BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Meeting Date: June 21, 2006 - MAR

Division: County Attorney

Bulk Item: Yes X No ____

Department: County Attorney
Staff Contact: Suzanne A. Hutton

AGENDA ITEM WORDING:
Approval to advertise a public hearing for an ordinance revising Chapter 12.1, Occupational License Tax to replace that terminology with the Terminology Business Tax.

ITEM BACKGROUND:
On or about June 9, 2006, the Governor of the State of Florida signed Session Law 2006-152 re-naming the local occupational license tax as the local business tax. Session Law 2006-152 states therein that its purpose is to deflect potential abuses by unscrupulous persons presenting local occupational licenses as proof of competency to perform repairs and services. The Monroe County Tax Collector has requested revision to the County Code as quickly as possible to correspond to the State mandate that the nomenclature be changed since they send out their tax bills on August 1, 2006.

PREVIOUS RELEVANT BOCC ACTION:
N/A

CONTRACT/AGREEMENT CHANGES:
N/A

STAFF RECOMMENDATIONS:
Approval to advertise.

TOTAL COST: N/A

BUDGETED: Yes ____ No ___

COST TO COUNTY: _____

SOURCE OF FUNDS: _____

REVENUE PRODUCING: Yes ___ No ___

AMOUNT PER MONTH____ **Year** ____

APPROVED BY: County Atty X OMB/Purchasing ___ Risk Management ___

DIVISION DIRECTOR APPROVAL: _____
SUZANNE A. HUTTON, COUNTY ATTORNEY

DOCUMENTATION: Included X To Follow_____ Not Required_____

DISPOSITION:_____

AGENDA ITEM #_____

Revised 2/27/01

Tax Collector

ORDINANCE NO. _____ -2006

AN ORDINANCE AMENDING CHAPTER 12.1, MONROE COUNTY CODE; PROVIDING FOR THE TERM "LOCAL OCCUPATIONAL LICENSE TAX" TO BE REPLACED BY "LOCAL BUSINESS TAX"; PROVIDING FOR DEFINITION OF "RECEIPT;" PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ALL ORDINANCES INCONSISTENT HEREWITH; PROVIDING FOR INCORPORATION INTO THE MONROE COUNTY CODE OF ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Monroe County Code Chapter 3 sets forth provisions regarding the requirements for and issuance of local occupational tax licenses; and

WHEREAS, on or about June 9, 2006, the Governor of the State of Florida signed Session Law 2006-152 renaming the local occupational license tax as the local business tax; and

WHEREAS, Session Law 2006-152 states therein that its purpose is to deflect potential abuses by unscrupulous persons presenting local occupational licenses as proof of competency to perform repairs and services; and

WHEREAS, the Monroe County Tax Collector has requested revision to the County Code to correspond to the state mandate that the "licenses" be issued in the form of a receipt for a local business tax; now therefore,

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF MONROE COUNTY, FLORIDA:

Section 1. The title to Chapter 12.1, Monroe County Code, shall be revised to read as follows:

12.1 ~~OCCUPATIONAL TAX STRUCTURE~~ BUSINESS TAX STRUCTURE

Section 2. Sec. 12.1-1. Monroe County Code, shall be amended to read as follows:

This chapter establishes ~~an occupational~~ business tax for the privilege of engaging in or managing any business, profession or occupation within the county. No person may engage in or manage any business, profession, or occupation within the county subject to ~~an occupational~~ business tax under this chapter without first paying that tax to the county tax collector.

Section 3. Sec. 12.1-2. Monroe County Code, shall be amended by adding the definition of receipt as follows:

> "Receipt" means the document that is issued by the Monroe County Tax Collector which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this chapter relating to the business tax.

Section 4. Sec. 12.1-3. Monroe County Code, shall be amended to read as follows:

> **Sec. 12.1-3. Distribution of revenues.**
> The county retains all ~~occupational~~ business tax revenues collected from businesses, professions, or occupations, whose places of business are located in the unincorporated portions of the county. Those ~~occupational~~ business tax revenues collected from businesses, professions, or occupations, whose places of business are located within a municipality, exclusive of the costs of collection, must 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. The revenues so apportioned shall be sent to the government authority of each municipality, according to its ratio, and to the county commission, according to the ratio of the unincorporated area, within fifteen (15) days after the month of receipt.

Section 5. Sec. 12.1-4. Monroe County Code, shall be amended to read as follows:

> **Sec. 12.1-4. Term of privilege granted by the tax, transfer.**
> (a) The ~~occupational~~ business tax provided for in this chapter allows for the privilege of engaging in or managing the business, professions, or occupation, so taxed for a period of one (1) year beginning on October 1 and expiring on September 30, unless another term is provided by law.
> (b) The ~~occupational~~ business tax paid by the original owner of a business may be transferred to the benefit of a new owner, when there is a bona fide sale of the businesses, upon the payment of a ten dollar ($10.00) transfer fee.
> (c) The tax paid for the privilege of engaging in or managing a business, profession, or occupation, at one location may be transferred to the benefit of another location upon the payment of a ten dollar ($10.00) transfer fee.

