



## COLUMBIA COUNTY BOARD OF COUNTY COMMISSIONERS AGENDA ITEM REQUEST FORM

The Board of County Commissioners meets the 1st and 3rd Thursday of each month at 5:30 p.m. in the Columbia County School Board Administrative Complex Auditorium, 372 West Duval Street, Lake City, Florida 32055. All agenda items are due in the Board's office one week prior to the meeting date.

Today's Date: 2/9/2018 Meeting Date: 2/15/2018

Name: Joel Foreman Department: County Attorney

Division Manager's Signature:

*Ben Scott*

### 1. Nature and purpose of agenda item:

Request for setting an adoption hearing.

### 2. Recommended Motion/Action:

There is no recommended motion or action.

### 3. Fiscal impact on current budget.

This item has no effect on the current budget.

**MEMORANDUM**

To: Board Agenda, February 15, 2018

From: Joel F. Foreman

**Re: REQUEST TO SET ADOPTION HEARING  
AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA  
COUNTY, FLORIDA, AMENDING CHAPTER 30 OF THE COUNTY CODE OF  
ORDINANCES TO REPEAL REFERENCES TO OCCUPATIONAL LICENSE TAXES**

Date: February 9, 2018

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I am requesting that the Board set an adoption hearing for the attached draft Ordinance. The Ordinance is prepared with the cooperation of county staff and the Tax Collector's office to reform the County's "Occupational License Tax" ordinances as codified. The changes constitute a significant reform of our prior system in that what was once a very complex taxing structure for all manner of businesses within the County has been simplified to assess a business tax as to each physical address from which a business is conducted and against each professional license sited within the County.

To illustrate, my law firm would pay for one Business Tax Receipt for its location and for a second Business Tax Receipt for my use of my Florida Bar license to practice primarily from this County.

By removing all references to "Occupational Licenses" it is believed fewer people will rely upon what is essentially nothing more than a tax receipt as proof of competency to practice any profession or trade.

This is a substantial overhaul of the County's existing system, and will likely result in a nominal change in overall revenues to the County from this source. These changes are the same that we discussed at the workshop on this issue. The Tax Collector participated in that workshop.

**ORDINANCE NO. 2018-\_\_**

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA, AMENDING CHAPTER 30 OF THE COUNTY CODE OF ORDINANCES TO REPEAL REFERENCES TO OCCUPATIONAL LICENSE TAXES; AMENDING ARTICLE II OF THAT CHAPTER TO INCORPORATE REFERENCES TO BUSINESS TAX RECEIPTS; ESTABLISHING THE ROLES AND RESPONSIBILITIES OF THE COLUMBIA COUNTY TAX COLLECTOR AND COUNTY CODE ENFORCEMENT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Board of County Commissioners of Columbia County, Florida has authority to levy and set the amount of local business tax for the privilege of engaging in or managing any business, profession or occupation within Columbia County;

**WHEREAS**, the Board of County Commissioners has previously adopted Ordinances imposing such taxes, all of which are codified in Chapter 30, Article II of the Columbia County Code of Ordinances;

**WHEREAS**, effective January 1, 2007, Florida Statutes Chapter 205, was amended to rename the Occupational License Tax the Local Business Tax;

**WHEREAS**, Florida Statutes Chapter 205 was renamed because some persons holding an occupational license have fraudulently used the license as proof of competency to perform the business, profession, or occupation for which the license was issued;

**WHEREAS**, the occupational license was never intended to be used for the purpose of proving competency to perform any business, profession, or occupation; and

**WHEREAS**, amending Chapter 30, Article II of the Columbia County Code of Ordinances and renaming the Occupational License Tax the Local Business Tax, along with other amendments set forth herein, will streamline the imposition of these taxes while helping to prevent further misrepresentations to consumers.

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF COLUMBIA COUNTY, FLORIDA:**

**Section 1. FINDINGS**

The above Recitals are incorporated herein by reference and are hereby adopted as Findings in support of this Ordinance.

**Section 2. CHAPTER 30, ARTICLE II AMENDED**

Chapter 30, Article II of the Columbia County Code of Ordinances is amended *in toto* as follows:

Sec. 30-31. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

~~Business, profession and occupation do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this county, which institutions are more particularly defined and limited as follows:~~

- ~~(1) Religious institutions means churches and ecclesiastical or denominational organizations or established physical places for worship in this county at which nonprofit religious services and activities are regularly conducted and carried on, and also means church cemeteries.~~
- ~~(2) Educational institutions means state tax supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the Department of Education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.~~
- ~~(3) Charitable institutions means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.~~

~~Classification means the method by which a business or group of businesses is identified by size or type, or both.~~

~~Collector or tax collector means the tax collector or the county.~~

~~Emigrant agent means any person engaged in hiring laborers or soliciting emigrants in the county, to be employed beyond the limits of the state; provided, however, that the provisions of this article shall not apply to any state or federal agency engaged in recruiting or referring laborers for employment beyond the limits of the state.~~

~~Junk means old or scrap copper, brass, rope, rags, batteries, paper, trash, rubber, debris, waste, junked, dismantled, or wrecked automobiles or part thereof, iron, steel, and other old scraps ferrous or nonferrous material.~~

~~Junk dealer or salvage operator means any person who is not a traveling junk dealer within the purview of section 30-32(14) and is engaged in the business of maintaining and operating a junkyard or salvage yard.~~

~~Laundry equipment means any equipment necessary for the operation of a coin-operated laundry, including washers, dryers, pressing or ironing machines and soap, bleach and laundry bag dispensing machines. Any machine coming within the definition of laundry~~

~~equipment under this definition shall be excluded from the definition of "merchandise vending machine" and "service vending machine."~~

~~Local entertainer means an entertainer who is a permanent resident of or maintains a permanent place of business in the county.~~

~~Local occupational license means the method by which the county grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Such fees or licenses are to be regulatory and in addition to but not in lieu of, any local occupational license imposed under the provisions of this article.~~

~~Merchandise vending machine means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, or paper currency and dispenses merchandise without the necessity of replenishing the device between each operation.~~

~~Merchandise vending machine operator means any person who operates for a profit 35 or more merchandise vending machines.~~

~~Person means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary.~~

~~Retail sale or sale at retail means any sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property; provided, however, that no sale shall be construed to be a "retail sale" where goods, wares, and merchandise are sold in wholesale quantities at wholesale prices by licensed wholesale dealers under standing orders or through outside salespersons as distinguished from sales of small packages at retail prices or is sold in wholesale quantities and at wholesale prices to any governmental institution, subdivision or agency.~~

