

Chapter 62 – Taxation

ARTICLE III. LOCAL BUSINESS TAX RECEIPT

Sec. 62-46. Definitions

For the purposes of this article the following terms and phrases shall have a meaning ascribed as follows:

- (1) Business, profession, and occupation do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in this State, which institutions are more particularly defined and limited as follows:
 - (a) Religious institutions shall mean churches and ecclesiastical or denominational organizations or established physical places for worship in this State at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.
 - (b) 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, Department of Education or the Florida Council of Independent Schools. Nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and eligible for exemption.
 - (c) Charitable institutions shall mean only nonprofit corporations operating physical facilities in Florida at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.
- (2) Employee - means a person who is compensated for performing a service for a business which has the right to control and direct the person who performs the services as to the details and means by which the services are performed. A person may be considered an employee of a business for local business taxation purposes regardless of whether that business directly pays wages to such person or pays Social Security tax or federal unemployment tax or withholds income tax for such person; or whether such business designates such person as an independent contractor or subcontractor. For purposes of determining the number of employees of a business, profession, or occupation subject to the local business tax requirements of this article, principals shall be deemed employees, as shall persons employed on a seasonal, temporary or part-time basis. Volunteers shall not be considered employees.
- (3) Home/business occupation - shall mean any business use conducted entirely within a dwelling and carried on by only persons residing in the dwelling unit, which is clearly incidental and secondary to the use of the dwelling for residential purposes, does not change the character thereof, does not use more than 25 percent of the home's residential space, and in connection with which there is no display or stock in trade. The home/business occupation shall involve computer, phone and mail use only and shall not involve the use of any food preparation facilities, accessory building or yard space or activity outside of the main building not normally associated with residential use.
- (4) Independent contractor - has the same meaning as provided in Section 440.02(15)(d)(1)(a) and (b), Florida Statutes.
- (5) Investments - for the purpose of this chapter, investments refers to the committing of other persons; money or capital in order to gain profit.
- (6) Licensing Department - shall mean the department within the City of Sweetwater authorized to issue the Local Business Tax Receipt.

- (7) Local business tax - shall mean the fees charges 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. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Unless otherwise provided by law, these are deemed regulatory and in addition to, but not in lieu of, any local business tax imposed under the provisions of this article.
- (8) Person - shall mean any individual, firm, partnership, joint adventure, syndicate or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary and shall include the plural as well as the singular.
- (9) Professional - means any 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, whether practicing by himself, or in partnership, or employed by another. Said local business tax receipt is personal and is not transferable to another professional.
- (10) Receipt- shall mean the document that is issued by the local governing authority, which bears the words "Local Business Tax Receipt"; and evidence that the person in whose name the document is issued has complied with the provisions of this article relating to the business tax.

Sec. 62-47. Levy.

The local business tax for the privilege of engaging in or managing any business, profession, or occupation within the city is levied on:

- (1) 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 its jurisdiction.
- (2) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Any person who does not qualify under subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if the license tax is not prohibited.

Sec. 62-48. License required.

No person shall engage in or manage the businesses, occupations or professions enumerated in this article and required to be licensed by the city, without first having paid the amount of license tax required for each separate location in the city and having obtained a city license. For the purpose of this article, any person holding himself out to the public by sign, printed matter, telephone directory classified section, city directory, post office box or otherwise, regardless of whether such person actually transacts any business or practices a profession or engages in an occupation, shall be considered as engaging in business and shall be liable for an occupational license therefor, according to the classification of the business so held out or advertised, as set forth in this article.

Sec. 62-49. Terms and duration; penalty for operation after due date.

- (1) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.
- (2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.
- (3) 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 receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

Sec. 62-50. Applications; date; necessary information.

Every person engaged in or managing any business, profession or occupation referred to in this article in the city is required to procure a city license as provided in this article and shall, on or before September 30 of each year, and always before engaging in any business, profession, or occupation, file an application on the prescribed form with the licensing department, signed by an officer, partner or owner of the business. All licenses shall be applied for and issued in the real name of the applicant; in case where the applicant has qualified under the laws of Florida for the use of a fictitious name, the license, if issued, shall show the real name as well as the fictitious name of the applicant. In such application, the applicant shall set forth the name of the owner (if a firm, the names of all officers of the corporation); the location of the business; the full nature of the business; where the license tax is based thereon; the value of stock carried or the number of seats, machines, employees, gasoline pumps, rooms, or vehicles, etc., used, as the case may be; and such other pertinent information as may be prescribed by the licensing department.

Sec. 62- 51. Misrepresentation of material fact.

