

ORDINANCE 24-

AN ORDINANCE OF THE CITY OF PORT ST. LUCIE, FLORIDA, AMENDING CH. 111, BUSINESS TAX RECEIPTS, OF THE CODE OF ORDINANCES OF THE CITY OF PORT ST. LUCIE, FLORIDA; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE

WHEREAS, the City of Port St. Lucie, Florida (“City”) desires to update Chapter 111, Business Tax Receipts, to conform with recommended changes suggested by the City Attorney’s Office.

NOW, THEREFORE, THE CITY OF PORT ST. LUCIE HEREBY ORDAINS:

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

Section 2. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article I is amended as follows:

ARTICLE I. GENERAL PROVISIONS.

Sec. 111.01. Definitions.

For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning:

Business. All kinds of vocations, occupations, professions, enterprises, establishments, and all kinds of activities and matters, together with all devices, machines, vehicles, and appurtenances used therein, any of which are conducted for private profit or benefit, either directly or indirectly. It shall not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in the City, which institutions are more particularly defined and limited as follows:

(a) *Religious Institutions* shall mean churches and ecclesiastical or denominational organizations or established physical places for worship in the City at which nonprofit religious services and activities are regularly conducted and carried on and shall also mean church cemeteries.

(b) *Charitable Institutions* shall mean only nonprofit organizations operating physical facilities in the City at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

(c) *Educational Institutions* shall mean 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 Secondary Schools, the Department of Education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public fall within the definition of educational institutions and are eligible for exemption.

Business Tax Division. A division of the City’s Department of Finance.

Call eCenter. Any business from which greater than 95 percent of goods or services are ordered electronically or telephonically, including businesses which service existing clients.

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Employee. Any person hired to perform services in exchange for compensation and for which a W-2 will be issued.

Medical Marijuana Cultivation Facility. Any area designated to be used for the cultivation of low-THC cannabis and/or medical cannabis.

Medical Marijuana Dispensing Facility or Dispensing Facility. A facility where Low-THC and/or Medical Cannabis is dispensed at retail.

Medical Marijuana Dispensing Organization or Dispensing Organization. An organization approved by the Florida Department of Health to cultivate, process, transport, and dispense low-THC cannabis or medical cannabis to qualified patients and legal representatives pursuant to this section as specified in Section 381.986(1), Florida Statutes.

Medical Marijuana Processing Facility. Any area to be used for the processing of low-THC cannabis and/or medical cannabis.

Medical Marijuana Treatment Facility (MMTC). An entity that acquires, cultivates, possesses, processes (including development of related products such as food, tinctures, aerosols, oils, or ointments), transfers, transports, sells, distributes, dispenses, or administers marijuana, products containing marijuana, related supplies, or educational materials to qualifying patients or their caregivers and is registered by the Florida Department of Health.

Retail Business. Any business whose majority of goods are sold directly to the ultimate consumer on site.

Wholesale Business. Any business that sells commodities in quantity for resale.

Business Tax. The method by which the City grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees paid to any board, commission, or officer for permits, registration, examination, or inspection unless otherwise provided; these are deemed to be regulatory and in addition to, but not in lieu of any business tax imposed under the provisions of this chapter.

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

Enterprise Zone. An area authorized to be an enterprise zone pursuant to Section 290.0055, Florida Statutes.

Full Time Employee. (FTE) Full time employee is equivalent to 40 man-hours of paid employment within a seven-day period.

Occupation. The particular employment, trade, or calling of a person which engages such person's time and efforts.

Person. 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.

Profession. A vocation or occupation requiring special, usually advanced, education or skill.

Professional. A person engaged in the practice of a special calling including but not limited to, the profession of chiropractic, medicine, dentistry, accounting, financial planning, or law. A separate local business tax receipt for each person engaged in the practice of such profession is required. Said local-business tax receipt is personal and is not transferable to another professional.

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

Sec. 110.01.1. Business tax division.

Business taxing authority is a division of the Finance department of the city.

Sec. 111.02. Imposition of Business Tax.

