

ORDINANCE NO. 17-480

AN ORDINANCE OF THE CITY OF BRADENTON BEACH, FLORIDA, ADOPTING AN AMENDMENT TO THE CODE OF ORDINANCES CHAPTER 54 (TAXATION), ARTICLE II (OCCUPATIONAL LICENSE TAX), SECTION 54-39, (TAX SCHEDULE), LEVYING AND IMPOSING A FIVE PERCENT (5.0%) INCREASE TO THE LOCAL BUSINESS TAX RECEIPT FEES CHARGED FOR THE PRIVILEGE OF ENGAGING IN OR MANAGING ANY BUSINESS, PROFESSION, OR OCCUPATION WITHIN THE MUNICIPAL LIMITS OF THE CITY; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING FOR THE REPEAL OF CONFLICTING ORDINANCES; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRADENTON BEACH, FLORIDA, AS FOLLOWS:

WHEREAS, Article VIII, Section 2 of the Florida Constitution provides that municipalities shall have governmental, corporate and proprietary powers to enable municipalities to conduct municipal government, perform municipal functions and render municipal services; and,

WHEREAS, Chapter 166, Florida Statutes, the "Municipal Home Rule Powers Act," implements the applicable provisions of the Florida Constitution and authorizes municipalities to exercise any power for municipal purposes, except when expressly prohibited by law and to enact ordinances in furtherance thereof; and,

WHEREAS, Chapter 205, Florida Statutes, authorizes the City of Bradenton Beach, Florida, to levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within the corporate limits of the City of Bradenton Beach, Florida; and,

WHEREAS, the City of Bradenton Beach Code of Ordinances, Chapter 54, Taxation, Article II, Occupational License Tax, sets forth the City's business tax requirements applicable to persons and entities maintaining a business within the municipal limits of the City; and

WHEREAS, Chapter 205, Florida Statutes, establishes a procedure for the City of Bradenton Beach to protect consumers for particular services by vendors, contractors, and the like; and

WHEREAS, local business taxes, are fees charged and the method by which a local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction and are not a regulatory vehicle; and

WHEREAS, Section 205.0535(4), Florida Statutes, empowers the City of Bradenton Beach to increase the rates of business taxes by up to five percent (5.0%) every other year after compliance with Section 205.0535, Florida Statutes; and

WHEREAS, the City of Bradenton Beach, pursuant to Ordinance No. 95-292, adopted on the 7th day of September, 1995, fully complied with Section 205.0535, Florida Statutes, and reclassified businesses, professions and occupations and established new rate structures for Local Business Tax Receipts; and

WHEREAS, the City Commission has received a recommendation by City Staff to adjust the Local Business Tax Receipt fees for engaging or maintaining businesses, professions or occupations within the municipal limits of the City; and

WHEREAS, it is the intent of the Members of the City Commission of the City of Bradenton Beach, Florida, to levy said rate increase of 5%, which has not been increased since 2014; and

WHEREAS, the City Commission has determined that the enactment of this Ordinance is for a proper municipal purpose and protects the public health, safety and welfare,

NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRADENTON BEACH, FLORIDA, AS FOLLOWS:

Section 1. **Findings of Fact.** The WHEREAS clauses set forth above are adopted herein as findings of fact.

Section 2. **Amendment.** Chapter 54, Article II, Section 54-39, Tax schedule, is hereby amended to increase the fees charged for local business tax receipts in conformance with Chapter 205, Florida Statutes, and is read in its entirety, as follows:

ARTICLE II. LOCAL BUSINESS TAX

***State law references:** Local Business Tax Act, F.S. ch. 205.

Sec. 54-39. Tax schedule.

Local Business taxes are as follows:

TABLE INSERT:

Category	Description	CURRENT	NEW
Agent/Advertising			
100	Advertising	27.56	28.94
110	Auto/Trailer/Truck	55.13	57.89
120	Claim/Collections	55.13	57.89
125	Insurance	55.13	57.89
130	Book/Magazine	27.56	28.94
135	Newspapers		
	A) Daily	82.72	86.86
	B) Weekly	55.13	57.89
200	Amusement Center (This does not include machine charges)	110.25	115.76
300	Appraisers	55.13	57.89
400	Auctioneers (Per Day)	27.56	28.94
Automotive			
500	Garage/Automotive/Large Engine Repair/Automotive/Mechanical	385.88	405.17
510	Mechanical/Small Engine Repair	55.13	57.89
520	Fueling	82.69	86.82
Boats/Marinas/Boat Yards			
600	Marina - No Fueling or Repairs Slip Rental Only	110.25	115.76
620	Fueling Stations	82.69	86.82
630	Ships Store	82.69	86.82
640	Boat Sales	165.38	173.65
650	Charters Up To 20 Passengers	52.50	55.13
660	Charters Over 20 Passengers	110.25	115.76