Any license obtained under the provisions of this article upon a misrepresentation of a material fact shall be deemed null and void, and the licensee who has thereafter engaged in any business under such license shall be subject to prosecution for doing business without license, to the same effect and degree as though no such license had ever been issued.

Sec. 62-52. Value of stock carried.

- (1) Whenever in this article a license tax is based upon or determinable by the value of stock carried, the value of stock carried shall be the cost value of all stock in trade and merchandise on hand as of the close of the fiscal year of the licensee next preceding the start of the license period in question. Where the license is not a renewal license or the licensee has not completed one fiscal year, the value of stock carried shall be the cost value of all stock in trade and merchandise on hand as of the date of commencement of business. The true value of stock carried, as above defined, shall be stated by the applicant in his application for a license or for a renewal of license.
- (2) If an applicant for a license fails or refuses to state or set forth the value of stock carried, as above defined, or sets forth such value inaccurately, the licensing department licensing department of the city shall fix and determine such value from any information in his possession and the value so fixed shall be used to determine the amount of license tax due the city.

Sec. 62-53. Determination of classification.

In the event of disagreement between applicant and the city on the question of proper classification of any business, occupation or profession for license purpose, the licensing department licensing department shall decide the proper classification, with the right in the applicant to appeal from such decision to the city commission whose decision upon the point shall be final.

Sec. 62-54. License to apply to one place of business only.

All licenses provided for in this article shall be issued for and apply to only one place of business within the city. However, more than one business may be in one location within the city if allowed under zoning regulations and other city and state regulations. Each such business shall obtain an occupational license in accordance with the business classification established in this article.

Sec. 62-55. Bills or notices for license tax.

It is hereby declared to be unnecessary for the city to send out bills or notices to persons engaged in business in the city with respect to the payment or nonpayment of license taxes.

Sec. 62-56. Exemptions.

Exemption from the payment of the license tax set forth in this article shall be allowed in such cases as are provided for by the laws of the state.

Sec. 62-57. Posting of license.

Every license shall be posted in a conspicuous place in the place of business for which it is issued, and the holder of such license shall exhibit same to the city license inspector, his deputy or any police officer upon being requested so to do by any of them.

Sec. 62-58. Transfer of license; change in location; fees.

- (1) Licenses may be transferred from one location to another, provided, that the licenses are presented to the city clerk licensing department for approval of such transfer, and provided further that no such license shall be transferred without the approval of the city commission where any question of zoning arises.
- (2) Upon written request and presentation of the original license, any license 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 license tax, but not less than \$3.00 nor more than \$25.00.

Sec. 62-59. Change of ownership, requirements, fees.

Licenses issued by the city may be transferred with the approval of the city clerk licensing department (except in the case of those businesses requiring alcoholic beverage licenses, which shall require approval of the city commission) with the business for which they were taken out, except as otherwise provided by law, when there is a bona fide sale and transfer of the property used and employed in the business as stock trade and not otherwise subject, however, to the following conditions:

- (1) The seller of the business shall present the license to the city clerk licensing department with an endorsement on the reverse side thereof, assigning all right, title and interest to the purchaser.
- (2) The purchaser shall produce a properly executed instrument showing the transfer of stock of goods and of the lease or deed to the property.
- (3) The purchaser shall file an application for license and shall qualify in all respects as provided by law and by the ordinance of the city as an applicant for a license, as if he had applied for the license in the first instance.
- (4) Any business license transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to ten percent of the annual license tax, but not less than \$3.00 nor more than \$25.00, and presentation of the original license and evidence of the sale.

Sec. 62- 60. Penalty.

Any person who violates any section of this article shall be subject to the issuance of a civil penalty in the amount of \$500.00 to be issued in accordance with article IX Chapter 2, of the Code of the City of Sweetwater.

Sec. 62-61. Suspension, Revocation or Denial for violation of Code or ordinance.

An occupational license issued under this article to any business may be suspended, revoked or denied for a violation of the city or county codes of ordinances or of state law or for other good and sufficient reason. To effect such suspension, revocation or denial, the licensing department may make a finding that the holder of the license guilty of violating one or any of the grounds listed under Section 62-64 of this article. The order shall be subject to an appeal by the license holder to the city commission, a request for which shall be filed with the city clerk and licensing department within ten days following its receipt of the order of suspension or revocation.

Sec. 62-62. Grounds for suspension, revocation, and denial.

