30.09

c. Car rides….~~172.00~~ 180.60

d. Golf…

1. Golf, miniature….~~172.00~~ 180.60

2. Golf, driving range…. ~~172.00~~ 180.60

3. Golf course/par 3….~~343.98~~ 361.18

4. Golf course/regulations….~~573.30~~ 601.97

e. Hot air balloons….~~86.00~~ 90.30

f. Paint ball….~~86.00~~ 90.30

g. Rinks….~~172.00~~ 180.60

h. Theaters…

1. Indoor….~~172.00~~ 180.60

2. Outdoor…

i. Per location….~~86.00~~ 90.30

ii. Per speaker….~~1.14~~ 1.20

(10) *Amusements, games, recreational devices, contrivances or facilities not otherwise licensed, each*….~~137.59~~ 144.47

(11) *Animal services…*

a. Hospital (see also veterinarian)…. ~~172.00~~ 180.60

b. Boarding/kennel…. ~~86.00~~ 90.30

c. Grooming/supplies…. ~~86.00~~ 90.30

(12) *Appraisers…*

a. Real estate…. ~~86.00~~ 90.30

b. Personal property….~~86.00~~ 90.30

c. Others….~~86.00~~ 90.30

(13) *Architect*….~~86.00~~ 90.30

(14) *Artist*….~~57.34~~ 60.21

(15) *Astrologers* (See *Clairvoyants.*)

(16) *Attorneys* (See *Lawyers*)

(17) *Auctioneer…*

a. Resident, general merchandise….~~114.66~~ 120.39

b. Transient~~, each per day (no proration)….86.00~~ …. 90.30

B

(18) *Banks*, including all finance companies, small loan companies, moneylenders, salary purchasers, building and loan associations, and federal savings associations.

a. Those lending $25,000.00 or less….~~86.00~~ 90.30

b. Those lending over $25,000.00 to and including $50,000.00….~~172.00~~ 180.60

c. Those lending over $50,000.00….~~343.98~~ 361.18

(19) *Barbershop….*

a. First chair….~~17.20~~ 18.06

b. Each additional chair….~~4.31~~ 4.53

(20) *Bar/lounge* (Additional restaurant receipt required for food preparation)

a. Occupancy of less than 50….~~114.66~~ 120.39

b. Occupancy of 50 to 100….~~172.00~~ 180.60

c. Occupancy over 100….~~343.98~~ 361.18

(21) *Beauty parlor*, per operator….~~17.20~~ 18.06

(22) *Bed and breakfast*….~~86.00~~ 90.30

(23) *Boardinghouse/rooming house;* having accommodations for three or more non-related persons….~~81.90~~ 86.00

(24) *Bondsmen,* professional, each….~~172.00~~ 180.60

(25) *Bootblack,* per chair….~~8.59~~ 9.02

(26) *Bowling alley…*

a. First five alleys….~~86.00~~ 90.30

b. Each additional alley….~~22.93~~ 24.08

(27) *Brokers…*

a. Stocks and bonds….~~86.00~~ 90.30

b. Mortgages and loans….~~86.00~~ 90.30

c. Insurance….~~86.00~~ 90.30

d. Merchandise….~~86.00~~ 90.30

e. Produce, fruits and vegetables….~~86.00~~ 90.30

f. Dealing in lumber and lumber products…. ~~86.00~~ 90.30

g. Not otherwise specified…. ~~86.00~~ 90.30

C

(28) *Cable television company*…. ~~343.98~~ 361.18

(29) *Canteen wagon~~,~~/truck~~,~~/food cart~~;~~* (See *Restaurants/cafes/delis/snack bars.)* ~~per mobile unit….57.34~~

(30) *Car wash*…

a. Location…. ~~86.00~~ 90.30

b. Per stall…. ~~28.66~~ 30.09

(31) *Carnival, circus and traveling show*…

a. Each engagement…. ~~343.98~~ 361.18

b. ~~One day's performance,~~ Plus each concession…. ~~172.00~~ 180.60

c. ~~For more than one day's performance, each concession….114.66~~

d. Peddlers, hawkers or similar salesmen connected with carnivals or similar traveling shows, each individual ~~per day~~…. ~~17.20~~ 18.06

(32) *Caterer or catering service*…. ~~93.60~~ 98.28

(33) *Certified public accountants,* each individual…. ~~82.56~~ 86.69

(34) *Chiropractors,* each individual…. ~~82.56~~ 86.69

(35) *Citrus vendors*, each establishment operating a business of selling "gift boxes" either for local sales or shipment…. ~~86.00~~ 90.30