There is hereby levied a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. Such business tax may be levied on:

- (a) Any person who maintains a permanent business location or branch office, within the City, for the privilege of engaging in or managing any business within the City.
- (b) Any person who does not qualify under this section and who transacts any business or engages in any occupation or profession in interstate commerce, if such tax is not prohibited by Section 8 of Article I of the United States Constitution.

Sec. 111.03. Compliance required.

Any applicant for a business tax receipt shall provide the Business Tax Division with copies of all licenses, certificates, or similar proofs of licensure relating to the applicant's profession, when state regulated.

Sec. 111.04. State license required.

- (a) Any person applying for a City business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the state department of professional regulation, the Florida Supreme Court, or any other state regulatory agency including ~~or~~ any board or commission thereof, must exhibit a copy of a valid driver's license, an active state certificate, registration, or license, or copy of the same, before the City business tax receipt may be issued. The business tax is due for any state-licensed professional engaging in the practice of that profession. This does not relieve the requirement of paying the business tax for the business being operated.
- (b) The business tax division shall not issue or renew such tax receipt unless such person can exhibit an active state certificate, registration, or license.

Secs. 111.05—111.14. Reserved.

Section 3. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article II is amended as follows:

ARTICLE II. – BUSINESS TAX REGULATIONS

Sec. 111.15. Tax receipt required.

- (a) Any person who falls under the categories set forth in subsection 111.02(a), is required to have a City business tax receipt and before engaging in any business, profession, or occupation, make application for a City tax receipt and pay to the City the proper tax therefore.
- (b) It shall be unlawful for any person who is subject to this chapter to engage in or manage any business, profession, or occupation without paying the proper business tax to the City.

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Sec. 111.16. Business tax receipt application.

Every person required to procure a City business tax receipt shall apply for a tax receipt with the Business Tax Division. The application shall state the business name, the address of the business, the nature of the business or kind of activity to be conducted, and the name and physical address of the owner or the corporate officers of the business, profession or occupation. The use of a post office box or mail center box as the address of the business is prohibited.

An application fee of \$19.00 shall be assessed upon submittal. A 50% reduction in the application fee may be issued to businesses whose representatives attend a new business class offered by the Business Tax Division. No person shall be granted a tax receipt to conduct any business, occupation or profession not permitted under the ordinances of the City. No tax receipt shall be issued unless the Federal ID number or Social Security number is included.

Sec. 111.17. False or fraudulent application.

It shall be unlawful for any person to file a false or fraudulent application for a tax receipt or amended application for a tax receipt.

Sec. 111.18. Issuance.

Upon completion of the application procedure and payment of the tax established under this chapter, the business taxing authority shall issue to the person paying the tax a receipt, signed by the Business Tax Division, which tax receipt shall expire at the end of the period for which the tax receipt is issued.

Sec. 111.19. Term; Renewal; Proration of Tax.

- (a) A business tax receipt is not valid for more than one year and all such tax receipts expire on September 30 of each year, except as otherwise provided by law.
- (b) It shall be the responsibility of each tax receipt holder to renew their business tax receipt on or before September 30 of each year as long as the business, occupation or profession is carried on in the City. The Business Tax Division mails renewal applications as a courtesy, but the failure to receive a renewal application shall not constitute a valid reason for not renewing the business tax receipt.
- (c) For each tax receipt obtained between October 1 and April 1, the full tax for one year shall be paid; and for each tax receipt obtained from April 1 to September 30, one-half of the full tax for one year shall be paid.

Sec. 111.20. Transfer.

- (1) Unless specified otherwise in another section of this Code of Ordinances, any business tax receipt may be transferred to a new owner when there is a bona fide sale of the business, upon payment of a transfer fee and presentation of the original tax receipt and evidence of the sale.
- (2) Upon written request and presentation of the original tax receipt, any tax receipt may be transferred from one location to another location in the City upon payment of a transfer fee of up to ten percent of the annual business tax, but not less than \$3.00 nor more than \$25.00.