Section 6. Sec. 12.1-5. Monroe County Code, shall be amended to read as follows:

> **Sec. 12.1-5. Fractional tax payments.**
> Any person who was not liable for the ~~occupational~~ business tax during the first half of the tax year, but becomes liable during the second half, must pay an ~~occupational~~ business tax equal to one-half the amount owed for the full tax year.

Section 7. Sec. 12.1-6. Monroe County Code, shall be amended to read as follows:

Sec. 12.1-6. Procedure for the payment of the ~~occupational~~ business tax.
(a) All persons for the ~~occupational~~ business tax must complete the tax form prepared by the county tax collector. The ~~occupational~~ business tax provided for in this chapter is for the purpose of raising revenue only. It is not a county permit to undertake any business, profession or occupation at a particular site. The tax collector shall, on a monthly basis, provide the county planning department with a list of the taxpayers who have paid and the addresses of their respective businesses, professions, or occupations. If the tax is paid for a business, profession or occupation at an address that the planning department concludes violates the county's land development regulations or comprehensive plan, then the county's code enforcement department may undertake whatever action it deems proper to force a correction of that violation. A statement similar to this subsection must appear on all ~~occupational~~ business tax forms.
(b) Any person liable for an ~~occupational~~ business tax based wholly or in part upon capacity, the number of employees, or other contingency, must file a statement with the tax collector giving full and complete information to the capacity, employees or other contingency as the case may be. The statements required by this subsection must be retained as part of the tax collector's records and a copy provided to the county property appraiser.

Section 8. Sec. 12.1-8. Monroe County Code, shall be amended to read as follows:

Sec. 12.1-8. Forms, etc.
The county must furnish the necessary forms to the tax collector. The tax collector must fill out and validate a receipt and issue to the taxpayer for each ~~occupational~~ business tax paid. The tax collector must also make a duplicate of each receipt. The taxpayer must have the receipt conspicuously displayed at his place of business so as to be open to the view of the public and all of the duly authorized officers of the county.

Section 9. Sec. 12.1-9. Monroe County Code, shall be amended to read as follows:

Sec. 12.1-9. Delinquent license tax, penalty.
(a) Whenever any tax provided by this chapter is not paid by the due date of October 1, the tax is delinquent and subject to a delinquency penalty of ten (10) per cent for the month of October, plus an additional five (5) per cent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed twenty-five (25) percent of the ~~occupation~~ business tax originally due. In addition to the penalty, the tax collector is entitled to a five dollar ($5.00) cost fee that must be collected from delinquent taxpayers at the same time the tax and penalty are paid.
(b) Any person engaging in or managing any business, occupation or profession without first paying the ~~occupation~~ business tax, if required under this chapter, is subject to twenty-five (25) percent of the tax determined to be due, in addition to any other penalty provided by law or ordinance.

(c) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required ~~occupational~~ business tax within one hundred fifty (150) days after the initial notice of tax due and who does not obtain the required ~~occupational~~ business tax receipt, is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to two hundred fifty dollars ($250.00).

Section 10. Sec. 12.1-10. Monroe County Code, shall be amended to read as follows:

Sec. 12.1-10. Tax not in lieu of regulatory fees or licenses.
Fees or licenses paid to any municipality, board, commission or officer for permits, registrations, examinations or inspections that are regulatory in nature are in addition to, and not in lieu of, the ~~occupational~~ business tax imposed under this chapter unless otherwise provided by general law.

Section 11. Sec. 12.1-11, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-11. Disabled persons, widows, etc.

(a) All disabled persons physically incapable of manual labor, widows with minor dependents, or persons sixty-five (65) years of age or older, with not more than one (1) employee or helper, and who use their own capital only, not in excess of one thousand dollars ($1,000.00) are allowed to engage in any business or occupation in the county without being required to pay ~~an~~ ~~occupational~~ business tax. The exemption provided by this section with respect to the disability is allowed only upon the certificate of a licensed physician stating that the applicant claiming the exemption is disabled and the nature and extent of the disability. In case the exemption is claimed by a widow with minor dependents, or a person over sixty-five (65) years of age, proof of the right to the exemption must be made. Any person entitled to the exemption provided by this section must, upon application and furnishing of the necessary proof, be issued a tax waiver that must plainly state across its face that the waiver is issued under this section along with the reason for the exemption.
(b) In no event under this or any other section may any person, veteran or otherwise, be allowed any exemption from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