~~Retailer means every person engaged in the business of making sales at retail. The term "retailer" shall not include bulk plants or filling stations engaging principally in the sale of gasoline and other petroleum products; ice plants or ice dealers engaging principally in the sale of ice; bakeries and other manufacturing or processing plants selling only the products manufactured or processed therein; or restaurants, cafés, cafeterias, hotels and liquor stores; provided, however, that where food or intoxicating liquors are sold in connection with a principal business, but only incidental thereto, said principal business shall not be exempt from the license tax imposed herein. Provided, further, that incidental sales not otherwise excepted in this subsection made by a licensed wholesaler to consumers at wholesale prices, shall not be construed to be retail sales unless such sales exceed five percent of such wholesaler's total sale.~~

~~Scrap metal processing plant means an establishment or place of business maintaining and operating machinery and equipment used to process scrap iron, steel and other metals to specifications prescribed by, and for sale to, mills and foundries.~~

~~Scrap metal processor means a person maintaining and operating a scrap metal processing plant.~~

~~Service vending machine means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token or paper currency and which dispenses some service or amusement.~~

~~Service vending machine operator means any person who operates for a profit 35 or more service vending machines.~~

~~Taxpayer means any person liable for taxes imposed under the provisions of this article; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.~~

1. “Business Tax Receipt” means the method by which Columbia County, Florida issues a receipt evidencing payment of the tax levied hereunder and paid for the privilege of engaging in or managing any business, profession, or occupation within this jurisdiction. It does not evidence proof of payment of any fees for licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Such fees or licenses are to be regulatory and in addition to but not in lieu of, any local Business Tax Receipt imposed under the provisions of this Article. A Business Tax Receipt is strictly a revenue source for Columbia County, Florida and is not a license to be used for the purpose of proving competency to perform any business, profession, or occupation.
2. “Local governing authority” means the Board of County Commissioners of Columbia County, Florida.
3. “Person” means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.
4. “Taxpayer” means any person liable for taxes imposed under the provisions of this Article; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.
5. “Business”, “profession”, and “occupation” do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

- (a) “Religious institutions” means churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and also means church cemeteries.
- (b) “Educational Institutions” means state tax supported or parochial, church and nonprofit private school, college, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, the Department of Education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.
- (c) “Charitable institutions” means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.
6. “Retail” An exchange of goods for remunerations or barter from a physical location owned, rented or leased by the business owner/operator.
7. “Manufacturing” A location where products are created, sold and/or distributed to end-users or resellers for remunerations or barter.
8. “Service” A business in a permanent or movable location that performs a service not licensed or regulated by any Local, State or Federal jurisdiction.
9. “Professional” A business or any person who is required to have a State of Florida license and/or is regulated by the State of Florida.
10. “Collector” or “Tax Collector” means the Tax Collector of Columbia County, Florida.

Sec. 30-32. - Levy of occupational license taxes; ~~enumeration.~~ Businesses, Occupations, and Professions Subject to Tax

~~There is hereby levied an occupational license tax for the privilege of engaging in or managing any business, profession, or occupation within the territorial limits of the county, and every person who shall engage in or manage any business, profession or occupation in the county shall, except as exempted by this article, pay an occupational license tax for such privilege in the amount and subject to the terms and conditions, as set forth in this section.~~

- ~~(1) Advertising space renters. Every person renting for profit advertising space in or on any boat, car, bus, truck or other vehicle shall pay a license tax of \$3.00 for each such boat, car, bus, truck or other vehicle operated by him.~~
- ~~(2) Amusement devices.~~
- ~~a. Every person who operates for a profit any game, amusement or recreational device, contrivance, or facility shall pay a license tax of \$15.00 on each such game, amusement or recreational device, contrivance or facility, up to a maximum license tax of \$500.00 under this subsection for any person.~~
  - ~~b. Any person who operates any of the above devices for profit under the sponsorship of a merchant, shopping center or merchant, or shopping center or merchant's association shall be licensed under this section. This license shall be good for one location only; however, the licensee may return to the same location during the same license year without obtaining an additional license other than for any additional devices.~~
  - ~~c. All amusement devices licensed under this subsection shall display in a prominent place on each such device a proper sticker or decal, to be furnished or approved by the tax collector, showing that the tax has been paid.~~
- ~~(3) Cemeteries, mausoleums, or similar places. Every person engaged in the business of operating for a profit a cemetery, mausoleum or similar place or institution shall for each place of business pay a license tax of \$150.00.~~
- ~~(4) Circuses, traveling shows, tent shows, side shows.~~
- ~~a. License tax. Shows of all kinds, including circuses, vaudeville, minstrels, theatrical, traveling shows, exhibitions or amusement enterprises, including carnivals, vaudeville, minstrels, rodeos, theatrical games or tests of skill, riding devices, dramatic repertoires and all other shows or amusements, or any exhibition giving performance under tents or temporary structures of any kind, whether such tents or temporary structures are covered or uncovered, shall pay a license tax for each day of \$225.00.~~
  - ~~b. Main show. For the purposes hereof, the show, riding device, concession or side show charging the highest admission or fee shall be considered the main show in determining the license tax to be levied. When there is more than one such riding device, concession or side show in this admission or free price group, any one of the same may be considered the main show.~~
  - ~~c. Side show allowed. Any of the shows mentioned in this section which have paid a license as provided in this section shall be allowed to operate a side show upon the payment of the license tax of \$30.00 for each day.~~
  - ~~d. Side shows enumerated. The following shall be considered side shows on which shall be levied license taxes as provided above:~~
    - ~~1. All riding devices, including merry go rounds, Ferris wheels, or any other rides or automatic riding devices;~~
    - ~~2. All concessions, including revolving wheels, corn games, throwing balls, rolling balls, cane racks, knife racks, weighing machines, games or tests of skill or strength, candy machines, sandwich, confectionery or similar stands or any other booth, unit, tent or stand commonly known as a concession; and~~



3. ~~Every side show, exhibition, display, concert, athletic contest, lecture, minstrel, or performance to which admission is charged, a fee collected, or a charge is made for anything of value; provided that no license shall be issued for a side show unless a license has been paid for a main show, or exhibition or structure; and provided further, that both licenses shall be issued to the same party and for the same day.~~
- e. ~~Application of license taxes. The license taxes provided for by this subsection (4) shall be collected for each and every tent and for each and every day to which admission is charged; provided, however, that annual licenses may be issued to any of the shows or exhibitions mentioned in this section when such show or exhibition is permanently located in one place, upon the payment of six times the full amount of the daily license tax, according to the charge for admission and population as defined and prescribed by this section; but a license so issued shall be good only for the place for which it was originally taken out, and the tax collector shall so state in writing on the face of each such license.~~
- f. ~~Partial license. No fractional or partial license shall be issued under this provision.~~
- g. ~~Exemptions. Exempt from the provisions of this section are public fairs or expositions, as defined in F.S. ch. 616, and exhibits held by bona fide nonprofit organizations on the premises of a licensed public lodging establishment in connection with a convention.~~
- (5) ~~Contracting.~~
- a. ~~Generally. Each person who contracts or subcontracts to construct, alter, repair, dismantle or demolish buildings, roads, bridges, viaducts, sewers, water and gas mains or engages in the business of construction, alteration, repairing, dismantling or demolition of buildings, roads, bridges, viaducts, sewers, water and gas mains must obtain a license as a contractor. The license tax shall be determined by the maximum number of persons actually employed, or to be employed during the license year, in the county in which the work is performed and shall be at the following rates:~~
- ~~1. For 1—10 ..... \$ 18.00~~
  - ~~2. For 11—20 ..... 36.00~~
  - ~~3. For 21—30 ..... 54.00~~
  - ~~4. For 31—40 ..... 72.00~~
  - ~~5. For 41—50 ..... 90.00~~
  - ~~6. For 51—100 ..... 225.00~~
  - ~~7. For 101—150 ..... 337.00~~
  - ~~8. For 151—200 ..... 450.00~~
  - ~~9. For 201 or more employees ..... 468.75~~
- b. ~~Number of employees. In determining the number of persons employed, all principals shall be deemed employees and be included in the calculation.~~
- (6) ~~Dancehalls, variety exhibitions.~~
- a. ~~Generally. Every person who operates any place for profit where dancing is permitted or where entertainment is provided for a charge, such as variety programs or exhibitions, shall pay a license tax of \$225.00. The license required~~