(36) *Civil engineers*, each individual…. ~~82.56~~ 86.69

(37) *Clairvoyants*, including fortune tellers, palmists, astrologers, phrenologists, character readers, spirit mediums, absent-treatment healers, mental healers, and every person engaged in an occupation of a similar nature, each individual…. ~~458.64~~ 481.57

(38) *Clubs, social/civic*…. ~~172.00~~ 180.60

(39) *Coin-operated devices,* each device…. ~~34.40~~ 36.12

(40) *Computer services/online sales*…

a. Internet sales/web page design…. ~~86.00~~ 90.30

b. Computer courses/classes…. ~~86.00~~ 90.30

c. Consultant/programmer…. ~~86.00~~ 90.30

(41) *Consultant*…. ~~86.00~~ 90.30

(42) *Contractors…*

a. General contractor….~~86.00~~ 90.30

b. Building contractor….~~86.00~~ 90.30

c. Residential contractor….~~86.00~~ 90.30

d. Specialty contractor….~~86.00~~ 90.30

1. Electrical….~~86.00~~ 90.30
2. Plumbing….~~86.00~~ 90.30
3. Mechanical/HVAC….~~86.00~~ 90.30
4. Demolition/house moving….~~86.00~~ 90.30
5. Fire sprinkler….~~86.00~~ 90.30
6. Carpentry….~~86.00~~ 90.30
7. Masonry/concrete….~~86.00~~ 90.30
8. Painting….~~86.00~~ 90.30
9. Sign….~~86.00~~ 90.30
10. Tile installer….~~86.00~~ 90.30
11. Roofing….~~86.00~~ 90.30
12. Irrigation….~~86.00~~ 90.30
13. Swimming pool….~~86.00~~ 90.30
14. Drywall….~~86.00~~ 90.30
15. Utility….~~86.00~~ 90.30

e. Land clearing/excavation….~~86.00~~ 90.30

f. Landscape/irrigation….~~86.00~~ 90.30

g. Subcontractor; miscellaneous….~~86.00~~ 90.30

h. Each branch office of non-residential contractor….~~86.00~~ 90.30

(43) *Cosmetologist*….~~86.00~~ 90.30

(44) *Counseling*….~~86.00~~ 90.30

(45) *Court reporter*….~~86.00~~ 90.30

(46) *Crafts* (home occupation only)….~~57.34~~ 60.21

D

(47) *Dancehall,* including entertainment such as variety programs. The receipt provided herein shall be in addition to all other receipts required~~, provided all charitable entertainment is exempt~~. ….270.88

~~a. For one day's performance only, each….257.98~~

~~b. For more than one day's performance, each….172.00~~

(48) *Dating/escort service*….~~343.98~~ 361.18

(49) *Day care/nursery* (HRS license required)

a. Capacity 1 – 25….~~57.34~~ 60.21

b. Capacity 26 – 50….~~114.66~~ 120.39

c. Capacity 51 – 75….~~172.00~~ 180.60

d. Capacity 76 or more….~~229.32~~ 240.79

(50) *Day care* in-home family as licensed by the State of Florida….~~57.34~~ 60.21

(51) *Dentists*, each individual….~~82.56~~ 86.69

(52) *Disk jockey*….~~86.00~~ 90.30

(53) *Drafting, designing, graphics*….~~86.00~~ 90.30

E

(54) *Electric light or power company*, each….~~573.30~~ 601.97

(55) *Electrolysis technician/esthetician/facial specialist,* each individual….~~86.00~~ 90.30

(56) *Electrotherapists,* each individual….~~82.56~~ 86.69

(57) *Employment agencies,* each….~~86.00~~ 90.30

(58) *Engineer,* each individual….~~86.00~~ 90.30

(59) *Environmental and ecological services*….~~343.98~~ 36.18

(60) *Express companies,* air and railroad, each….~~114.66~~ 120.39

F

(61) *Flea market* (per each rental space)…

a. Location….~~343.98~~ 361.18

b. Additional per space….~~11.47~~ 12.04

(62) *Funeral directors/embalmer*, each….~~82.56~~ 86.69

(63) *Funeral home*….~~343.98~~ 361.18

(64) *Gas distributor…*

a. Natural, pipeline, manufacturing….~~286.66~~ 300.99

b. Bottled, LPG….~~57.34~~ 60.21

(65) *Hair replacement….*~~86.00~~ 90.30

(66) *Health care equipment/supplies provider….*~~86.00~~ 90.30

(67) *Health care facility/emergency clinic….*~~172.00~~ 180.60

(68) *Health spas/gyms/athletic clubs…*

a. Up to 1,000 square feet….~~172.00~~ 180.60

b. Up to 5,000 square feet….~~343.98~~ 361.18

c. Over 5,000 square feet….~~573.30~~ 601.97

(69) *Hearing aids and assistive devices sales, each individual….*~~86.00~~ 90.30