Section 12. Sec. 12.1-12, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-12. Disabled veterans, etc.
(a) Any resident 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 or her becoming liable for the tax provided in this chapter is

disabled from performing manual labor, must, upon sufficient proof of being a resident and upon production of an honorable discharge from the service of the United States:

(1) Be granted a waiver for the payment of any ~~occupational~~ business tax required by this chapter that does not exceed fifty dollars ($50.00); or

(2) Be granted a waiver for the payment of ~~occupational~~ business tax to the extent of fifty dollars ($50.00) when the ~~occupational~~ business tax required by the chapter is more than fifty dollars ($50.00). The waiver described in this subsection extends to and includes the right of the disabled veteran to operate an automobile-for-hire not exceeding five-passenger capacity, including the driver, when it appears that the automobile is bona fide owned or contracted to be purchased by the disabled veteran and is being operated by him or her as a means of livelihood and that the proper license tax for the operation of the motor vehicle for private use has been applied for and attached to the motor vehicle and the proper fees paid by the veteran.

(b) When the disabled veteran applies for an ~~occupational~~ business tax waiver for a business, profession, or occupation that has a tax in excess of fifty dollars ($50.00), the remainder of the tax in excess of fifty dollars ($50.00) must be paid in cash.

(c) The tax collector must issue a tax waiver to disabled veterans who are entitled to a waiver of any ~~occupational~~ business tax otherwise required under this chapter, subject to the conditions of this section. The tax waiver when issued must be marked across its face: "Veteran's Waiver/Exemption From ~~Occupational~~ business Tax - Not Transferable." Before issuing the waiver, proof must be presented in each case that the applicant is entitled to the waiver under the terms of this section. The proof may be made by establishing, to the satisfaction of the tax collector, by means of a certificate of honorable discharge, or a certified copy of that discharge, that the applicant is a veteran covered by this section and by exhibiting:

(1) A certificate of government-rated disability to an extent of ten (10) per cent 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 officer 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 license 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 collector to establish the fact that such applicant is so disabled.

Section 13. Sec. 12.1-13, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-13. Farm, agricultural, grove, etc., exemption from tax.

(a) No local ~~occupational~~ business tax is required of any natural person for the privilege of engaging in the selling of farm, aqua cultural, 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 natural person in this state.
(b) A wholesome farmers' produce market has the right to pay a tax of two hundred dollars ($200.00). That payment entitles the market's stall tenants to engage in the selling of agricultural and horticultural products in the market without the tenants having to pay individual ~~occupational~~ business taxes.

Section 14. Sec. 12.1-14, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-14. Religious tenants; exemption.
Nothing in this chapter may be construed to require an ~~occupational~~ business tax payment for practicing the religious tenants of any church.

Section 15. Sec. 12.1-15, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-15. Charitable, etc., organizations, occasional sales, fund raising; exemption.
(a) No ~~occupational~~ business tax is required of any charitable, religious, fraternal, youth, civic, service or similar organization when the organization makes occasional sales or engages in fund-raising projects when the projects are performed exclusively by its members and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic and service activities of the organization.
(b) Upon application by any charitable, religious, fraternal, educational or nonprofit organizations to the board of county commissioners, ~~occupational~~ business tax requirements may be waived.

Section 16. Sec. 12.1-16, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-16. School activities, certain exemption.
College and high school students may, with the approval of the athletic association or authority of their school, sell the pennants, badges, insignia and novelties of their school without being required to pay a~~n~~ ~~occupational~~ business tax

Section 17. Sec. 12.1-17, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-17. Advertising space renters.
Every person renting for profit advertising space in or on any boat, car, bus, truck or other vehicle must may a~~n~~ ~~occupational~~ business tax of three dollars ($3.00) for each boat, car, bus, truck or other vehicle operated by him.

Section 18. Sec. 12.1-18, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-18. Amusement devices.
Every person who operates for a profit any game, amusement ride or recreational device contrivance or facility not otherwise taxed by another ordinance of this county, must pay

an ~~occupational~~ business tax of fifteen dollars ($15.00) for each game, amusement or recreational device, contrivance or facility. Once a tax is paid for a device described in this section, the taxpayer has the privilege of operating the device at any location in the county without incurring any additional occupational tax liability.