Sec. 111.21. Penalty.

It shall constitute a violation of this ordinance for any non-exempt business to operate without a valid business tax receipt. It shall likewise constitute a violation of this ordinance for any property owner, landlord, or any individual or entity that rents to or provides space for another individual or company to operate a business, to permit such business to operate on their property without a valid business tax receipt

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In addition to the delinquent penalties provided for in section 111.22, any violation of this chapter shall be subject to the civil actions and penalties, including court and/or prosecution costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00. These provisions may be enforced by judicial action or proceedings brought before the Special Magistrate, in which case the fines imposed according to chapter 37 shall apply.

Sec. 111.22. Due date; Delinquency.

- (a) All tax receipts shall be sold by the Business Tax Division beginning July 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 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. Provisions for partial tax receipts may be made as set forth in section 111.19. Those tax receipts 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 subsequent month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the business tax for the delinquent establishment.
- (b) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees and additional administrative costs incurred as a result of collection efforts and a penalty of up to \$250.00.
- (c) Any person engaging in or managing any business, occupation, or profession without first obtaining a local business tax receipt, if required, shall be subject to a penalty of 25 percent of the tax due, in addition to any other penalty.
- (d) The Business Tax Division shall revoke or refuse to renew the tax receipt of any individual, business, or entity, or parent company of such individual, business, or entity, which is doing business with Cuba.
- (e) As a prerequisite to receiving a business tax receipt under this chapter or transferring a tax receipt under Sections 205.033(2) or 205.043(2), Florida Statutes, the applicant or new owner must present to the Business Tax Division either:
 - (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or
 - (2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

Sec. 111.23. Business tax receipt for each location and occupation.

- (a) Whenever a business tax is levied, the tax shall be required to be paid to carry on the business whether it be connected or operated in conjunction with another business or not, unless a contrary intention appears. The business tax levied against any trade, shop, or business herein shall be paid by each person engaged in each trade, or running or operating the shop or business, unless a contrary intent appears. Business tax receipts shall be issued to cover only one location, and only one of the occupations, or business classifications set forth in Section 111.45, Florida Statutes.
- (b) Any person who is both a wholesale and a retail merchant shall obtain a business tax receipt representing the source of the majority of its business.

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- (c) Any warehouse or storage depot conducting merchandise sales must secure a proper tax receipt in the classification, which applies to the operation.

Sec. 111.24. Evidence of engaging in business.

- (a) The fact that any person reports himself to be engaged in any profession, occupation, or business, the transaction of which requires a tax receipt under this chapter, either by exhibiting a sign or advertisement, by advertising in any newspaper or in any other publication or periodical, or by the distribution of any advertising matter or material or in any other way indicating engagement in the business, profession, or occupation, shall be presumptive evidence of the liability of the person to pay a business tax under this chapter, regardless of whether any business has actually been transacted or not.

Sec. 111.25. Display of business tax receipt.

Every person having a business tax receipt shall exhibit it when called upon to do so by an authorized officer of the City, and all tax receipts must be conspicuously displayed at all times.

Sec. 111.26. Revocation.

Any business tax receipt issued by the City may be revoked by the City Manager, or its designee, for cause, including but not limited to the following:

- (1) The tax receipt holder maintains or allows a nuisance to be maintained at the licensed premises. The term nuisance is defined as any activity or condition declared to constitute a public nuisance by the Florida Statutes, or this Code, or anything designated as a public nuisance by the City Council.
 - (2) The tax receipt holder has violated any county or City ordinance, state or federal statute, or rule or regulation pertaining to the activity which has been receipted pursuant to this chapter.
 - (3) The tax receipt holder fails to comply with the fire prevention ordinances of the City after reasonable notice shall have been given to the tax receipt holder to eliminate or correct any condition in violation of such ordinances on the receipted premises.
 - (4) The tax receipt holder has been found to be in violation of provisions of the Code three (3) or more times within a twelve-month period.
 - (5) The tax receipt holder knowingly made a false, misleading or fraudulent statement of fact in its application.
- (a) (1) Notice of Intent to Revoke. If the Business Tax Division determines that cause exists to revoke a special exception use, the Division shall cause to be served upon the business tax receipt holder a written notice of intent to revoke which shall contain the grounds upon which such revocation is proposed. The applicant shall have ten (10) business days in which to provide evidence of compliance with this chapter.
 - (2) Notice of Hearing. If the business tax receipt holder fails to show compliance with this chapter within ten (10) business days, the Business Tax Division shall schedule a publicly noticed quasi-judicial hearing to occur no later than thirty (30) days from the date Notice of Intent to Revoke was served upon the applicant before the Special Magistrate and shall cause to be served upon the business tax receipt holder a Notice