by this section shall be in addition to any other license required by law, and the operation of such a place as herein described shall not be construed to be incidental to some other business; provided that a license may be issued for one night only, upon the payment of \$150.00, but in such cases the tax collector must write across the license the words: "good for one night only"; provided, further, that this section shall not apply to hotels or motels of 50 licensed units or more paying an occupational license as provided for in subsection (21) of this section.

b. ~~Exemptions. Exempted from the provisions of this article are:~~

- ~~1. Exhibitions in theater. Variety exhibitions conducted or exhibited in a motion picture theater which pays the annual occupational license tax as provided by law.~~
- ~~2. Charitable or fraternal organization. Any traveling variety show or band which performs under the control of a charitable or fraternal organization, with the organization putting on the show on its own account and paying the show a fixed compensation (not on a percentage basis).~~
- ~~3. Local cultural organizations. Local cultural or concert music organizations or professionals' or artists' organizations which appear under the auspices of such local cultural or concert music organizations.~~
- ~~4. Educational institutions. Educational institutions and off campus professional talent, when employed by such institutions for student entertainment, such as sports events, musical concerts, dance bands and dramatic productions, when such activities are produced or conducted under the auspices of such educational institutions.~~
- ~~5. Local merchants. Traveling shows put on by local merchants, where no admission is charged, either directly or by increasing the price of items sold.~~
- ~~6. Charity entertainments. Dances or variety entertainments given by local performers, the proceeds of which are given to local charities.~~
- ~~7. Recreational dances. Any dance held by any group of private individuals who hold dances and dance competitions for recreation rather than profit and where the only charge made is to cover actual expenses incurred by the individuals in sponsoring the dances or dance competitions.~~

~~(7) Electric power plants, gas plants and community television antenna companies:~~

- ~~a. License tax. Every person engaged in the business of furnishing electric power, gas or community television antenna service for a profit in the county shall pay the license tax of \$150.00.~~
- ~~b. Exemption. Any person serving less than 25 customers shall be exempt from paying this tax.~~
- ~~c. Municipal corporations. Municipal corporations which own and operate their own electric power plant or gas plant shall not be subject to the above taxes.~~

~~(8) Emigrant or labor agents. Every person carrying on the business of an emigrant agent in the county shall pay the license tax of \$1,875.00.~~

~~(9) Fortunetellers, clairvoyants, and similar occupations:~~

- a. ~~License tax. Every fortuneteller, clairvoyant, palmist, astrologer, phrenologist, character reader, spirit medium, absent treatment healer, or mental healer and every person engaged in any occupation of a similar nature shall pay a license tax of \$225.00.~~
  - b. ~~Exemptions. This subsection does not apply to Christian churches which heal the sick by prayer or regularly ordained ministers of churches who are members of the Florida State Spiritualist Ministerial Association the charters of which are filed in the Library of Congress and on record in the state capitol in Tallahassee.~~
- (10) ~~Insurance adjusters. All persons acting as insurance adjusters shall pay a license tax of \$15.00. The provisions of this section shall not apply to insurance agents.~~
- (11) ~~Insurance agents.~~
  - a. ~~License tax. All persons acting as insurance agents shall pay a license tax based on the maximum number of persons actually employed, or to be employed, during the license year in the following amounts:~~
    - 1. ~~1—5 employees ..... \$ 22.00~~
    - 2. ~~6—10 employees ..... 54.00~~
    - 3. ~~11—15 employees ..... 80.00~~
    - 4. ~~16—20 employees ..... 112.00~~
    - 5. ~~21 or more employees ..... 150.00~~
  - b. ~~Determination of employees. In determining the number of persons employed, all principals shall be deemed employees and be included in the calculation.~~
- (12) ~~Scrap metal processors. Every person engaged in business as a scrap metal processor shall pay a license tax of \$150.00.~~
- (13) ~~Junk dealers/salvage operators. Every person engaged in business as a junk dealer or salvage operator shall pay a license tax of \$100.00.~~
- (14) ~~Junk dealers, traveling. Each person who travels from place to place purchasing junk shall pay a license tax of \$30.00.~~
- (15) ~~Liquefied petroleum gas; distributors, installers, and manufacturers. All persons who deal in liquefied petroleum gas, either as distributors, installers or manufacturers, shall pay the following license taxes; however such persons shall be exempt from the provisions of subsections (5) and (7) of this section:~~
  - a. ~~Manufacturers. Manufacture of appliances and equipment for use of liquefied petroleum gas ..... \$125.00.~~
  - b. ~~Installers. Installation of equipment to be used with liquefied petroleum gas ..... 50.00.~~
  - c. ~~Dealers. Dealer in liquefied petroleum gas, in appliances and equipment for use of such gas and in the installation of appliances and equipment ..... 125.00.~~
- (16) ~~Manufacturing, processing, quarrying and mining.~~
  - a. ~~License tax. Every person engaged in the business of manufacturing, processing, quarrying, or mining must obtain a license under this section. The amount of the license tax shall be determined by the maximum number of persons actually employed or to be employed, during the license year in the county at the following rates:~~
    - 1. ~~1—10 employees ..... \$ 15.00~~
    - 2. ~~11—20 employees ..... 60.00~~

- 3. ~~21—30 employees ..... 90.00~~
- 4. ~~31—40 employees ..... 120.00~~
- 5. ~~41—50 employees ..... 180.00~~
- 6. ~~51 or more employees ..... 225.00~~

~~In determining the number of persons employed all principals shall be included in the calculation.~~