Section 19. Sec. 12.1-19, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-19. Hotels, apartment hotels, motels, etc.
(a) Every person engaged in the business of renting public lodgings, as defined in F.S. ch. 509, except apartment houses, must pay, for each place of business, an amount of one dollar fifty cents ($1.50) per room. The room count does not include rooms occupied by the owner.
(b) The tax collector may neither accept a tax payment nor issue a~~n occupational~~ business tax receipt to any business that is required to be licensed under F.S. ch. 509 unless the taxpayer produces evidence that he has such a license.
(c) Every owner, manager, rental agent or association engaged in the business of renting accommodations on a daily, weekly or monthly basis, in condominiums as defined in F.S. ch. 718, in cooperatives as defined in F.S. ch. 719, in time-share units as defined in F.S. ch. 721, and in apartment houses defined as a multiple dwelling divided so as to make independent suits for occupancy, must pay for each rental unit an amount of twenty dollars ($20.00) per unit. The unit count does not include units occupied by the owner.
Advertising that the owner, manager, rental agent or association has units available for rental on a daily, weekly or monthly basis is prima facie evidence that renting is conducted.
Possessing the occupational tax receipt required by this chapter does not relieve the owner, manager, rental agent or association from the obligation of collecting and transmitting to the proper authorities any and all appropriate taxes that are levied on rental transactions.
Where rentals are made on an individual owner's behalf, or an association's behalf, the average number of units under rent is the number of units counted for the payment of the per unit ~~occupational~~ business tax.

Section 20. Sec. 12.1-20, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-20. Cemeteries, mausoleums, etc.
Every person engaged in the business of operating a for-profit cemetery, mausoleum or similar place or institution must pay a~~n occupational~~ business tax of one hundred fifty dollars ($150.00) for each place of business.

Section 21. Sec. 12.1-21, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-21. Circuses, traveling shows, tent shows, etc.; sideshows.
(a) Shows of all kinds, including: circuses, theatrical, traveling shows, and exhibitions, or amusement enterprises, carnivals, rodeos, theatrical games or tests of skill, riding devices, dramatic repertoire and all other shows or amusements or any exhibition giving performance(s) under tents or temporary structures of any kind (whether the tents or

temporary structures are covered or uncovered), must pay a~~n occupational~~ business tax of two hundred twenty-five dollars ($225.00) per day for each day of operation.

If the person operating a main show or exhibition also operates a side show or side shows in conjunction with the main show or exhibition, then he must pay an additional ~~occupational~~ business tax of thirty dollars ($30.00) per side show for each day of operation. No tax receipt may be issued for a side show unless tax has been paid for a main show. The main and side show tax receipts must be issued to the same person and for the same day or days of operation.

For the purposes of this section, the show, riding device, concession or exhibition charging the highest admission fee is the main show and the others are side shows. When there is more than one show, riding device, concession or exhibition in the same admission fee group, any one of them may be considered the main show and the others classified as side shows. The following are considered side shows:

(1) All riding devices, including merry-go-rounds, ferris wheels, or any other rides or automatic riding devices;

(2) All concessions, including revolving wheels, coin 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, performance to which admission is charged, a fee collected or a charge is made for anything of value.

(b) An annual tax may be paid for any of the shows or exhibitions mentioned in this section when the show or exhibition is permanently located in one place, upon the payment of six (6) times the full amount of the daily tax due according to subsection (a). A tax receipt issued under this subsection is good only for the place for which it was originally taken out, and the tax collector must state that in writing on the face of each receipt.

(c) No fractional tax payments or receipts are available under this section.

(d) Public fairs and expositions, as defined in F.S. ch. 615, and exhibits held by bona fide nonprofit organizations on the premises of a licensed public lodging establishment in connection with a convention are exempt from the provisions of this section.

Section 22. Sec. 12.1-22, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-22. Traveling entertainment and sales presentations.

(a) In addition to any other taxes or licenses required, shows or exhibitions that provide entertainment incidental to an effort to sell a product or products by any person in the county must pay a~~n occupational~~ business tax of seventy-five dollars ($75.00) for each day of operation.

(b) The tax imposed in this section must be collected and the tax receipt issued in the same manner as the taxes provided for in section 12.1-21.

Section 23. Sec. 12.1-23, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-23. Cafes, restaurants, mobile food vendors and other eating establishments.

(a) Every person engaged in the business of operating a restaurant, cafe, snack bar, take-out service, dining room, drive-in eating establishment, or other public eating place, whether or not operated in conjunction with some other line of business, must pay ~~an occupational~~ business 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:

TABLE INSET:

Seats	Tax
0--30.....	$ 30.00
31-74.....	60.00
75--149.....	90.00
150 or more.....	120.00
Drive-in restaurants where customers are served while seated in their motor vehicle.....	60.00

The license required by subsection (c) is in addition to the tax required by this subsection.

(b) Every person engaged in the business of operating a mobile food vending operation, no matter what type of vehicle is utilized for such purpose, whether or not operated in conjunction with some other line of business, except delivery service from licensed cafes, restaurants or other eating establishments, must pay ~~an occupational~~ business tax of two hundred fifty dollars ($250.00). The license required by subsection (c) of this section is in addition to the tax required by this subsection.