- (1) The city mayor or his designee is authorized to revoke or temporarily suspend the local business tax of any person or entity where it is determined by the city manager or his designee that:
- (2)
 - (a) The business owner has misrepresented or failed to disclose material information required by this article to be included in the business tax application form.
 - (b) The business owner, as part of the owner's business activity within the city, is engaged in conduct that is contrary to the public health, welfare or safety of the city.
 - (c) The business owner is conducting business from premises that do not possess a valid and current certificate of occupancy and/or certificate of use as may be required by city, county and state laws.
 - (d) Habitual conduct has occurred at the business owner's premises that violates city, county or state law.
 - (e) The tax receipt issued by the city dependent upon the business owner's compliance with specific provisions of federal, state, city or county law and the business owner has violated such specific provisions of law.
 - (f) The business owner has violated any provision of this article and has failed or refused to cease or correct the violation after notification thereof.
 - (g) The business owner, as part of the licensee's business activity within the city, knowingly lets, leases or gives space for unlawful gambling purposes at the business owner's premises.
 - (h) The business owner, within the preceding five years in this state or any other state or in the United States, has been adjudicated guilty of or forfeited a bond when charged with soliciting for prostitution, pandering, letting premises for prostitution, keeping a disorderly place, or illegally dealing in narcotics.
 - (i) The premises have been condemned by the local health authority for failure to meet sanitation standards or the premises have been condemned by the local authority because the premises are unsafe or unfit for human occupancy.
 - (j) The business owner has failed to satisfy any fines or administrative fees imposed by the special magistrate.
 - (k) The business owner has failed to pay for police off-duty work.
 - (l) The business owner has failed to pay outstanding alarm bills for which notices have been sent to the business owner by the city police department.
 - (m) The business owner has failed to pay for any outstanding city bill as evidenced by an invoice delivered from the finance department.
- (3) The suspension or revocation shall be of the business tax receipt in effect at the date of such suspension or revocation; even though it may have been issued to a business owner other than the person who held the tax receipt at the time the cause for such suspension or revocation arose.
- (4) No tax receipt shall be suspended under this section for a period of more than 12 months.
- (5) No new tax receipt shall be issued during the period of suspension/revocation to the business owner, or to any other firm in which the business owner or any of its general partners, limited partners, officers or stockholders owning 20 percent or more of its stock or agents, employees or other persons who were actively involved in the business under suspension/revocation. At the end of such period of suspension or revocation, the business owner and/or agents, general or limited partners, officers or stockholders may apply for a new business tax receipt.

Sec. 62-63. Reissuance of license; payment of debts

Any person being delinquent in the payment of any assessment, taxes, fees, or any moneys due unto the city shall be as a prerequisite to the reissuance of an occupational license required to pay any assessment, taxes, fees, or sums of money of any nature whatsoever due unto the city before the aforesaid occupational license will be reissued by the authorities of the city. This requirement shall pertain to any assessment, tax, fee or charge due for services rendered the premises occupied by such business or any fee, tax or assessment or charge of whatever nature required for services rendered the aforesaid business location, but shall not impair any obligation on the part of the property owner to pay any sums due unto the city by virtue of fees, assessments, taxes or charges and this section shall be deemed to require the good standing of any business within the city limits prior to its being qualified to conducting business therein.

Sec. 62-64. Regulatory provisions remain in effect.

Unless otherwise specifically excepted, changed or differentiated, all qualifying or regulatory provisions of the city applicable to or affecting any of the businesses, operations, occupations or classifications covered by this article shall be and remain in full force and effect.

Sec. 62-65. Licenses to conform to zoning and building regulations.

Where any question of zoning arises, no license shall be issued under this article for any business, occupation or profession until the location thereof has first been approved by the planning and zoning board.

Sec. 62-66. Authority of licensing department to promulgate rules.

The licensing department may make such rules and regulations, not inconsistent with this article, as may be necessary or proper for the enforcement of the provisions of this article.

Sec. 62-67. License fee debt.

The amount of any license tax and penalty imposed by the provisions of this article is hereby declared to be a debt due to the city and any person carrying on any business, without first having procured a license from the city so to do, shall be liable to the city for the amount of the license tax recoverable in any court of competent

Sec. 62-68. Replacing lost or destroyed licenses, fee.

For the purpose of replacing any mutilated, destroyed or lost license certificate receipt relating to any occupational license granted by the city, the licensing department is hereby authorized and empowered to cause to be executed and delivered an appropriate duplicate license certificate or receipt, upon the submission of evidence satisfactory to the licensing department that the original certificate or receipt was mutilated, destroyed or lost and upon the holder of such original furnishing the city with indemnity satisfactory to said licensing department, and upon payment to the city by the holder of the sum of \$5.00 for each such duplicate license certificate or receipt executed and delivered under this section.