- ~~b. Exemptions. No license shall be required under this section where the manufacturing, processing, quarrying, or mining is incidental to and a part of some other business classification for which a license is required by this article and is carried on at the place of business licensed under such classification.~~
- ~~(17) Miscellaneous businesses not otherwise provided. Every person engaged in the operation of any business of such nature that no license can be properly required for it under any other provision of this article shall pay a license tax of \$225.00. This subsection shall include a roadside vendor or other person not operating from an established place of business and from a permanent structure or building; provided, however, that no license shall be required for the growing or producing of agricultural and horticultural products.~~
- ~~(18) Moving picture shows, theaters and drive in theatres. Owners, managers or lessors of theaters or halls employing traveling troupes, theatrical, operatic or minstrel, giving performances in buildings fitted up for such purposes, or moving picture shows giving exhibitions in buildings permanently used for such purposes, or drive in theaters, shall pay the following tax of \$150.00.~~
- ~~(19) Pawnbrokers. Every person engaged in the business of pawnbroker shall pay the license tax for each place of business of \$337.50.~~
- ~~(20) Permanent exhibits. Anyone who operates for a profit in this state a permanent exhibit shall pay a license fee of \$225.00 for each exhibit in the county where the exhibit is located.~~
- ~~(21) Professions, businesses, occupations.~~
  - ~~a. License tax for profession. Every person engaged in the practice of any profession, who offers his service either directly or indirectly to the public for a consideration, whether or not such endeavor is regulated by law, shall pay a license tax of \$30.00 for the privilege of practicing, which license shall not relieve the person paying same from the payment of any license tax imposed on any business operated by him.~~
  - ~~b. Display of license. Every person engaged in a profession, business or occupation regulated by law where licensing and qualification standards are required shall display and exhibit to the tax collector the license for the current year prior to the tax collector issuing an occupational license pursuant to this article.~~
  - ~~c. Exemption. An occupational license shall not be required where a person, although licensed by law under a regulatory statute, is prohibited from engaging in a profession, business or occupation unless under the direct supervision of another person, individual or corporation.~~
  - ~~d. Each professional office taxed. Every individual or group of individuals who operates a branch office, or any professional corporation which operates an~~

office in which a profession is practiced, shall license each office in which the profession is practiced.

~~(22) Public lodging establishments as defined in F.S. ch. 509 (hotels and motels).~~

~~a. Every person engaged in the business of renting accommodations at a public lodging establishment as defined in F.S. ch. 509 shall pay for each place of business an amount of \$0.93 for each room. However, no such establishment shall pay less than \$15.00 for said license. The room count to be used in this section shall be the same as used by the division of hotels and restaurants of the department of business and professional regulation under F.S. § 509.251.~~

~~b. No occupational license shall be issued hereunder to any business coming under the provisions of this section until a license has been procured for such business from the division of hotels and restaurants of the department of business and professional regulation.~~

~~(23) Public food service establishments as defined in F.S. ch. 509.~~

~~a. Every person engaged in the business of operating a public food service establishment as defined in F.S. ch. 509, operated in conjunction with some other line of business or not, shall pay a license tax based on the number of people for whom he has seats or accommodations for the service or consumption of food at any one time, in accordance with the following schedule:~~

~~1. 0—30 seats ..... \$ 30.00~~

~~2. 31—74 seats ..... 60.00~~

~~3. 75—149 seats ..... 90.00~~

~~4. 150 or more seats ..... 120.00~~

~~5. Drive in restaurants where customers are served while seated in their cars ..... 60.00.~~

~~The license required by this subsection shall be in addition to the license required in subsection (23)a.1-4 of this section.~~

~~b. The seating capacity used by the division of hotels and restaurants of the department of business and professional regulation under F.S. § 509.251 shall be used in this section.~~

~~c. No occupational license shall be issued hereunder to any business coming under the provisions of this section until a license has been procured for such business from the division of hotels and restaurants of the department of business and professional regulation.~~

~~(24) Public service.~~

~~a. License tax. Every person engaged in any business in the county as owner, agent, or otherwise that performs some service for the public in return for a consideration shall pay a license tax based on the maximum number of persons actually employed, or to be employed, during the license year, in the following amounts:~~

~~1. 1—5 employees ..... \$ 22.00~~

~~2. 6—10 employees ..... 54.00~~

~~3. 11—15 employees ..... 80.00~~

~~4. 16—20 employees ..... 112.00~~

~~5. 21 or more employees ..... 150.00~~

- b. ~~Exemption. No license shall be required under this section for any business the principal function of which is the performance of some service for the public in return for a consideration when the nature of the service is such that an occupational license is required of the business by some other section of this article; but this provision shall not be construed to exempt service departments of merchandising and other lines of business from the license required by this section, with the exception of gasoline service stations with not more than three persons engaged in the performance of a service for a consideration.~~
- c. ~~Determination of employees. In determining the number of persons employed, all principals shall be deemed employees and be included in the calculation.~~
- (25) ~~Retail store license. For the privilege of conducting, engaging in and carrying on the business of a retailer as defined herein, there is hereby levied and assessed upon every person, for each store located and operated within the county, an annual license tax in the sum of \$30.00. This section does not include a roadside vendor not operating from a permanent structure or building.~~
- (26) ~~Schools, colleges, or other institutions. Every person engaged in the business of operating a school, college, or other educational or training institution for profit shall pay a license tax of \$30.00 for each place of business, except that persons giving lessons or instructions in their homes without assistants or a staff shall not be required to pay a license tax.~~
- (27) ~~Telegraph systems. Every person engaged in the business of owning or operating a telegraph system within the county shall pay a license tax equal to one half the number of miles of actual distance of lines in the county from point to point and not the number of miles of wire times \$0.8125.~~
- (28) ~~Telephone systems. Every person engaged in the business of owning or operating a telephone system in this county for profit shall pay a license tax according to the following schedule:~~
  - a. ~~On the first 1,000 telephone lines or fraction of 1,000, \$0.1875 for each telephone line operated or installed;~~
  - b. ~~On the second 1,000 or fraction over 1,000, \$0.15, for each telephone line operated or installed; and~~
  - c. ~~On all over 2,000, \$0.1125 for each telephone line operated or installed.~~  
~~Owners or managers of telephone systems operated or having installed less than 100 telephone lines in the county shall not be required to pay a license tax.~~
- (29) ~~Trading, bartering, buying, lending, or selling intangible personal property.~~
  - a. ~~License tax. Every person engaged in the business of trading, bartering, buying, lending or selling intangible personal property, whether as owner, agent, broker or otherwise, shall pay a license tax of \$75.00 for each place of business.~~
  - b. ~~Exemption. No license shall be required under this section where the trading, bartering, buying, lending or selling is incidental to and a part of some other business classification on which an occupational license tax is imposed by this article.~~
- (30) ~~Trading, bartering, serving or selling tangible personal property.~~
  - a. ~~License tax. Every person engaged in the business of trading, bartering, serving, or selling tangible personal property as owner, agent, broker or otherwise, shall pay a license tax of \$30.00 which shall entitle him to maintain one place of~~

business, and shall pay \$30.00 for each additional place of business; provided that the license for each bulk plant or depot of wholesaler dealers in petroleum products shall be \$75.00. This subsection shall not apply to a person not operating from an established place of business and from a permanent structure or building. Vehicles used by any person licensed under this article for the sale and delivery of tangible personal property either at wholesale or retail from his established place of business on which a license is paid shall not be construed to be separate places of business, and no license may be levied on such vehicles or the operators thereof as salespersons, or otherwise.