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of Hearing. The Notice of Hearing shall contain the grounds upon which such revocation is being proposed as well as the date and time of the revocation hearing.

- (3) *Service.* Service of the Notice of Intent to Revoke and Notice of Hearing shall be sent to the tax receipt holder by certified mail, return receipt requested or when mail would not be effective, by hand-delivery by the sheriff or other law enforcement officer, or by leaving the notice at the receipt holders usual place of residence with any person residing therein who is above 15 years of age and informing such person of the contents of the notice. In the event attempts at hand-delivery or mail notice prove unsuccessful, proof that notice was published in a newspaper of general circulation in St. Lucie County for a period of once each week for four consecutive weeks, together with evidence of the unsuccessful mail or hand-delivery attempts, shall be sufficient to satisfy the notice requirement of this section.
 - (4) *Revocation Hearing.* The revocation hearing shall be a publicly noticed quasi-judicial hearing held before the Special Magistrate. Consistent with the City's quasi-judicial procedures, the tax receipt holder shall have the opportunity to offer, examine and cross-examine witnesses and to present evidence in support of their case and in rebuttal of the evidence offered against them. At the conclusion of the hearing the City Manager, or its designee, shall make a determination. The determination shall be reduced to writing and signed by the City Manager, or its designee, and filed in the office of the City Clerk within ten days of the hearing and a copy shall be sent to the tax receipt holder by regular mail. The decision of the Special Magistrate, shall be final and conclusive, unless the tax receipt holder takes an appeal to the City Council, as provided in subsection (5). In the event an appeal is taken, the City Manager's, or the designee's decision shall be stayed pending final disposition of the appeal.
 - (5) *Appeal.* A tax receipt holder may appeal the determination by the Special Magistrate, to the City Council. The appeal must be in writing setting forth the grounds that the City Manager, or its designee, erred in the decision and must be filed in the office of the City Clerk within ten (10) days after the mailing date of the determination, or its filing, whichever is later. A public quasi-judicial hearing shall then be held before the City Council no more than thirty (30) days after receipt of the letter of appeal. The tax receipt holder shall be served with a written notice of hearing at least seven days prior to the public hearing providing the time and place of the public hearing. The tax receipt holder shall be given an opportunity to be heard at the public hearing and to present evidence and witnesses in support of its case. A majority vote of the City Council is required to affirm the decision of the Special Magistrate revoking the business tax receipt.
- (b) *Refund.* In the case of revocation of a tax receipt, no refund shall be made.

Sec. 111.27. Reclassification and rate structure revisions.

Florida Statutes chapter 205, Local Business Tax Act, is adopted in its entirety with the recommendations of the equity study commission.

Sec. 111.28. Vending and amusement machines.

The business premises where coin-operated or token-operated machines that dispense products, merchandise, or services or where an amusement or game machine is operated must assure that any required municipal or county business tax receipt for the machine is secured. The term

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"vending machine" does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who pay the business tax under the category designated for telephone companies, or a pay telephone service provider certified pursuant to Section 364.3375, Florida Statutes. The business tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous tax year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one vending machine with another machine during the tax year does not affect the tax assessment for that year, unless the replacement machine belongs to a business tax classification that requires a higher tax rate. For the first year in which a business tax is assessed on vending machines, each business owning machines located in the City must notify the Business Tax Division upon request, of the location of such machines. Each business owning machines must provide notice of the provisions of this section to each affected business premises where the machines are located. The business premises must secure the business tax receipt if it is not otherwise secured.