(70) *Hospitals/nursing homes/sanitariums/convalescent/assisted living facility…*

a. Under 10 rooms….~~86.00~~ 90.30

b. 10 to 25 rooms….~~172.00~~ 180.60

c. Over 25 rooms….~~343.98~~ 361.18

(71) *Hotel/motel…*

a. Per room up to 105….~~1.73~~ 1.82

b. 105 to 199 rooms, per room….~~2.60~~ 2.30

c. 200 rooms and over….~~520.00~~ 546.00

(72) *Hypnotist….*~~172.00~~ 180.60

I

(73) *Ice…*

a. Manufacturer….~~343.98~~ 361.18

b. Distributor….~~343.98~~ 361.18

(74) *Insurance company…*

a. Regional office….~~343.98~~ 361.18

b. District office….~~172.00~~ 180.60

c. Resident agency office….~~51.59~~ 54.16

d. Each insurance company—writing policies and collecting within city corporate limits….~~51.59~~ 54.16

e. Per salesman/agent….~~17.20~~ 18.06

(75) *Interior decorator/designer*….~~86.00~~ 90.30

J

(76) *Junk dealers,* each….~~82.56~~ 86.69

L

(77) *Laboratories…*

a. Research, development, testing….~~86.00~~ 90.30

b. Equipment and supplies….~~86.00~~ 90.30

(78) *Laundry and dry cleaner….*~~86.00~~ 90.30

(79) *Lawyers,* each individual….~~82.56~~ 86.69

(80) *Limousine service* (See *Motor vehicles.*)

(81) *Linen supplies* (diaper, apron or towel.)….~~86.00~~ 90.30

(82) *Liquidation sales*, each….~~172.00~~ 180.60

(83) *Locksmith*….~~86.00~~ 90.30

(84) *Lodginghouse* (See *Boardinghouse*.)

M

(85) *Machine/repair shop* (other than motor vehicles.)….~~86.00~~ 90.30

(86) *Mail order distributor/manufacturer representative* (does not stock merchandise.)….~~86.00~~ 90.30

(87) *Manufacturer agent/representative*….~~86.00~~ 90.30

(88) *Manufacturers/fabricators/assembly…*

a. 1 to 5 employees….~~86.00~~ 90.30

b. 6 to 10 employees….~~143.32~~ 150.49

c. 11 to 20 employees….~~172.00~~ 180.60

d. 21 to 30 employees….~~229.32~~ 240.79

e. Over 30 employees….~~286.66~~ 300.99

(89) *Marketing representative….*~~86.00~~ 90.30

(90) *Merchants, retail/wholesale…*

a. 1 to 5 employees….~~82.56~~ 86.69

b. 6 to 10 employees….~~143.32~~ 150.49

c. 11 to 20 employees….~~172.00~~ 180.60

d. 21 to 30 employees….~~229.32~~ 240.79

e. Over 30 employees….~~286.66~~ 300.99

(91) *Merchant—import/export….*~~114.66~~ 120.39

(92) *Mobile home park/campground…*

a. Location….~~86.00~~ 90.30

b. Additional per space….~~1.14~~ 1.20

(93) *Monument company….*~~86.00~~ 90.30

(94) *Motor vehicles…*

a. New/used sales…

1. All motor vehicles….~~82.56~~ 86.69

2. Each additional lot….~~49.14~~ 51.60

b. New/used sales with repairs….~~172.00~~ 180.60

c. Repair shops/garages/paint shops/body work shops….~~172.00~~ 180.60

d. Wrecker service….~~172.00~~ 180.60

e. Drive/shuttle service/auto delivery….~~114.66~~ 120.39

f. For hire, including U-Drive-Its and limousine service, if the business or operator is headquartered in the City and/or the business or operator does not already have a current Business Tax Receipt issued by another jurisdiction in the state of Florida….