Brokers			
700	Mortgage Brokers		
720	Real Estate Brokers		
730	Timber Share Brokers, Stocks, Bonds		
740	Securities Brokers		
	For Each Registered Broker	55.13	57.89
	For Each Sales Person	27.56	28.94
Coin Operated Devices/Vending Machines			
800	Non-Electronic (Excluding Electric Games, Pool Tables, Etc.)	16.54	17.37
850	Electronic (Including Electric Games, Pool Tables, Etc.)	55.13	57.89
Contractors			
900	State Licensed Contractors (ex: General, Electric, Plumbing, Etc.)	82.69	86.82
950	Non-State Licensed Contractors (ex: Other Construction Related Trades)	55.13	57.89
1000	Detective Agencies	55.13	57.89
Eating & Drinking Establishments			
1200	1--10 Seating Capacity	27.56	28.94
	11--25 Seating Capacity	55.13	57.89
	26--50 Seating Capacity	82.69	86.82
	51--100 Seating Capacity	110.25	115.76
	Over 100 Seating Capacity	110.25	115.76
	Per Seat Charge Over 100	1.10	1.16
	Serving Beer & Wine	55.13	57.89

	Serving Liquor	110.25	115.76
	Entertainment	110.25	115.76
	<i>*Note: Serving Beer & Wine, Serving Liquor, and Entertainment are in Addition to Seating Capacity</i>		
1250	Bar & Lounges - No Food Served	110.25	115.76
1275	Store Consumption	110.25	115.76
1400	Itinerant	220.50	231.53
	Laundromat		
1500	First Machine	27.56	28.94
	Each Additional Machine	5.51	5.79
	Merchant Retail		
1600	\$0--\$5,000 Inventory	55.13	57.89
	\$5,001--\$1,5000 Inventory	110.25	115.76
	Over \$1,5000 Inventory	165.38	173.65
	<i>*Note: Proof of Inventory Affidavit Required</i>		
1700	Merchant Wholesale	55.13	57.89
1800	Mobile Home Parks	110.25	115.76
	Additional Lot Charge	11.03	11.58
1900	Pest Control	55.13	57.89
2000	Professional (Requires State License)	55.13	57.89
2100	Radio/TV Sales, Service, Repair	55.13	57.89
2200	Savings & Loan Banking	110.25	115.76
2500	Rentals - any item or space rented for a specific period of time		
	First Rental	27.56	28.94
	Each Additional Rental	11.03	11.58
	Rental Management		

Company			
2600	First Unit	27.56	28.94
	Each Additional Unit	11.03	11.58
2700	Schools/Instruction	55.13	57.89
2800	Structure Installer/Mover (including mobiles)	55.13	57.89
2900	Sign Business (Construction, Installation, Maintenance, Rental, Posting)	27.56	28.94
3000	Service Note: No Sale of Product/No Automotive. This category includes, but is not limited to: Beauty Salons, Barber Shops, Lawn Care, All Cleaning Services, Tree Service, All sitting services and all other similar services	55.13	57.89
3200	Taxidermy	27.56	28.94

Section 3. Severability. If any word, clause, sentence, paragraph, section or part thereof contained in this Ordinance is declared to be unconstitutional, unenforceable, void or inoperative by a court of competent jurisdiction, such declaration shall not affect the validity of the remainder of the Ordinance.

Section 4. Repeal. All Ordinances or parts of Ordinances in conflict herewith shall be and the same are hereby repealed.

Section 5. Effective Date. This Ordinance shall become effective immediately upon adoption.

PASSED AND DULY ADOPTED with a quorum present and voting this 6th day of April, 2017.

CITY OF BRADENTON BEACH, FLORIDA, BY AND THROUGH THE CITY COMMISSION OF THE CITY OF BRADENTON BEACH.