Secs. 111.29—111.39. Reserved.

Section 4. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article

III is amended as follows:

ARTICLE III. – BUSINESS TAX RECEIPT

Secs. 111.40—111.44. Reserved.

Sec. 111.45. Business tax schedule.

The amount which shall be paid by persons engaging in or managing the following businesses, professions, or occupations is fixed as follows:

Category I. All tax receipts herein: \$33.10.

Non-structural — no regulated trade or Personal Service, including all persons not classified as a retail merchant, wholesale dealer, broker, manufacturer, or professional, who perform some service for the public in return for a consideration, and all persons not otherwise classified in this schedule.

- Alterations/Sewing
- Amusement Machines
- Automated Car Wash
- Auto/Boat/Yacht Detailing Service
- Automobile Greasing
- Boats for Hire/Charter
- Bookkeeping
- Catalog Sales (Home Parties or Door To Door, i.e., Avon, Tupperware, Amway, etc.)
- Dry-Clean (Drop Off Only)
- Disc Jockey Service
- Face Painting
- Graphic Design
- Home Child Care (Non-24 Hour)

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Home Companion Care
Home Watch Service
Insurance Adjuster, Each
Locksmith
Medical Billing
Notary
Payroll Service
Pet Sitting
Pool Cleaning
Pressure Washing
Trucking Service
Upholstery Service
Wedding Officiate
Window Tinting
Vending Machines:

Not More Than 20 Machines—Base Plus \$5.00 Each Machine

More Than 20 Machines—Base Plus \$3.00 Each Machine

Category II. All Tax Receipts Herein: \$66.25.

Advertising
Animal Grooming
Archery Range
Auto Paint/Body/Repairs
Bakery
Barber
Blueprinting/Copy Service
Carpet/Rug Cleaning
Caterer
Clairvoyant/Teller/Palm
Cleaning
Cosmetologist
Courier
Children's Daycare Commercial
Delivery Service
Deli

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Developer
Draftsman
Engraver
Funeral home
Gas Company Bottled
Golf Driving Range
Ice Cream Parlor
Interior Decorator
Laundries/Self-Service or Auto
Lawn Service/Landscaping
Marketing
Microfilming
Non-regulated trades
Private School (24 Pupils or Less)
Rentals of Goods
Repairs
Riding Academy
Tailor Shops
Tanning Salon
Taxi Service (Each Vehicle)
Travel Bureau
Warehousing

Category III. All Tax Receipts Herein: \$134.00.

Abstract/Title Company
Agency/Agent
Ambulance
Animal Boarding
Auctioneers
Auto (Sales, Display Room, Lot for New and Used/Rentals)
Barbershop
Brokers
Burglar Alarm Company
Bus Company (Intrastate Only)
Business Advisor/Consultant

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Contractor
Dance Floors or Hall Each
Dry Cleaning Plant
Emergency Vehicle
Establishment (Salon, Massage, Optical & Health Care Clinic)
Esthetician
Express Company
Fire Extinguisher Service
Florist
Gas Station
Health and Sports Club
Home Inspections
Hospital
Income Tax Preparation
Insurance Agent
Insurance Companies (Each Doing Business Within the City)
Interior Design
Job Printing/Embossing
Mail Order
Management Company
Media (TV/Radio/Video/Music Publishing)
Miniature Golf Facility
Mobile Home Park
Model
Motorcycle Dealer
Newspaper/Publishing
Online Directory
Paintball Games
Peddler/Solicitor
Private School (25 or More Pupils)
Professionals
Real Estate Broker
Real Estate Investor
Real Estate Lessors (SFR: 4-8, Base; 9 or More, Base + \$15.00 Each Additional Unit)

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Recreational Facility
Recycling Dealer
Restaurant (0—50 Seats)
Sign Shop
Stenographer
Storage (Commercial, Recreational Vehicles/Equipment, etc.)
Taxidermist
Undertaker
Vehicle Immobilization
Water Softener Company/Service
Weight Loss Clinic Non-Medical
Yacht Broker

Category IV. All Tax Receipts Herein: \$268.00.