(c) The tax collector may not accept a tax payment and issue a tax receipt to any business under the provisions of F.S. ch. 509, until a license has been procured for that business from the state.

Section 24. Sec. 12.1-24, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-24. Contracting.

Each person who contracts or subcontracts to construct, alter, repair, dismantle or demolish buildings, roads, bridges, viaducts, sewer, 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 pay ~~an occupational~~ business

tax. The tax is determined by the average number of employees during the tax year, and is at the following rates:

1--5 employees . . . $ 20.00
6--10 employees . . . 25.00
11--15 employees . . . 35.00
16--20 employees . . . 50.00
21--25 employees . . . 65.00
26--50 employees . . . 125.00
51--100 employees . . . 250.00
101 or more employees . . . 500.00
All principals are considered employees for the purposes of this section.

Section 25. Sec. 12.1-25, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-25. Dance halls, variety exhibitions, etc.
(a) 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, must pay ~~an occupational~~ business tax of two hundred twenty-five dollars ($225.00). The tax required by this section is in addition to any other license or tax required by law. The operation of such a place is not to be construed as incidental to some other business. However, a one hundred fifty ($150.00) dollar tax may be paid for one night only, but in that case, the tax collector must write across the tax receipt the words, "good for one night only." This section does not apply to hotels or motels of fifty (50) licensed units or more paying ~~an occupational~~ business ~~license~~ tax as provided for in section 12.1-19.
(b) Exempted from the provisions of this section are:
(1) Variety exhibitions conducted or exhibited in a motion picture theater that pays the ~~occupational~~ business tax as provided elsewhere in this chapter.
(2) 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.
(3) Local cultural or concert music organizations or professionals' or artists' organizations that appear under the auspices of the local cultural or concert music organizations.
(4) Educational institutions and off-campus professional talent, when employed by the 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 the educational institutions.
(5) Traveling shows put on by local merchants, where no admission is charged, either directly or by increasing the price of items sold.
(6) Dances or variety entertainment given by local performers, the proceeds of which are given to local charities.
(7) 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.

Section 26. Sec. 12.1-26, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-26. Electric power plants, gas plants and community television antenna companies.
(a) Every person engaged in the business of furnishing electric power, gas or community television antenna service for a profit must pay a~~n~~ ~~occupational~~ business tax of five hundred sixty-two dollars and fifty cents ($562.50). However, persons engaged in electric power, gas or community television antenna service franchised by the county and who pay a franchise fee must pay a license tax of four hundred dollars ($450.00).
(b) Any person serving less than twenty-five customers is exempt from paying this tax.
(c) Municipal corporations that own and operate their own electric power plant or gas plant are not subject to the tax described in this section.

Section 27. Sec. 12.1-27, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-27. Emigrant agents.
The ~~occupational~~ business tax for the privilege of engaging in the business of emigrant agent is one thousand eight hundred seventy-five dollars ($1,875.00). This section does not apply to any state or federal agency acting as an emigrant agent.

Section 28. Sec. 12.1-28, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-28. Fortune-tellers, clairvoyants, etc.
Every fortune-teller, 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 must pay a~~n~~ ~~occupational~~ business tax of two hundred twenty-five dollars ($225.00). Nothing in this section may be construed to require the payment of a tax for practicing the religious tenants of any church.

Section 29. Sec. 12.1-29, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-29. Insurance adjusters.
All persons acting as insurance adjusters must pay a~~n~~ ~~occupational~~ business tax of twenty-five dollars ($25.00). This section does not apply to insurance agents.

Section 30. Sec. 12.1-30, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-30. Scrap metal processors; junk dealers.
(a) Every person in business as a scrap metal processor must pay a~~n~~ ~~occupational~~ business tax of one hundred fifty dollars ($150.00).
(b) Every person in business as a junk dealer must pay a~~n~~ ~~occupational~~ business tax of one hundred dollars ($100.00).

Section 31. Sec. 12.1-31, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-31. Traveling junk dealers.
Each person who travels from place to place purchasing junk must pay a~~n~~ ~~occupational~~ business tax of thirty dollars ($30.00).