William Shearon

BY: <u>William Shearon</u>	ATTEST: <u>TERRI SANCLEMENTE</u>
WILLIAM SHEARON, MAYOR	TERRI SANCLEMENTE, CITY CLERK

Business Tax Receipt Price Increase for 2013-2014

Category	Number	Description	Old Fee	New Fee	Increase of
Agency	125	Insurance Companies	\$57.89	\$60.78	\$2.89
Amusement Center	200	This Does Not Include Machine Charges	\$115.76	\$121.55	\$5.79
Boats/ Marinas	600	Marina-To Include Slip Rental Only	\$115.76	\$121.55	\$5.79
Boats/ Marinas	620	Fueling Stations	\$86.86	\$91.20	\$4.34
Boats/ Marinas	640	Boat Safes	\$173.65	\$182.33	\$8.68
Charters	650	Charters- Up to 20 Passengers	\$57.89	\$60.78	\$2.89
Coin Operated Devices Vending Machines	800	Electric or Non Electronic (Games, pool tables, cigarettes)	\$37.62	\$39.50	\$1.88
Contractors	900	State Licensed Contractors (ex: General, Electric, Plumbing)	\$86.86	\$91.20	\$4.34
Contractors	950	Non-State Licensed Contractors (ex: Other Construction related trades)	\$57.89	\$60.78	\$2.89
**Note: Serving Beer & Wine, Liquor & Entertainment are in addition to Seating Capacity:					
Eating & Drinking Establishments	1200	1-10 Seating Capacity	\$28.94	\$30.39	\$1.45
Eating & Drinking Establishments	1200	11-25 Seating Capacity	\$57.89	\$60.78	\$2.89
Eating & Drinking Establishments	1200	26-50 Seating Capacity	\$86.86	\$91.20	\$4.34
Eating & Drinking Establishments	1200	51-100 Seating Capacity	\$115.76	\$121.55	\$5.79
Eating & Drinking Establishments	1200	Over 100 Seating Capacity	\$115.76	\$121.55	\$5.79
Eating & Drinking Establishments	1200	Per Seat Charge Over 100	\$1.16	\$1.22	\$0.06
Eating & Drinking Establishments	1200	Serving Beer & Wine	\$57.89	\$60.78	\$2.89
Eating & Drinking Establishments	1200	Serving Liquor	\$115.76	\$121.55	\$5.79
Eating & Drinking Establishments	1200	Entertainment	\$115.76	\$121.55	\$5.79
Itinerant	1400	***No Perm. Address*** (Selling out of vehicle-Peddlers, Street Vendors)	\$231.53	\$243.11	\$11.58
Laundromat	1500	Machines	\$17.37	\$18.24	\$0.87
Merchant: Retail, Wholesale or Marina**Note: Proof of Inventory Affidavit Required**					
Merchant	1600	\$0-\$5000 Inventory	\$57.89	\$60.78	\$2.89
Merchant	1600	\$5001-\$15,000 Inventory	\$115.76	\$121.55	\$5.79
Merchant	1600	\$15,000 & Over Inventory	\$173.65	\$182.33	\$8.68
Mobile Home Parks	1800	1st Lot	\$115.76	\$121.55	\$5.79
Mobile Home Parks	1800	Additional Lot Charge	\$11.58	\$12.16	\$0.58
Package Store	1275	Package Stores- Resale Only; No In Store Consumption	\$115.76	\$121.55	\$5.79
Professional	2000	***Requires State License*** Including but not limiting to: Accountants, Brokers, Realtors, Beauty Salons, Nail Techs, Stylists, Massage Therapist, Appraisers, Architects.	\$57.89	\$60.78	\$2.89
Rentals: ***Any item or space rented for a specific amount of time*** Includes but not limited to: Condos, Residents, Boats, Segways, Beach Items					
Rentals	2500	First Rental	\$28.94	\$30.39	\$1.45
Rentals	2500	Each Additional Rental	\$11.58	\$12.16	\$0.58
Rental/ Property Management Company	2600	****Must provide list of properties managing****	\$115.76	\$121.55	\$5.79
Service	3000	****No Sale of Product.*** Includes, but is not limited to: Beauty Salons, Barber Shops, Lawn Care, All Cleaning services, Tree Service, Daycare, Nursery, All Siting Services and all other similar services.	\$57.89	\$60.78	\$2.89