- b. ~~Exemption. No license shall be required under this section where the trading, buying, bartering, serving or selling of tangible personal property is a necessary incident of some other business classification for which an occupational license is required by this or another law of this state and is carried on at the place of business licensed under such other classification, nor shall this section apply to any person engaged in the sale of motor vehicles or principally in the sale at retail of gasoline and other petroleum products.~~

~~(31) Vending machines and vending machine operators.~~

- a. ~~Service; laundry equipment. Any person who operates for a profit, or allows to be operated for a profit, in his place of business or on his property, any merchandise vending machine, any service vending machine or any laundry equipment shall pay a license tax according to the following schedule except the exemptions allowed in subsection (30)b of this section:~~

- ~~1. Merchandise. Merchandise vending machines, \$9.37 for each machine; provided, however, that when any merchandise vending machine is located in and operated only in a place of business for which a license has been duly issued for trading, buying, bartering, serving or selling tangible personal property under this article, the license tax thereon shall be \$3.75 for each machine.~~
- ~~2. Service. Service vending machines, \$9.37 for each machine.~~
- ~~3. Laundry. Laundry equipment, \$0.93 for each piece of equipment.~~
- ~~4. Radio, television, or similar devices. Coin-operated radio, television and similar devices installed in businesses providing housing accommodations for the traveling public, \$21.00 for coin-operated radios, television sets, vibrating mattresses or similar devices installed in guestrooms in hotels, tourist homes, tourist courts, roominghouses and other businesses providing housing accommodations for the traveling public and further pay an annual license tax of \$0.37 for each device.~~

- b. ~~Exemptions. The following vending machines and lockers are exempt from the tax provided by this section:~~

- ~~1. Stamps, juices, newspapers. All vending machines which dispense only United States postage stamps, unadulterated state-produced citrus juices or newspapers are hereby exempt from the payment of any excise or license tax levied by the state or any county, municipality or other taxing districts thereof.~~

- ~~2. Food products. Coin-operated vending machines located in licensed places of business and dispensing only nuts, citrus juices and other food products.~~
- ~~3. Lockers, toilet locks. Coin-operated parcel checking lockers and toilet locks used in railroad, bus, airport stations, or depots, and in hotels, boardinghouses, restaurants and restrooms for the convenience of the public.~~
- ~~4. Telephones. All coin-operated telephones which are otherwise subject to tax under this article.~~
- ~~c. Merchandise vending machine operator. Every merchandise vending machine operator shall pay an annual license tax of \$150.00 for the privilege of engaging in such business, and shall further pay an annual license tax of \$0.93 for each machine.~~
- ~~d. Service vending machine operator. Every service vending machine operator shall pay an annual license tax of \$281.25 for the privilege of engaging in such business, and shall further pay an annual license tax of \$2.25 for each machine.~~
- ~~e. Display of decal. All machines licensed under this subsection shall display in a prominent place on each machine a proper sticker or decal, to be furnished or approved by the tax collector, showing that the tax has been paid.~~
- ~~(32) Water companies and sewage disposal companies.~~
  - ~~a. License tax. Every person engaged in the business of operating water companies or sewage disposal companies shall pay the license tax of \$150.00.~~
  - ~~b. Definition. For the purpose of this section, any person furnishing water or sewage disposal service for profit shall be construed to be a water company or sewage disposal company; provided, however, that persons having wells or sewage disposal for private use and who may furnish not more than 25 neighbors with water or sewage disposal may be exempt from the provisions of this section.~~
  - ~~c. Exemption. Municipal corporations which own and operate their own water plants and sewage disposal systems shall not be subject to the above license tax.~~
- A. There is hereby levied a Business Tax for the privilege of engaging in, managing, or operating any business, profession, or occupation within the territorial limits of Columbia County. Except as exempted hereunder, the Business Tax shall be assessed annually as follows:
  1. Business, Profession, or Occupation:      \$30.00 per location
  2. Licensed Profession or Occupation:      \$30.00 per licensed individual
- B. Upon receipt of payment of the Business Tax, the Collector shall issue a Business Tax Receipt to the Business, Profession, Occupation, or Licensee reflecting payment for the applicable tax year, which receipt shall be kept or displayed in accordance with this Code.

Sec. 30-33. - Exemptions.



~~(a) Farm, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.~~

~~(1) Products of Florida. No local occupational license shall be required of any person for the privilege of engaging in the selling of farm, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such person in the state.~~

~~(2) Farmers' market. A wholesale farmers' produce market shall have the right to pay a tax of not more than \$200.00 for a license that will entitle the market's stall tenants to engage in the selling of agricultural and horticultural products therein, in lieu of such tenants being required to obtain individual local occupational licenses to so engage.~~

~~(b) Exemption allowed certain persons, the aged, and widows with minor dependents.~~

~~(1) Generally. All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older, with not more than one employee or helper, and who use their own capital only, not in excess of \$1,000.00 shall be allowed to engage in any business or occupation in the county if they are residents of the county without being required to pay for a license. The exemption provided by this section shall be allowed only upon the certificate of reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a license which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.~~

~~(2) Alcoholic beverages. In no event under this or any other law shall any person, veteran or otherwise be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.~~

~~(c) Exemptions allowed disabled veterans of any war or their unremarried spouses.~~

~~(1) Generally. Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in F.S. § 1.01(14) in the armed forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve, or any temporary member thereof, who has actually been, or may hereafter be, reassigned by the Air Force, Army, Navy, Coast Guard, or Marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States, and who at the time of his application for a license as hereinafter mentioned shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident~~

elector in the state, and production of an honorable discharge from the service of the United States:

a. ~~Grant of license. Be granted a license to engage in any business or occupation in the state which may be carried on mainly through the personal efforts on the licensee as a means of livelihood and for which the state, county, or municipal license does not exceed the sum of \$50.00 for each without payment of any license tax otherwise provided for by law; or~~

b. ~~Extent of exemption. Be entitled to an exemption to the extent of \$50.00 on any license to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the licensee as a means of livelihood when the state, county, or municipal license for such business or occupation shall be more than \$50.00. The exemption heretofore referred to shall extend to and include the right of licensee to operate an automobile for hire of not exceeding five passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the licensee and is being operated by him as a means of livelihood and that the proper license tax for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefor paid by the licensee.~~

(2) ~~Cash payment. When any such person shall apply for a license to conduct any business or occupation for which either the county or municipal license tax as fixed by law shall exceed the sum of \$50.00, the remainder of such license tax in excess of \$50.00 shall be paid by him in cash.~~