ALF (Assisted Living Facility)
Animal Medical Facility
Auction Licensees A, AB, or AE
ATM (Automated Teller)
Banks
Bar (51% or More Alcohol Sales)
Billiard Parlor
Bondsman
Bowling Alley
Cable TV Company
Call Center:

| | |
|------------------|-------------------|
| 0 to 100 FTE | Base (\$268.00) |
| 100 to 250 FTE | Base + \$1,000.00 |
| 250 to 500 FTE | Base + \$2,000.00 |
| 500 to 1,000 FTE | Base + \$3,000.00 |
| Over 1,000 FTE | Base + \$5,000.00 |

Club/entertainment
Convention/Exhibition Hall
Crematory
Dealer Second Hand Goods (Cash for Title)
Dental Lab
Distributor
Financial Company

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Flea Market
Foster Care Facility
Gas Company/Pipeline
Golf Course
Group Home
Gun Range
Hotel
Laboratory
Medical Office
Private Colleges
Professional Association
Movie Theater
Nursing Home
Pawnbroker
Pay Parking Lot
Public Attractions (Baseball Grounds/Parks, Dog Tracks, Horse Tracks, Car Tracks, Amusement Parks, Water Parks, etc.)
Radio/TV Cable (Sales/Services)
Real Estate Lessors (Commercial: 1—8, Base; 9 or More, Base + \$25/Each Additional Unit)
Recycle Business
Restaurant (51+ Seats)
Rink (Skating)
Bicycle/Motorbike Course
Security Guard Service
Shooting Gallery
Swimming Pool
Tattooist (Artist/Establishment)
900 Telephone Service

Category V. Merchant Tax Schedule

Merchants, retail, wholesale (provided that the tax receipt shall permit but one location) when the average value of stock goods carried is as follows:

- (1) Not exceeding \$500.00 \$65.25
- (2) More than \$500.00, but not in excess of \$5,000.00 \$93.00
- (3) Each additional \$1,000.00 or fraction thereof \$6.40

Category VI. Manufacturer Tax Schedule.

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Manufacturing. Each person engaged in the operation of any manufacturing business is required to cover its operation by obtaining a manufacturer's occupational tax receipt, as follows:

- (1) Not exceeding one employee \$25.50
- (2) Not exceeding two employees \$38.30
- (3) More than two and not exceeding eight employees \$89.35
- (4) More than eight and not exceeding twenty employees \$255.25
- (5) For each additional 20 employees \$63.80

Category VII. Adult Entertainment Establishments—All Businesses Herein: \$638.14.

Adult Entertainment Establishment. As defined in Chapter 113 of this Code of Ordinances.

Category VIII. Student Business Tax Receipt: \$15.00

- (1) Applicant must be between the ages of 14 and 18 years old.
- (2) Applicant must be currently enrolled in a St. Lucie County School.
- (3) Applicant must provide parental consent.
- (4) Applicant must complete the Student Entrepreneur Program.

Category IX.

In the event any type of business is not listed above, the City reserves the right to determine the appropriate category.

Secs. 111.46—111.59. Reserved.

Section 5. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article

IV is amended as follows:

ARTICLE IV. - EXEMPTIONS

Sec. 111.60. Enterprise zones. [Repealed].