Section 32. Sec. 12.1-32, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-32. Liquified petroleum gas distributors, installers, and manufactures.
All persons who deal in liquefied petroleum gas, either as distributors, installers or manufacturers, must pay the following ~~occupational~~ business taxes. However, those persons are exempt from the provisions of sections 12.1-24 and 12.1-26.
(1) Manufacture of appliances and equipment for use of liquefied petroleum gas . . . $125.00
(2) Installation of equipment to be used with liquefied petroleum gas . . . 50.00
(3) Dealer in liquefied petroleum gas, in appliances and equipment for use of such gas and in the installation of appliances and equipment . . . 125.00

Section 33. Sec. 12.1-33, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-33. Manufacturing, processing, quarrying and mining.
(a) Every person engaged in the business of manufacturing, processing, quarrying or mining must pay the ~~occupational~~ business tax provided in this section. The amount of the tax is determined by the average number of employees during the tax year and is at the following rates:
1--10 employees . . . $ 30.00
11--20 employees . . . 60.00
21--30 employees . . . 90.00
31--40 employees . . . 120.00
41--50 employees . . . 180.00
51 or more employees . . . 225.00
In determining the number of persons employed, all principals are considered employees and must be included in the calculation.
(b) No tax is required under this section where the manufacturing, processing, quarrying or mining is incidental to and a part of another business classification that pays a tax under this chapter and is carried on at the place of business taxed under the other classification.

Section 34. Sec. 12.1-34, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-34. Miscellaneous businesses not otherwise provided.
(a) Any not-for-profit organization qualified under the Internal Revenue Service laws as a 501(c)(3) organization which has previously obtained from Monroe County a local government fee waiver of the building permit fees and impact fees exacted by Monroe County Code for affordable rental housing development shall not be required to pay a~~n~~

~~occupational~~ business tax for the rental of the housing for which such building permit fee and impact fee waivers have been approved.
(b) Every person engaged in the operation of any business of such a nature that no tax can be properly required for it under any provision of this chapter, but the business is not specifically exempt under this chapter or as a matter of law, must pay ~~an occupational~~ business tax of two hundred twenty-five dollars ($225.00).

Section 35. Sec. 12.1-35, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-35. Theaters that are permanent in nature.
Movie theaters owners, drive-in theater owners, managers or lessors of theaters or halls employing traveling troupes--theatrical or musical--giving performances in buildings fitted for such purposes, or film exhibitions in buildings permanently used for such purposes, or drive-in theaters, may give as many performances or exhibitions in such buildings or theaters as they wish on payment of ~~an occupational~~ business tax of four hundred fifty dollars ($450.00).

Section 36. Sec. 12.1-36, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-36. Pawnbrokers.
Every person engaged in the business of pawnbroker must pay ~~an occupational~~ business tax of three hundred thirty-seven dollars and fifty cents ($337.50) for each place of business.

Section 37. Sec. 12.1-37, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-37. Permanent exhibits.
Anyone who operates for profit a permanent exhibit must pay ~~an occupational~~ business tax of two hundred twenty-five dollars ($225.00) for each exhibit.

Section 38. Sec. 12.1-38, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-38. Professions, businesses, occupations.
(a) Every person engaged in the practice of any profession, who offers his service either directly or indirectly to the public for consideration, whether or not the profession is regulated by law, must pay ~~an occupational~~ business tax of thirty dollars ($30.00) for the privilege of practicing. The tax does not relieve the taxpayer from the payment of any ~~occupational~~ business tax imposed on any other business operated by him. However, private detectives and operators of deception detector devices must only pay ~~an occupational~~ business tax of ten dollars ($10.00).
(b) Every person engaged in a profession, business or occupation regulated by law where licensing and qualification standards are required must display and exhibit to the

tax collector the license for the current year prior to the tax collector accepting the ~~occupational~~ business tax payment and issuing a tax receipt.

(c) ~~An occupational~~ business tax is not 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) Every individual or group of individuals operating as a branch office of any professional corporation, who also operate as an office where a profession is practiced, must pay ~~an occupational~~ business tax for each office where the profession is practiced.

(e) As an alternate procedure, if a group of professional persons are operating as a professional association, corporation, partnership, other group enterprise or clinic (hereinafter "firm" or "clinic") the firm or clinic may pay one (1) single tax rather than separate taxes for each professional member of the firm. The total ~~an occupational~~ business tax due under this subsection is thirty dollars ($30.00) for each person in the firm or clinic practicing the profession.

(Ord. No. 22-1995, § 2, 7-18-95)

Section 39. Sec. 12.1-39, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-39. Public service.

(a) Every person engaged in any business as owner, agent or otherwise that performs some service for the public in return for consideration must pay ~~an occupational~~ business tax based on the average number of employees during the tax year for each location in the following amounts:

1--5 employees . . . $ 22.00
6--10 employees.....54.00
11--15 employees . . . 80.00
16--20 employees . . . 112.00
21 or more employees . . . 150.00

(b) No tax is required under this section for any business whose principal function is the performance of a service for the public in return for consideration when the nature of the service is such that ~~an occupational~~ business is required of the business elsewhere in this chapter. This subsection does not exempt service departments of merchandising and other lines of business from the tax required by this section but does exempt gasoline service stations with not more than three (3) persons engaged in the performance of a service for consideration.