(3) ~~Issuance of license. The tax collector shall issue to such persons as may be entitled hereunder a license pursuant to the foregoing provision and subject to the conditions thereof. Such license when issued shall be marked across the face thereof "Veterans Exempt License" "Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this article to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:~~

a. ~~Government-rated disability. A certificate of government-rated disability to an extent of ten percent or more;~~

b. ~~Physician. The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;~~

c. ~~Veteran's service office. The certificate of the veteran's service office of the county in which the applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a license within the meaning and intent of this section;~~

~~d. Pension certificate. A pension certificate issued to him by the United States by reason of such disability; or~~

~~e. Other proof. Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.~~

~~All licenses issued under this section shall be in the same general form as other county occupational licenses and shall expire at the same time as such other licenses are fixed by law to expire.~~

~~(4) Fraud; issuance to county elector. All licenses obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such license, or who has fraudulently received any transfer of a license issued to another, and has thereafter engaged in any business or occupation requiring a license under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required license as provided in this article. Such license shall not be issued in this county except to a veteran who is a bona fide resident citizen elector of the county, unless such veteran applying therefor shall produce to the tax collector in this county a certificate of the tax collector of his home county to the effect that no such exemption from license has been granted to such veteran in his home county within the state.~~

~~(5) Alcoholic beverages. In no event, under this or any other law, shall any person, veteran or otherwise be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.~~

~~(6) Spouse of deceased veteran. The unremarried spouse of a deceased disabled veteran of any war in which the United States armed forces participated will be entitled to the same exemptions as the disabled veteran.~~

~~(d) Religious tenets; exemption. Nothing in this article shall be construed to require a license for practicing the religious tenets of any church.~~

~~(e) Charitable or similar organizations; occasional sales; fundraising exemption. No occupational license shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.~~

~~(f) Mobile home setup operations. No occupational license shall be required of a duly licensed mobile home dealer or a duly licensed mobile home manufacturer, or an employee of such dealer or manufacturer, who performs setup operations as defined in F.S. § 320.822 to engage in such occupations. However, such dealer or manufacturer shall be required to obtain a local occupational license for his permanent business location or branch office, which license shall not require for its issuance any conditions other than those required by F.S. ch. 320.~~

1. Farm, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products, certain exemptions.

- (a) No local Business Tax Receipt shall be required of any person for the privilege of engaging in the selling of farm, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured there from, except intoxicating liquors, wine, or beer, when such products were grown or produced by such person in the state of Florida.
- (b) A wholesale farmers' produce market or flea market shall have the right to pay a tax of not more than \$200.00 for a Business Tax Receipt that will entitle the market's stall tenants to engage in the selling of agricultural and horticultural products therein, in lieu of such tenants being required to obtain individual local Business Tax Receipts to so engage.

2. Exemption allowed certain persons, the aged, and widows with minor dependents.

- (a) All disabled person physically incapable of manual labor, widow with minor dependents, and persons 65 years of age or older, with not more than one employee or helper, and who use their own capital only, not in excess of \$1,000.00 shall be allowed to engage in any business or occupation in Columbia County if they are residents of Columbia County without being required to pay for a Business Tax Receipt. The exemption provided by this section shall be allowed only upon the certificate of reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a Business Tax Receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.
- (b) In no event under this or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a Business Tax Receipt to sell intoxicating liquors or malt and vinous beverages.

3. Exemptions allowed disabled veterans of any war or their un-remarried spouses.

- (a) Any bona fide, permanent resident elector of the state of Florida who served as an officer or enlisted person during any of the periods specified in s. 1.01(15) in the Armed Forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve or any temporary member thereof, who has actually been , or may hereafter be, reassigned by the Air Force, Army, Navy, Coast Guard, or Marines to active duty during any war, declared or undeclared, and conflicts, crises, etc. who was honorably discharged from the service of the United States, and who

at the time of his or her application for a Business Tax Receipt as hereinafter mentioned shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorably discharged from the service or the United States:

- (1) Be granted a Business Tax Receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts on the Business Owner as a means of livelihood and for which the state, county, or municipal Business Tax Receipt does not exceed the sum of \$50.00 for each without payment of any Business Tax Receipt otherwise provided for by law; or
  - (2) Be entitled to an exemption to the extent of \$50.00 on any Business Tax Receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the Business Owner as a means of livelihood when the state, county, or municipal Business Tax Receipt for such business or occupation shall be more than \$50.00. The exemption heretofore referred to shall extend to and include the right of Business Owner to operate an automobile-for-hire of not exceeding five passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the Business Owner and is being operated by him or her as a means or livelihood and that the proper Business Tax Receipt for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefore paid by the Business Owner.
- (b) When any such person shall apply for a Business Tax Receipt to conduct any business or occupation for which either the county or municipal Business Tax Receipt as fixed by law shall exceed the sum of \$50.00, the remainder of such Business Tax Receipt in excess of \$50.00 shall be paid by him in cash.
- (c) The tax collector shall issue to such persons as may be entitled hereunder a Business Tax Receipt pursuant to the foregoing provision and subject to the conditions thereof: Such Business Tax Receipt when issued shall be marked across the face thereof "Veterans Exempt Business Tax Receipt"- - "Not Transferable". Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this law to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:
- (1) A certificate of government-rated disability to an extent of 10 percent or more;

- (2) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
- (3) The certificate of the veteran's service office of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a Business Tax Receipt within the meaning and intent of this section;
- (4) A pension certificate issued to him or her by the United States by reason of such disability; or
- (5) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.

All Business Tax Receipts issued under this section shall be in the same general form as other county, Business Tax Receipts and shall expire at the same time as such other Business Tax Receipts are fixed by law to expire.

- (d) All Business Tax Receipts obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such Business Tax Receipt, or who has fraudulently received any transfer of a Business Tax Receipt issued to another and has thereafter engaged in any business or occupation requiring a Business Tax Receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required Business Tax Receipt as provided in this Article. Such Business Tax Receipt shall not be issued in this county except to a veteran who is a bona fide resident citizen elector of Columbia County, unless such veteran applying therefore shall produce to the tax collector of his or her home county to the effect that no such exemption from Business Tax Receipt has been granted to such veteran in his or her home county within the State of Florida.
- (e) In no event, under this or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a Business Tax Receipt to sell intoxicating liquors or malt and vinous beverages.
- (f) The un-remarried spouse of a deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

4. Religious tenets; exemption.

Nothing in this Article shall be construed to require a Business Tax Receipt for practicing the religious tenets of any church.

5. Charitable, etc., organizations, occasional sales, fund raising exemption.  
No Business Tax Receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engage in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.
6. Mobile home setup operations.  
Mobile home dealers or manufactures shall be required to obtain a local Business Tax Receipt for their permanent business location or branch office. Each Mobile Home setup operator who is not an employee of a Mobile home dealer or manufacturer is required to obtain a local Business Tax Receipt.

Sec. 30-34. - Professions regulated by other local, state, or federal law: Repealed.