- (a) Notwithstanding the provisions of subsection 111.02(c), the City Council may authorize by appropriate resolution or ordinance adopted pursuant to the procedure established in Section 205.042, Florida Statutes, the exemption of 50 percent of the business tax levied for the privilege of engaging in or managing any business, profession, or occupation in the City when such privilege is exercised at a permanent business location or branch office located in an enterprise zone.
- (b) Such an exemption applies to each classification for which a business tax receipt is required. Classifications shall be the same in an enterprise zone as elsewhere in the City. Each business tax receipt issued with the exemption authorized in this section shall be in the same general form as all other business tax receipts and shall expire at the same time as those other tax receipts expire. Any tax receipt issued with the exemption authorized in this section is nontransferable. The exemption authorized in this section does not apply to any penalty authorized in section 111.22(b).
- (c) The Business Tax Division shall issue to each person who may be entitled to the exemption a tax receipt pursuant to the provisions contained in this section. Before a tax receipt with such

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exemption is issued to an applicant, the Business Tax Division must, in each case, be provided proof that the applicant is entitled to such exemption. Such proof shall be made by means of a statement filed under oath with the Business Tax Division that the permanent business location or branch office of the applicant is located in an enterprise zone.

- (d) Any tax receipt obtained with the exemption authorized in this section by the commission of fraud shall be deemed null and void. Any person who has fraudulently obtained such exemption and thereafter engages, under color of the tax receipt, in any business, profession, or occupation requiring the tax receipt is subject to prosecution for engaging in a business, profession, or occupation without having the required tax receipt under the laws of the state.
- (e) In the event an area authorized to be an enterprise zone pursuant to Section 290.0055, Florida Statutes, has not yet been approved pursuant to Section 290.0065, Florida Statutes, the City Council may enact the appropriate ordinance or resolution authorizing the exemption permitted in this section; however, such ordinance or resolution will not be effective until such area is approved pursuant to Section 290.0065, Florida Statutes.
- (f) This sub-section shall stand repealed on December 31, 2005; and no tax receipt shall be issued with the exemption authorized in this section for any period beginning on or after January 1, 2006.

Sec. 111.61. Motor vehicles.

Vehicles used by any person taxed under this chapter for the sale and delivery of tangible personal property at either wholesale or retail from his place of business on which a business tax is paid shall not be construed to be separate places of business, and no business tax may be levied on such vehicles or the operators thereof as salesman or otherwise.

Sec. 111.62. Agricultural products.

- (a) No business tax shall be required of any natural 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 natural person in the City.
- (b) A wholesale farmers' produce market shall have the right to pay a tax of not more than \$200.00 for a 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 business tax receipts to so engage.

Sec. 111.63. Disabled, aged, or widowed persons.

- (a) 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 without being required to pay for a business tax receipt. The exemption provided by this section shall be allowed only upon the certificate of a 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 shall be made.
- (b) Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a tax receipt which shall have plainly

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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.

Sec. 111.64. Veterans, spouses of veterans and certain servicemembers, and low-income persons.

- (a) The following persons are entitled to an exemption from a business tax and any fees imposed under this chapter:
 - (1) A veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or unremarried surviving spouse of such a veteran.
 - (2) The spouse of an active duty military servicemember who has relocated to the City pursuant to a permanent change of station order.
 - (3) A person who is receiving public assistance as defined in Section 409.2554, Florida Statutes.
 - (4) A person whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.
- (b) A person must complete and sign, under penalty of perjury, a Request for Fee Exemption and provide written documentation in support of their request for an exemption under subsection (a).
- (c) If a person who is exempt under subsection (a) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty of perjury, a Request for Fee Exemption and provide written documentation in support of their request for an exemption for the business under this subsection.

Sec. 111.65. Churches.

Nothing in this chapter shall be construed to require a tax receipt for practicing the religious tenets of any church.

Sec. 111.66. Charities.

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 engages in fund-raising 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.

Sec. 111.67. Mobile homes.

This City does not require 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 Section 320.822, Florida Statutes, to be taxed to engage in such operations. However, such dealer or manufacturer shall be required to obtain a tax receipt for his permanent business location or branch office, which tax receipt shall not require for its issuance any conditions other than those required by Florida Statutes 320.

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Sec. 111.68. Pharmacy, the practice of.

The City shall not issue a business tax receipt to operate a pharmacy unless the applicant shall first exhibit a current permit issued by the state board of pharmacy. However, no business tax receipt shall be required to practice the profession of pharmacy.

Sec. 111.69. City vendors.