Business Tax Receipt Price Increase for 2017-2018

Category	#	Description	Old Fee	New Fee	Increase of:
Agency	125	Insurance Companies	\$60.78	\$63.82	\$3.04
Amusement Center	200	(This Does Not Include Machine Charges)	\$121.55	\$127.63	\$6.08
Boats/ Marinas	600	Marina - To Include Slip Rental Only	\$121.55	\$127.63	\$6.08
Boats/ Marinas	620	Fueling Stations	\$91.20	\$95.76	\$4.56
Boats/ Marinas	640	Boat Sales	\$182.33	\$191.45	\$9.12
Charters	650	Charters - Up to 20 Passengers	\$60.78	\$63.82	\$3.04
Coin Operated Devices Vending Machines	800	Electric/Non Electronic (Games, Pool tables, Cigarettes)	\$39.50	\$41.48	\$1.98
Contractors	900	State Licensed Contractors (ex: General, Electric, Plumbing)	\$91.20	\$95.76	\$4.56
Contractors	950	Non-State Licensed Contractors (ex. Other Construction related trades)	\$60.78	\$63.82	\$3.04
**Note: Serving Beer & Wine, Liquor & Entertainment are in addition to Seating Capacity:					
Eating & Drinking Establishments	1200	1-10 Seating Capacity	\$30.39	\$31.91	\$1.52
Eating & Drinking Establishments	1200	11-25 Seating Capacity	\$60.78	\$63.82	\$3.04
Eating & Drinking Establishments	1200	26-50 Seating Capacity	\$91.20	\$95.76	\$4.56
Eating & Drinking Establishments	1200	51-100 Seating Capacity	\$121.55	\$127.63	\$6.08
Eating & Drinking Establishments	1200	Over 100 Seating Capacity	\$121.55	\$127.63	\$6.08
Eating & Drinking Establishments	1200	Per Seat Charge Over 100	\$1.22	\$1.28	\$0.06
Eating & Drinking Establishments	1200	Serving Beer & Wine	\$60.78	\$63.82	\$3.04
Eating & Drinking Establishments	1200	Serving Liquor	\$121.55	\$127.63	\$6.08
Eating & Drinking Establishments	1200	Entertainment	\$121.55	\$127.63	\$6.08
Itinerant	1400	*No Perm. Address* (Selling out of vehicle-Peddlers, Street Vendors)	\$243.11	\$255.27	\$12.16
Laundromat	1500	Machines	\$18.24	\$19.15	\$0.91
Merchant: Retail, Wholesale or Marina **Note: Proof of Inventory Affidavit Required**					
Merchant	1600	\$0-\$5000 Inventory	\$60.78	\$63.82	\$3.04
Merchant	1600	\$5001-\$15,000 Inventory	\$121.55	\$127.63	\$6.08
Merchant	1600	\$15,000 & Over Inventory	\$182.33	\$191.45	\$9.12
Mobile Home Parks	1800	1st Lot	\$121.55	\$127.63	\$6.08
Mobile Home Parks	1800	Additional Lot Charge	\$12.16	\$12.77	\$0.61
Package Store	1275	Package Stores - Resale Only; No in Store Consumption	\$121.55	\$127.63	\$6.08
Professional	2000	*Requires State License* Including but not limiting to: Accountants, Brokers, Realtors, Beauty Salons, Nail Techs, Stylists, Massage Therapist, Appraisers, Architects.	\$60.78	\$63.82	\$3.04
Rentals: ***Any item or space rented for a specific amount of time*** Includes but not limited to: Condos, Residents, Boats, Segways, Beach Items					
Rentals	2500	First Rental	\$30.39	\$31.91	\$1.52
Rentals	2500	Each Additional Rental	\$12.16	\$12.77	\$0.61
Rental / Property Management Company	2600	*Must provide list of properties managing*	\$121.55	\$127.63	\$6.08
Service	3000	*No Sale of Product* Includes, but is not limited to: Beauty Salons, Barber Shops, Lawn Care, All Cleaning services, Tree Service, Daycare, Nursery and all other similar services.	\$60.78	\$63.82	\$3.04
Transfer	N/A	Transfer of Existing Business Tax License upon Sale, 10% of annual Tax fee, no less than \$3, not to exceed \$25	-	-	-