- ~~(a) State licensed or regulated professions. Any person applying for the first time for a local occupational license to practice any profession regulated by the state department of business and professional regulation, or any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local occupational license may be issued.~~
- ~~(b) Pharmacies and pharmacists. The tax collector shall not issue an occupational license to operate a pharmacy unless the applicant shall first exhibit a current permit issued by the state board of pharmacy; however, no such occupational license shall be required in order to practice the profession of pharmacy.~~
- ~~(c) Local certificates of competency. The tax collector shall not issue an occupational license to any person to engage in or carry on any trade or business set forth in section unless the applicant shall first exhibit a current certificate of competency for such trade or business as required by said article and as issued by the office of the county building inspector.~~
- ~~(d) More restrictive regulatory law or ordinance. No provision of this article shall be construed to permit the operation of any business or the performance of any activity prohibited or otherwise more restrictively regulated under any other local, state, or federal law. Further, the licensing of any business or activity under this article shall in no way be construed to permit or allow any business or activity which is contrary to any other local, state, or federal law.~~

Sec. 30-35. - Administration of license Business Tax Receipt issuance.

- ~~(a) License sold by tax collector; due dates; partial licenses; delinquency. All licenses shall be sold by the tax collector beginning August 1 of each year and shall be due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year. In the event that September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following September 30. Partial licenses may be sold after April 1 for a six month period ending September 30. Those licenses not renewed when due and payable shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for~~

- each month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the occupational license tax for the delinquent establishment.
- (b) Penalties. Failure to pay the license tax herein provided when due shall be a misdemeanor of the second degree, punishable as provided in section 1-10.
- (c) Enforcement by code enforcement board. At the discretion of the tax collector, this article may be enforced by a code enforcement board duly created and authorized by the board of county commissioners.
- (d) Application for license. No license shall be issued except upon written application of the person applying for the same. The collector, before issuing a license based wholly, or partly, upon capacity, number of persons employed, or any other contingency, shall require the person applying for such license to file, under oath, a statement giving full and complete information relative to the capacity, number of persons employed, or other contingency, as the case may be. The applications and statements required by this article shall be retained as a part of the records of the collector's office. The application forms required in this article shall be furnished or approved by the collector.
- (e) Making false statements in application for license. Any person who, in applying to the collector for a license based upon capacity, number of persons employed, or any other contingency, makes a false statement under oath of capacity, number of persons employed, or other contingency shall be guilty of a misdemeanor of the second degree and, upon conviction, be punishable as provided in section 1-10.
- (f) Display of license. The tax collector shall make a duplicate of each license issued. The person obtaining the license shall keep the same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the county. Failure to do so shall subject the person to payment of another license tax for engaging in or managing the business or occupation for which the license was obtained.
- (g) Term of licenses. No license issued hereunder shall be issued for more than one year, and all licenses shall expire on September 30 of each year, except as otherwise provided by law.
- (h) Transfer of license to new owner. All business licenses may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of \$3.00 and presentation of the original license and evidence of the sale.
- (i) Transfer of license to new location. Upon written request and presentation of the original license, any license may be transferred from one location to another location in the county upon payment of a transfer fee of \$3.00.
- (j) Each location to have separate license. Any person who operates any of the businesses provided for herein at more than one location, each location shall be considered a separate business and a separate license is required unless otherwise provided for herein.
- (k) Occupations falling into more than one classification. When any occupation, business, profession or privilege shall fall into more than one of the classifications contained in the schedule set forth, such occupation, business, profession or privilege shall be required to comply with the license requirements of only the primary or principal occupation, business, profession or privilege as determined by the tax collector. However, should the licensing of such principal occupation, business, profession or privilege be preempted to the state, then the person shall be required to comply with the license requirements of the secondary occupation, business, profession or privilege as determined by the tax collector.



~~(1) Compliance with zoning, building, fire, health, and policy regulations. An applicant for a license, in addition to meeting the requirements set forth in this article for issuance of said license, shall comply with all applicable zoning, building, fire, health, and other local, state, and federal regulations pertaining to the location of the business for which the license is issued. However, issuance of an occupational license shall not constitute a certification or acknowledgement by the county as to compliance with any such regulations, and shall not waive or exempt the applicant or license holder from compliance with all such regulations; nor shall the county be prevented from revoking any license issued, pursuant to provisions hereof, for violation of any such regulations existing prior to or arising subsequent to issuance of such occupational license.~~

~~(m) Revocation, suspension:~~

~~(1) Authorized; grounds. Any license issued pursuant to this article may be suspended or revoked by the chief license inspector designated by the board of county commissioners upon a finding of good cause including, but not limited to, the following grounds:~~

- ~~a. The licensee engages in or permits a nuisance upon the licensed premises.~~
- ~~b. The licensee engages in or permits disorderly or illegal conduct upon the licensed premises.~~
- ~~c. The licensee fails to comply with applicable local, state or federal fire prevention, police, health, environmental, building, or zoning regulations and such failure continues after reasonable written notice has been given by the county to the licensee to eliminate or correct any such non-compliance.~~
- ~~d. The licensee violates any other applicable local, state or federal article or statute regulating the licensed activity.~~

~~(2) Notice; appeal; hearing. Revocation or suspension of the license shall be accomplished by delivery to the licensee by personal delivery or by certified mail, return receipt requested, at the licensee's address, as shown in the application for license, of notice of revocation or suspension to be effective ten days following such delivery. Any licensee so notified may appeal the decision of the chief license inspector to the board of county commissioners by delivering written notice of appeal to the chief license inspector prior to the revocation or suspension date contained in the notice of the revocation or suspension and which appeal shall automatically stay the revocation or suspension pending final disposition by the board of county commissioners. The chief license inspector shall promptly forward the notice of appeal and all relevant documents to the board of county commissioners, which shall set a hearing on the appeal and give notice to the licensee at least five days prior thereto. After a hearing, the board of county commissioners may sustain, modify or withdraw the revocation or suspension.~~

~~(3) Reissuance. No license having been suspended or revoked pursuant to the provisions of this article shall be reissued or reinstated less than six months following the revocation or suspension date, unless the applicant for reissuance or reinstatement certifies under oath that the person or persons whose conduct resulted in the revocation or suspension of the license have ceased any direct or indirect connection with the applicant's business or business premises.~~

~~(n) Denial of occupational license. The county may deny an application for an occupational license based on presentation of evidence showing the existence of cause, including, but not limited to, the following:~~

~~(1) The applicant, with respect to the business sought to be licensed, is in violation of any applicable ordinances, statutes, or regulations pertaining to or regulating such business.~~

~~(2) The applicant, its agents, or employees have been convicted of any crimes involving moral turpitude, fraud, or dishonesty while engaged in a business similar to that for which a license is sought.~~

~~Any denial will be in writing to the applicant stating the reason for denial. An applicant denied a license hereunder may appeal to the board of county commissioners in the manner provided in subsection (m) of this section.~~

1. Business Tax Receipts Sold by Tax Collector; Due Dates; Partial Licenses; Delinquency.

(a) All business tax receipts shall be sold by the appropriate Tax Collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30.