1. First unit….~~229.32~~ 240.70

2. Each additional unit….~~51.59~~ 54.17

g. Taxicabs, each vehicle, if the business or operator is headquartered in the City and/or the business or operator does not already have a current Business Tax Receipt issued by another jurisdiction in the state of Florida (~~See note B.~~ requires city police department recommendation)….~~34.40~~ 36.12

h. Detailing, cleaning, buffing, waxing (without repair)….~~109.20~~ 114.66

(95) *Moving company….*~~86.00~~ 90.30

N

(96) *Nail technician/nail specialist,* each individual.... ~~86.00~~ 90.30

(97) *Naturopaths,* each individual.... ~~82.56~~ 86.69

(98) *Newspaper/publisher*.... ~~172.00~~ 180.60

(99) *Nursery*—plants, trees, etc.…

a. Less than 25 employees.... ~~86.00~~ 90.30

b. More than 25 employees.... ~~172.00~~ 180.60

(100) *Nurse/nurse practitioner/physician assistant*.... ~~86.00~~ 90.30

O

(101) *Oculists*, each individual.... ~~82.56~~ 86.69

(102) *Open air sales* ~~(no proration) (see note A.)~~.... 180.60

~~a. Each 15-day period....172.00~~

~~b. Any portion less than 15 days....114.66~~

(103) *Optometrists/ophthalmologists*, each individual.... ~~82.56~~ 86.69

(104) *Orthodontist*, each individual.... ~~82.56~~ 86.69

(105) *Osteopaths*, each individual.... ~~82.56~~ 86.69

P

(106) *Pack and ship store*.... ~~86.00~~ 90.30

(107) *Paralegal*, each individual.... ~~86.00~~ 90.30

(108) *Pawnbrokers,* each individual.... ~~343.98~~ 361.18

(109) *Peddler (see Solicitors.)*...

~~a. Ice cream/snacks, each vehicle....86.00 90.30~~

~~b. All others, each vehicle....86.00 90.30~~

(110) *Personal trainers*, each individual.... ~~57.34~~ 60.21

(111) *Pest control*....

a. Office only.... ~~86.00~~ 90.30

b. Each vehicle.... ~~28.66~~ 30.09

(112) *Petroleum products,* distributor or wholesaler.... ~~172.00~~ 180.60

(113) *Photographer*.... ~~86.00~~ 90.30

(114) *Physicians,* each individual….~~82.56~~ 86.69

(115) *Piano/organ mover….*~~86.00~~ 90.30

(116) *Piano or organ tuners*, each individual….~~28.66~~ 30.09

(117) *Pool or billiard hall*, per table….~~57.34~~ 60.21

(118) *Printing/copying/blueprinting*….~~86.00~~ 90.30

(119) *Processing plants,* each establishment (other than nonprofit cooperative association) engaged in packing or processing agricultural products….~~172.00~~ 180.60

(120) *Professional persons,* each person possessing some special knowledge, skill or calling and offering his services to the public, not otherwise provided for in this Code, each individual….~~82.56~~ 86.69

(121) *Property management* (apartment/condo/other rentals)….~~86.00~~ 90.30

(122) *Psychologist*, each individual….~~86.00~~ 90.30

R

(123) *Radio/TV station*….~~172.00~~ 180.60

(124) *Radio/TV broadcasting/production services*….~~86.00~~ 90.30

(125) *Railroad companies*, each company doing business within the city and receiving protection therefrom….~~172.00~~ 180.60

(126) *Recording service* (sound and video)….~~86.00~~ 90.30

(127) *Real estate agents, brokers and salesmen office location….86.90*

~~a. Real estate broker….82.56~~

~~b. Salesman….17.20~~

(128) *Rental service store* (includes video/film, furniture, post office boxes, equipment.)….~~86.00~~ 90.30

(129) *Restaurants/cafes/delis/snack bars….*

a. Located within building with no indoor or outdoor seating….~~86.00~~ 90.30

b. Located within a building with indoor and/or outdoor seating/dining….