(c) In determining the number of persons employed, all principals are deemed employees and must be included in the calculation.

Section 40. Sec. 12.1-40, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-40. Retailing.
(a) Each person engaged in the business of retailing must pay ~~an occupational~~ business tax for each store based on the average number of employees working at each store during the tax year. The tax is in the following amounts:

1--5 employees . . . $30.00
6--10 employees . . . 60.00
11--15 employees . . . 90.00
16--20 employees . . . 120.00
21--25 employees . . . 150.00
26--50 employees . . . 250.00
51--100 employees . . . 350.00
101 or more employees . . . 500.00
(b) In determining the number of employees all principals are deemed employees and must be included in the calculation.

Section 41. Sec. 12.1-41, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-41. Schools, colleges, etc.
Every person engaged in the business of operating a school, college or other educational or training institution for profit must pay a~~n occupational~~ business tax of thirty dollars ($30.00) for each place of business, except that persons giving lessons or instructions in their homes without assistants or a staff are not required to pay the tax.

Section 42. Sec. 12.1-42, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-42. Telephone systems.
(a) Every person engaged in the business of owning or operating telephone systems in this county for profit must pay a~~n occupational~~ business tax according to the following schedule:
(1) On the first one thousand (1,000) phone or instruments, or fraction hereof, thirty cents ($0.30) for each phone or instrument operated or installed.
(2) On the second one thousand (1,000) phones or instruments, or fraction over one thousand (1,000) but not exceeding two thousand (2,000), twenty-four cents ($0.24) for each phone or instrument operated or installed.
(3) On all phones or instruments numbering over two thousand (2,000), eighteen cents for each phone or instrument operated or installed.
(b) Owners or managers of telephone systems operated or having installed less than one thousand (1,000) phones or instruments are not required to pay a tax.

Section 43. Sec. 12.1-43, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-43. Trading, etc., in intangible personal property.
(a) Every person engaged in the business of trading, bartering, buying, lending or selling intangible personal property whether as owner, agent or broker, including banks and insurance companies, must pay a~~n~~ ~~occupational~~ business tax of seventy-five dollars ($75.00) for each place of business.
(b) No tax is required under this section where the trading, bartering, buying, lending or selling is incidental to and a part of some other business classification where a~~n~~ ~~occupational~~ business tax is imposed by this chapter or by law.

Section 44. Sec. 12.1-44, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-44. Trading, etc., in tangible personal property.
(a) Every person engaged in the business of trading, bartering, serving or selling tangible personal property, as owner, agent, broker or otherwise, must pay a~~n~~ ~~occupational~~ business tax of thirty dollars ($30.00) for each place of business. The tax for each bulk plant or depot of wholesale dealers in petroleum products is seventy-five dollars ($75.00).
(b) No tax is 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 where an occupational tax is required by this chapter or another ordinance and it is carried on at the place of business taxed under the other classification. This section also does not apply to any person engaged in either the sale of motor vehicles or principally engaged in the retail sale of gasoline and other petroleum products.

Section 45. Sec. 12.1-45, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-45. Vending machines.
(a) 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 of the following vending machines must pay a~~n~~ ~~occupational~~ business tax according to this schedule, unless exempted by subsection (b).
(1) *Merchandising vending machines.* Fifteen dollars for each machine. However, when any merchandise vending machine is located in and operated only in a place of business for which tax has been paid for trading, buying, bartering, serving or selling tangible personal property under this chapter or other ordinance of this County, the tax is six dollars ($6.00) for each machine.
(2) *Merchandising vending machine operators.* One hundred fifty dollars ($150.00) for the privilege of engaging in such business, and must further pay an annual tax of one dollar and fifty cents ($1.50) for each machine.
(3) *Service vending machines.* Fifteen dollars ($15.00) for each machine.
(4) *Service vending machine operators.* Two hundred eighty-one dollars and twenty-five cents ($281.25) for the privilege of engaging in such business, and must further pay an annual tax of three dollars and sixty cents ($3.60) for each machine.
(5) *Laundry equipment.* One dollar and fifty cents ($1.50) for each piece of equipment.

(6) *Coin operated radio, television and similar devices* installed in businesses providing housing accommodations for the traveling public, twenty-one dollars ($21.00) and must further pay an annual tax of sixty cents ($0.60) for each coin-operated radio, television set, vibrating mattress or similar device installed in guest rooms in hotels, tourist homes tourist courts, rooming houses and other businesses providing housing accommodations for the traveling public.

(7) *All other types of coin vending machines.* One dollar and fifty cents ($1.50) for each machine.