(b) Partial Business Tax Receipts may be sold after April 1 for a 6-month period ending September 30.

(c) Those Business Tax Receipts not renewed when due and payable shall be considered delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the Business Tax Receipt fee for the delinquent establishment.

2. Penalties.

Failure to pay the Business Tax Receipt herein provided when due shall be a misdemeanor of the 2nd degree, punishable as provided in Florida Statutes Section 775.082, 775.083, and 775.084.

3. Enforcement by County Code Enforcement

This ordinance is to be enforced by County Code Enforcement authorized by the Board of County Commissioners of Columbia County, Florida.

4. Application for Business Tax Receipt.

No Business Tax Receipt shall be issued except upon written application of the person applying for the same. The applications and statements required by this Ordinance shall be retained as a part of the records of the Collector's office. The application forms required in this Ordinance shall be furnished by the Collector on forms approved by the County Attorney.

5. Fictitious Name Registration.

All persons applying for a Business Tax Receipt utilizing any fictitious name shall have that name registered through the State of Florida in accordance with State Law.

6. Making False Statements in Application for Business Tax Receipts.  
Any person who makes a false statement under oath shall be guilty of a misdemeanor of the 2nd degree and upon conviction be punishable as provided in Florida Statutes Sections 775.082, 775.083, and 775.084.
7. Display of Business Tax Receipts.  
The person obtaining the Business Tax Receipt shall keep the same display conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of Columbia County. Failure to do so shall subject the person to payment of another Business Tax Receipt for engaging in or managing the business or occupation for which the Business Tax Receipt was obtained.
8. Term of Business Tax Receipt.  
All Business Tax Receipts shall expire on September 30th of each year. New Business Tax Receipts can be issued as of July 1st when the current Renewal Notices are mailed and will have the expiration date of September 30th of the following year.
9. Transfer of Business Tax Receipt to New Owner or Transfer to a New Location.  
A Business Tax Receipt may be transferred to a new owner or transferred to a new location. To have a Business Tax Receipt issued to a new owner or transferred to a new location, a new Business Tax Receipt Application will need to be completed and filed with the Tax Collector's Office.
10. Each Location to Have Separate Business Tax Receipt.  
Any person who operates any of the businesses provided for herein at more than one location, each location shall be considered a separate business and a separate Business Tax Receipt is required unless otherwise provided for herein.
11. Compliance with Zoning, Building, Fire, Health, and Policy Regulations.  
The Tax Collector shall be under no obligation or duty to certify or verify compliance with any Zoning, Building, Fire, Health, or Policy regulations. Issuance of a Business Tax Receipt shall not operate or be construed to waive or exempt the applicant or Business Tax Receipt holder from compliance with all such regulations; nor shall the County be prevented from revoking any Business Tax Receipt issued, pursuant to provisions hereof, for violation of any such regulations existing prior to or arising subsequent to issuance of such Business Tax Receipt.
12. Revocation, Suspension.
  - (a) Any Business Tax Receipt issued pursuant to this chapter may be suspended or revoked by County Code Enforcement upon a finding of good cause, including, but not limited to, the following grounds:
    - (1) The owner/operator engages in or permits a nuisance upon the premises.

- (2) The owner/operator engages in or permits disorderly or illegal conduct upon the premises.
- (3) The owner/operator fails to comply with applicable local, state, or federal fire prevention, police, health, environmental, building, or zoning regulations and such failure continues after reasonable written notice has been given by the County to the licensee to eliminate or correct any such non-compliance.
- (4) The owner/operator violates any other applicable local, state or federal ordinance or statute regulating the business activity.

(b) Revocation or suspension of the Business Tax Receipt shall be accomplished by delivery to licensee by personal delivery or by certified mail, return receipt requested, at the Business address, as shown in the application for license, of notice of revocation or suspension to be effective ten (10) days following such delivery. Any owner/operator so notified may appeal the decision of the Business Tax Receipt Inspector to the Board of County Commissioners by delivering written notice of appeal to the Business Tax Receipt Inspector prior to the revocation or suspension date contained in the notice of the revocation or suspension and which appeal shall automatically stay the revocation or suspension pending final disposition by the Board of County Commissioners. The Business Tax Receipt Inspector shall promptly forward the notice of appeal and all relevant documents to the current Chairman of the Board of County Commissioners and the County Manager, which shall set a hearing on the appeal and give notice to the Business Tax Receipt Holder at least five (5) days prior thereto. After a hearing, the Board of County Commission may sustain, modify, or withdraw the revocation or suspension.

(c) No Business Tax Receipt having been suspended or revoked pursuant to the provisions of this chapter shall be reissued or reinstated less than six (6) months following the revocation or suspension date, unless the applicant for re-issuance or reinstatement certifies under oath that the person or persons whose conduct resulted in the revocation or suspension of the license have ceased any direct or indirect connection with the applicant's business or business premises.

Sec. 30-36. - Revenue from ~~occupational license~~ Business Tax Receipts.

- ~~(a) Costs deducted. The tax collector shall deduct from the monies received by him pursuant to this article his actual costs of collection.~~
- ~~(b) Revenues apportioned. The remaining revenues derived from the occupational license tax after costs of collection shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county.~~
- ~~(c) Delivery of revenues. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the board of county commissioners, according to the ratio of the unincorporated area, within 15 days following the month of receipt.~~

1. The Tax Collector shall deduct from the monies received by the Tax Collector pursuant to this ordinance less the Tax Collector's actual costs of collection.

2. The remaining revenues derived from the Business Tax Receipt after costs of collection shall be apportioned between the unincorporated area of the County and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county.

3. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 30 days following the month the Business Tax Receipt Roll is closed out. This annual distribution schedule is agreed upon by the Local Governing Authority and the Tax Collector.

### **Section 3. REFERENCES TO "OCCUPATIONAL LICENSE TAX"**

Any references to the "occupational license tax" found within the County's Code of Ordinances shall be amended to refer instead to the "business tax receipt".

### **Section 4. SEVERABILITY**

If any section, phrase, sentence 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 portions thereof.

### **Section 5. EFFECTIVE DATE**

This Ordinance shall take effect immediately upon a certified copy hereof being filed with the Florida Department of State.

**DULY ADOPTED** by the Board of County Commissioners of Columbia County, Florida, this \_\_\_\_ day of \_\_\_\_\_, 2018

**BOARD OF COUNTY COMMISSIONERS  
COLUMBIA COUNTY, FLORIDA**

By: \_\_\_\_\_  
**Tim Murphy, Chair**

Approved as to form and legality:

\_\_\_\_\_

Joel F. Foreman, County Attorney

ATTEST: P. Dewitt Cason, Clerk of Court

\_\_\_\_\_  
Deputy Clerk

Effective Date: \_\_\_\_\_