Sec. 62-69. Schedule of license taxes.

- (1) The various businesses, occupations and professions within the city are hereby classified for the purpose of this article and assessments of license taxes thereof are hereby fixed per annum, unless otherwise provided as set forth in the schedule.
- (2) The licensing department shall determine the classification and fees for any business, occupations or professions not listed in the fee schedule
- (3) The following schedule of fees, and the classifications of the various occupations, businesses or professions as contained in such fee schedule, are hereby adopted as the amounts required to procure occupational licenses in the city in accordance with the classification set out in the schedule of fees below:

SCHEDULE OF FEES

<u>AMUSEMENT</u>			
			Fee
1		Billiard and pool tables	
	a	One table	\$ 63.00
	b	Each additional table	\$ 31.50
2		Bowling alleys, golf range, other similar uses	
	a	Up to 15 lane, golf tee	\$ 52.50
	b	16 to 30, each additional	\$ 10.00
	c	30 and above, each additional	\$ 7.50
3		General amusement	\$ 63.00
4		Motion picture theater (refreshment stand)	\$ 63.00
5		Unclassified amusements not listed above	\$ 63.00
COIN-OPERATED MACHINES			
		Coin-operated, vending or other machines. Person selling, leasing, renting, distributing, servicing, operating, or placing for operation any machine as described under below.	
6		Vending machines	
	a	Up to 10 machines	\$ 10.50
	b	Over 10 machines	\$ 6.50
7		Laundry equipment (apartment bldgs.)	\$ 10.50
8		Other machines music, kiddy rides	\$ 63.00
9		Amusement machines	
	a	Operator	\$1,312.50
	b	Each machine	\$ 32.25
LIVING ACCOMMODATIONS			
10		Apartments, Multi-family residential, hotels/motel	
	a	Four to 15 units	\$ 21.00
	b	Each additional unit	\$ 2.10
11		Manufacturing (wholesale only)	
	a	One to 5 employees	\$ 63.00
	b	Each employee over 5	\$ 31.50
MERCHANT AND DEALERS			
12		Bakery (retail take-out)	\$ 63.00
13		Delicatessen	\$ 63.00
14		Eating establishments	
	a	Up to 15 seats	\$ 35.70
	b	From 16 to 74 seats	\$ 63.00
	c	From 75 to 150 seats	\$ 90.00
	d	From 151 and above	\$ 120.00
15		Explosives	\$ 63.00
16		Filling stations	
	a	2 or less nozzels or hoses	\$ 52.50
	b	Each nozzle or hose over 2	\$ 21.00
17		Florist	\$ 63.00
		Fuel and petroleum products	\$ 63.00
18		Merchant - Food	
	a	Up to \$1,000.00 of inventory	\$ 52.50
	b	\$1,000.00 to \$5,000.00 of inventory	\$ 63.00
	c	Each additional \$1,000.00 of inventory	\$ 6.30

19		Merchant - retail		
	a	Flat rate		\$ 52.50
	b	Each \$1,000.00 of inventory		\$ 6.30
20		Night club		\$ 1,640.62
21		Peddler		\$ 42.00
22		Printing, publishing, multigraphene		\$ 52.50
23		Secondhand dealer and pawnbroker		\$ 126.00
24		Sale of used and new vehicles and motorcycles		\$ 63.00
25		Wholesale and general merchants and dealers		
	a	Up to \$1,000.00 in inventory		\$ 63.00
	b	Each additional \$1,000.00 in inventory		\$ 31.50
26		Unclassified merchant dealers not listed above		\$ 63.00
PROFESSIONAL				
27		Accountants, architects, attorneys, dentist, surveyor, stock broker and any other similar profession as determined by the licensing department		\$ 63.00
28		Persons licensed under the State of Florida for practice of healing, optician, optometrist, physician and other similar professionals as determined by the licensing department		\$ 63.00
SERVICE				
29		Abstract and/or title company		\$ 63.00
30		Administrative office only no inventory or manufacturing		\$ 63.00
31		Alarm system installation and service		\$ 63.00
32		Alcoholic beverages - Distribution		
	a	Beverage distributor / vendor at wholesale only, 14% alcohol content		\$ 210.00
	b	Liquor distributor / vendor at wholesale only		\$ 1,312.50
		Alcoholic beverages - Manufacturer		
	a	Manufacturer of wine only		\$ 52.50
	b	Manufacturer of wine and cordials		\$ 105.00
	c	Brewer of malt liquors only		\$ 787.50
	d	Distiller of spirituous liquors		\$ 1,312.50
		Alcoholic beverages – Retail vendor		
	a	Beverage store vendor of beverages less than 14% alcohol content		\$ 557.50
	b	Liquor store vendor of alcoholic beverages		\$ 787.50
	c	Package beverage store vendor not less than 14% alcohol content		\$ 105.00
	d	Package beverage store regardless of alcohol content		\$ 590.62
		Club vendor (charter or incorporated clubs and lounges)		\$ 131.25
33		Ambulance		\$ 63.00
	a	Each ambulance		\$ 31.50
34		Antiques, merchandise of intrinsic value, not secondhand merchandise		\$ 63.00
35		Arms dealer, all types of firearms		\$ 63.00
36		Automobile washing and polishing		\$ 63.00
37		Auto painting		\$ 63.00
38		Auto tag agency		\$ 63.00
39		Banks		\$ 63.00
40		Barbershop and beauty shop- three chairs minimum		\$ 52.50
	a	Over 3 chairs		\$ 31.50
41		Bicycle store		\$ 63.00
42		Broker or agent		
	a	Vehicles, boats does not carry any stock		\$ 105.00
	b	Business opportunities		\$ 78.75
	c	Mercantile		\$ 63.00
	d	Mortgage		\$ 63.00
43		Cabinet maker and carpentry shop		
	a	1-5 employees		\$ 63.00
	b	6-25 employees		\$ 78.75
	c	over 25 employees		\$ 99.75
44		Contractors – general, building, mechanical etc		\$ 63.00