1. Up to 50 accommodations….~~114.66~~ 120.39

2. Over 50 accommodations….~~229.32~~ 240.79

c. Mobile food dispensing vehicle….~~229.32~~ 240.79

(130) *Satellite equipment and systems….*~~86.00~~ 90.30

(131) *School, private/instructional/tutoring*….~~86.00~~ 90.30

(132) *Security/guard services/investigators/private detectives*….~~114.66~~ 120.39

(133) *Septic tanks,* systems and cleaning….~~86.00~~ 90.30

(134) *Service station and convenience store* with gas pumps (7-11 types with pre-packaged food items.)….~~343.98~~ 361.18

(135) *Services: personal/business*….

a. Carpet cleaning/installation….~~86.00~~ 90.30

b. Commercial and residential cleaning….~~86.00~~ 90.30

c. Janitorial/maid service….~~86.00~~ 90.30

d. Lawn maintenance/service….~~86.00~~ 90.30

e. Pressure washing/cleaning….~~86.00~~ 90.30

f. Secretarial services….~~86.00~~ 90.30

g. Sewing/alterations….~~86.00~~ 90.30

h. Tree surgeon/trimmer….~~86.00~~ 90.30

i. Pool/spa maintenance….~~86.00~~ 90.30

j. Others not mentioned….~~86.00~~ 90.30

(136) *Shooting galleries*, each location….~~86.00~~ 90.30

(137) *Solicitors*, each individual~~(See *Peddler*.)~~…. 90.30

(138) *Storage/warehouse/public storage*….

a. Location….~~86.00~~ 90.30

b. Per each storage unit….~~1.09~~ 1.15

(139) *Surgeons*, each individual….~~82.56~~ 86.69

(140) *Surveyors*, each individual….~~82.56~~ 86.69

(141) *Taxicabs* (See *Motor vehicles.*)….

(142) *Taxidermists,* each individual….~~82.56~~ 86.69

(143) *Telegraph companies*, each….~~172.00~~ 180.60

(144) *Telemarketing offices,* each location….~~218.40~~ 229.32

(145) *Telephone companies*, each….~~343.98~~ 361.18

(146) *Therapists*—massage/physical rehabilitation, each individual….~~86.00~~ 90.30

(147) *Transportation/trucking/freight terminals*….

a. Up to 100 vehicles….~~172.00~~ 180.60

b. Additional per vehicle over ten….~~28.66~~ 30.03

(148) *Unclassified*, all persons engaging in any business, occupation or profession or avocation in which merchandise is sold or service rendered for compensation, not otherwise specifically provided for herein, each individual….~~86.00~~ 90.30

(149) *Vendors*, each person vending food, produce, vegetables, fruit or merchandise of any kind from other than a fixed place of business or a food dispensing vehicle….~~172.00~~ 180.60

(150) *Veterinarians,* each individual….~~82.56~~ 86.69

(151) *Well drillers,* each individual… ~~114.66~~ 120.39

~~Notes:~~

~~A. Requires approval by the city commission.~~

~~B. Requires city police department recommendation.~~

* * * *

Sec. 66-107.

(a) The rates of the local business taxes set forth in section 66-104, may be increased every ~~odd-numbered~~ even-numbered year by a percentage not to exceed the lesser of (i) five percent, or (ii) the percentage increase in the Consumer Price Index or its successor index, during the two calendar years prior to the year in which the proposed increase will become effective.

(b) ~~At the first regularly scheduled city commission meeting in March of every odd-number~~ Every even-number year, the city manager shall present a report to the city commission which sets forth the total receipts by classification and the total local business tax fees for the prior fiscal year and which contains a recommendation for increases, if any, to the rates for the local business tax established by this article. Unless otherwise directed by the city commission, the city manager shall, ~~at the second meeting in March~~ by August 1st of that year, present to the city commission for first reading an ordinance which increases the local business tax established by this article in accordance with the recommendations contained in such report and as otherwise provided in this section. However, the increases set forth in such report and ordinance shall not exceed the maximum increases set forth in subsection (a) of this section. Any such ordinance shall have an effective date of ~~August~~ October 1 of the year of adoption.

SECTION 3. Codification. Section 2 of this Ordinance shall be codified into the Winter Garden City Code. Any section, paragraph number, letter and/or any heading may be changed or modified as necessary to effectuate the foregoing. Grammatical, typographical and similar or like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this Ordinance and the City Code may be freely made.

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

SECTION 5. Conflicts. In the event of a conflict or conflicts between this Ordinance and any other ordinance or provision of law, this Ordinance controls to the extent of the conflict, as allowable under the law.

SECTION 6. Effective Date. This Ordinance shall become effective upon adoption by the City Commission of the City of Winter Garden, Florida (the "Effective Date"), and the new rates set forth herein shall apply to all applications for local business tax receipts received on or after the Effective Date.

FIRST READING this ____ day of __________, 2026, by the City Commission of the City of Winter Garden, Florida.