(b) The following vending machines and lockers are exempt from the tax provided by this section:

(1) All vending machines which dispense only United States postage stamps, unadulterated Florida-produced citrus juices or newspapers.

(2) Coin-operated vending machines located in licensed places of business and dispensing only nuts, citrus juices and other food products.

(3) Coin-operated parcel-checking lockers and toilet locks used in bus stations, airports, or depots and in hotels, boarding houses, restaurants and restrooms for the convenience of the public.

(4) All coin-operated telephones which are otherwise subject to the tax under section 12.1-42.

(c) All machines taxed under paragraphs (1), (2), (3), and (4) of subsection (a) must display in a prominent place on each machine a proper sticker or decal showing that the tax has been paid.

(d) Whenever the tax collector finds any vending machine required to be taxed under this section operating without the current tax paid, he must attach a notice of delinquent taxes to the machine. Any person who removes a notice of delinquent taxes, or who removes any money from the machine before the taxes are paid, is subject to prosecution and punishment as described in section 12.1-7 of this chapter.

Section 46. Sec. 12.1-46, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-46. Water companies and sewage disposal companies.

(a) Every person engaged in the business of operating water companies or sewage disposal companies must pay the following ~~occupational~~ business taxes. The tax is determined by the population of the company's service area as calculated by the latest official decennial census. The tax rate is as follows:

TABLE INSET:

Persons	Tax Amount
40,000 or more.....	$562.50
30,000--39,000.....	450.00
20,000--29,000.....	225.00
10,000--19,999.....	168.00

5,000--9,999.....	150.00
3,000--4,999.....	75.00
1,000--2,999.....	45.00
999 or less.....	30.00

Section 47. Sec. 12.1-47, Monroe County Code, shall be amended to read as follows:

Sec. 12.1-47. Flea markets.

(a) Any person engaged in operating a flea market or temporary exhibition where tangible personal property is sold, and which is not otherwise considered a permanent exhibit under this chapter, must pay an occupational tax of two hundred twenty-five dollars ($225.00).

(b) Each individual lessee or stall occupant of the flea market or exhibition engaged in the selling of tangible personal property must also pay a tax of thirty dollars ($30.00).

(c) In lieu of subsection (b), any flea market operator or exhibitor that paid the tax of subsection (a) may pay an annual class tax rate on behalf of the individuals otherwise taxed under subsection (b). The class rate tax is based on the average number of anticipated lessees or occupants of the flea market or exhibition during the tax year according to the following schedule:

TABLE INSET:

Anticipated Lessee/Exhibitions	Tax Amount
Class A 1-- 25.....	$100.00
Class B 26-- 50.....	225.00
Class C 51-- 75.....	375.00
Class D 76--100.....	437.50
Class F 101--250.....	562.50
Class F 251--500.....	687.50
Class G 501 and above.....	812.50

Individuals leasing or occupying premises, stalls, tables or any other areas from the exhibition or flea market operator who paid the applicable class rate tax are not required to pay an individual tax for the sale of tangible personal property.

Section 48. Sec. 12.1-48, Monroe County Code, shall be amended to read as follows:

> **Sec. 12.1-48. Mobile repair or service.**
> Every person engaged in the operation of a mobile repair or mobile service business, no matter what type of conveyance is utilized for that purpose, whether or not operated in conjunction with some other line of business, must pay a~~n~~ ~~occupational~~ business tax of twenty-five dollars ($25.00).

Section 49. SEVERABILITY. If any portion of this ordinance is for any reason held invalid or declared to be unconstitutional, inoperative or void, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property or circumstances, such holding shall not affect its applicability to any other person, property or circumstances.

Section 50. CONFLICT WITH OTHER ORDINANCES. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed to the extent of said conflict.

Section 51. INCLUSION IN CODE OF ORDINANCES. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of the County of Monroe, Florida, as an addition or amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 52. EFFECTIVE DATE. This ordinance shall take effect when a copy has been accepted by the postal authorities of the Government of the United States for special delivery by certified mail to the Department of State.

PASSED AND ADOPTED by the Board of County Commissioners of Monroe County, Florida, at a regular meeting of said Board held on the 21st day of June, 2006.

Mayor Charles "Sonny" McCoy ____
Mayor Pro Tem Dixie Spehar ____
Commissioner George Neugent ____
Commissioner Glenn Patton ____
Commissioner David P. Rice ____

(Seal)

Attest: DANNY L. KOLHAGE, Clerk

By:_____
Deputy Clerk

BOARD OF COUNTY COMMISSIONERS
OF MONROE COUNTY, FLORIDA

By:_____
Mayor Charles "Sonny" McCoy

MONROE COUNTY ATTORNEY
APPROVED AS TO FORM:
SUZANNE A. HUTTON
COUNTY ATTORNEY
Date 6/13/06