No business tax shall be required of any person if the only activity engaged in by that person which would otherwise require a business tax receipt is the contracting for the sale and delivery of goods and services directly to the City.

Sec. 111.70. Assisted living facilities.

The City will not issue a business tax receipt for the operation of an assisted living facility pursuant to part III of chapter 400, Florida Statutes, without first ascertaining that the applicant has been licensed by the Agency for Health Care Administration to operate such facility at the specified location or locations. The Business Tax Division shall obtain from the Agency for Health Care Administration instructions for making the above required determinations.

Sec. 111.71. Prerequisite for issuance of pest control occupational tax receipt.

The City will not issue a business tax receipt to any pest control business coming under chapter 482, Florida Statutes, unless a current license has been procured from the Department of Agriculture and Consumer Services for each of its business locations in the City. Upon presentation of the requisite license from the department and the required fee, a business tax receipt shall be issued.

Sec. 111.72. Health studios; consumer protection.

The City shall not issue or renew a business tax receipt for the operation of a health studio, pursuant to Sections 501.012—501.019, Florida Statutes, or ballroom dance studio, pursuant to Section 501.143, Florida Statutes, unless such business exhibits a current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services.

Sec. 111.73. Sellers of travel; consumer protection.

The City shall not issue or renew a business tax receipt to engage in business as a seller of travel, pursuant to part XI of chapter 559, Florida Statutes, unless such business exhibits a current registration or letter of exemption from the Department of Agriculture and Consumer Services.

Sec. 111.74. Telemarketing businesses; consumer protection.

The City will not issue or renew a business tax receipt for the operation of a telemarketing business, under Sections 501.604 and 501.608, Florida Statutes, unless such business exhibits a current registration or letter of exemption from the Department of Agriculture and Consumer Services or a current affidavit of exemption.

Secs. 111.75—111.79. Reserved.

Section 6. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article V is amended as follows:

ARTICLE V. - ADMINISTRATION

Sec. 111.80. Business tax division to determine classification.

- (1) In all cases where the amount required to be paid for a tax receipt depends upon the amount of capital invested, or the value of goods or stock or property used in the business, or the number of employees during a given year or period, it shall be the duty of the person applying

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for the tax receipt to file with the Business Tax Division a sworn statement as to the required information and such other proof, including insurance carried, as may be required by the Business Tax Division or a condition precedent for the issuance of any tax receipt. The applicant shall fill out all necessary forms in connection therewith as required by the Business Tax Division. The applicant shall be bound to submit for inspection and examination by the Business Tax Division, either before or after the tax receipt is issued, returns showing the number of employees during the last taxing period, inventories last taken, stock books, or amount of capital invested, or the value of stock goods, wares, merchandise, or other property carried or used in the business.

- (2) The Business Tax Division is authorized to propound interrogatories and furnish forms for the filing of returns and to request the giving of any information to enable it to determine the proper amount of tax due. The Business Tax Division is authorized, at any time during the taxing year, to make such investigation and inspection of the place of business and records of the persons required to pay the tax and to verify returns or to determine the proper amount of tax.

Secs. 111.81, 111.82. Reserved.

Section 6. Conflict. If any ordinances, or parts of ordinances, are in conflict herewith this Ordinance shall control to the extent of the conflicting provisions.

Section 7. Severability. The provisions of this Ordinance are intended to be severable. If any provision of this Ordinance is determined to be void or is declared illegal, invalid, or unconstitutional by a Court of competent jurisdiction, the remainder of this Ordinance shall remain in full force and effect.

Section 8. Effective Date. This Ordinance shall become effective immediately after final adoption on second reading.

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PASSED AND ADOPTED by the City Council of the City of Port St. Lucie, Florida
this ___ day of _____, 2024.

ATTEST:

CITY COUNCIL
CITY OF PORT ST. LUCIE

Sally Walsh, City Clerk

By: _____
Shannon M. Martin, Mayor

APPROVED AS TO FORM:

By: _____
Richard Berrios, City Attorney