SECOND READING this ____ day of __________, 2026, by the City Commission of the City of Winter Garden, Florida.

ADOPTED this ____ day of __________, 2026, by the City Commission of the City of Winter Garden, Florida.

CITY COMMISSION
CITY OF WINTER GARDEN

____
John Rees, Mayor

ATTEST:

____
Ronisha Martin, City Clerk

Business Impact Estimate

This form should be included in agenda packet for the item under which the proposed ordinance is to be considered, and must be posted on the City's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: **Ordinance 26-23** – Amending City of Winter Garden Code of Ordinances Chapter 66; Sections 66-104 and 66-107 governing local business taxes.

This Business Impact Estimate is provided in accordance with Section 166.041(4*), Florida Statutes*. If one or more of the boxes are checked below, the checked exception(s) to the Business Impact Estimate requirement apply to the above-referenced proposed ordinance, although, the City is implementing the procedure otherwise required by law to ensure that no inadvertent procedural issue could impact the enactment of the proposed ordinance.

☐ The proposed ordinance is required for compliance with Federal or State law or regulation;

☐ The proposed ordinance relates to the issuance or refinancing of debt;

☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;

☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant, or other financial assistance accepted by the

☐ The proposed ordinance is an emergency ordinance;

☐ The ordinance relates to procurement; or

☐ The proposed ordinance is enacted to implement the following:

a. Part II of Chapter 163, *Florida Statutes*, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
b. Sections 190.005 and 190.046, *Florida Statutes*, regarding community development districts;
c. Section 553.73, *Florida Statutes*, relating to the *Florida Building Code*; or
d. Section 633.202, *Florida Statutes*, relating to the *Florida Fire Prevention Code*.

In accordance with the provisions of controlling law, even notwithstanding the fact that, an exemption noted above may apply, the City hereby publishes the following information:

1. Summary of the proposed ordinance (must include statement of the public purpose, such as serving the public health, safety, morals, and welfare):

Ordinance 26-23 amends Chapter 66 of the City Code to update the City's Local Business Tax Schedule by increasing all existing local business tax rates by five percent, consistent with the authority granted under Chapter 205, Florida Statutes. The ordinance also revises the procedural timeline for future local business tax adjustments by changing the reporting, ordinance adoption, and effective dates to better align with the City's budget and administrative processes, allowing future tax schedule updates to be implemented more efficiently.

The ordinance serves a valid public purpose by ensuring the City maintains a fair and current local business tax structure that keeps pace with inflation and supports the continued provision of essential municipal services. By providing a predictable process for periodic adjustments and generating revenue to fund services that benefit businesses and residents alike, the ordinance promotes the public health, safety, morals, and general welfare while preserving the City's long-term fiscal sustainability.

2. Estimate of direct economic impact of the proposed ordinance on private, for-profit businesses in the City:

There should be little direct negative economic impact of the proposed ordinance on private, for-profit businesses in the City. While all businesses in the City will be subject to the new 5% rate increase, the difference between the old and new rates is minimal. For instance, a certified public accountant would pay $86.69 annually under the new rates, whereas they would have previously paid $82.56. This is not a major impact for a private business to absorb.

3. Estimate of direct compliance costs that businesses may reasonably incur:

As stated above, the direct compliance costs will be minimal – typically only a few dollars more than the previous rates.

4. Any new charge or fee imposed by the proposed ordinance:

All of the business tax rates will be increased by 5%, which is allowable under Chapter 205, Florida Statutes.

5. Estimate of the City's regulatory costs, including estimated revenues from any new charges or fees to cover such costs:

The estimated regulatory costs to the City will be minimal. None of the changes outlined in the ordinance will affect administrative processes. The only administrative work the City will have to complete will be updating the rates in the City's system.

6. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

All of the businesses that operate in the City and require a business tax receipt will be affected with the 5% tax rate increase starting in the new fiscal year.

7. Additional information (if any, but may wish to include the methodology used to derive information for #1 and #2, above. For example: City staff solicited comments from businesses in the City as to the potential impact of the proposed ordinance by contacting the chamber of commerce, social media posting, direct mail or direct email, posting on City website, public workshop, etc. You may also wish to include efforts made to reduce the potential fiscal impact on businesses based on feedback from businesses. You may also wish to state here that the proposed ordinance is a generally applicable ordinance that applies to all persons similarly situated (individuals as well as businesses) and, therefore, the proposed ordinance does not impose costs only upon businesses.):

N/A