45		Convalescent home	\$ 63.00
46		Dance hall, ballroom	\$ 63.00
47		Day nursery (child or adult)	\$ 63.00
48		Dog grooming (max stock \$500)	\$ 63.00
49		Dry cleaner	
	a	Plant - cleaning, pressing and dyeing is done	
	b	Agency – no cleaning, pressing or dyeing done on premises	\$ 42.00
50		Entertainment in restaurants, dining rooms, not more than 3 persons	\$ 157.50
51		Fender, body work and painting (no garage)	\$ 63.00
52		Funeral Home	
	a	Embalming	\$ 78.75
	b	No embalming	\$ 63.00
53		Garbage, waste and trash collector, each vehicle	\$ 105.00
54		Gas company	\$ 212.62
55		Gymnasium, athletic exercise	\$ 157.50
56		Hall for hire (not dance hall)	\$ 63.00
57		Insurance agency	
	a	One agent	\$ 25.20
	b	Each additional agent	\$ 48.30
58		Laboratory, dental, chemical, x-ray	\$ 63.00
59		Landscaping installation, maintenance	\$ 63.00
60		Laundry, self service	
	a	Up to 10 machines	\$ 165.90
	b	Each additional machine	\$ 12.60
61		Locksmith	\$ 63.00
62		Motion picture studio	
	a	Up to 5,000 square feet	\$ 157.50
	b	Over 5,000 square feet	\$ 315.00
63		Parcel delivery and/or messenger service	\$ 63.00
64		Parking lots -commercial	
	a	Up to 10,000 square feet	\$ 63.00
	b	Each additional 5,000 square feet or fraction thereof	\$ 21.00
65		Pawnbroker and secondhand dealer	\$ 126.00
66		Private school	\$ 63.00
67		Television broadcasting	\$ 210.00
68		Towing services	\$ 105.00
69		Trailer park	\$ 105.00
	a	Additional fee for each space or trailer	\$ 4.20
70		Upholsterers	\$ 63.00
71		Warehouse	
		Up to 5,000 square feet	\$ 63.00
		Each 5,000 square feet thereafter	\$ 31.50
72		All other occupation, business or professions not specifically mentioned in the foregoing fee schedule will be charged as follows	
	a	Unclassified	\$ 63.00
	b	Each additional employee	\$ 31.50
	c	Inventory per \$1,000.00	\$ 31.50
	d	Each vehicle	\$ 31.50

Sec. 62-70. Amnesty relief.

- (a) Purpose: to allow businesses, occupations and professions impacted by the fines specified under Section 62-49(3) relief from fines and penalties flowing therefrom. This amnesty shall not apply to other sections in this ordinance.
- (b) Time frame: Beginning the effective date of this ordinance through September 30, 2023.
- (c) Requirements: In order to avail themselves of this ordinance, businesses must be in full compliance and have fully paid all past-due business tax receipts prior to September 30, 2023. Failure of a given business to meet this requirement shall void the amnesty period for said business retroactive to the business's earliest date of violation.
- (d) Exceptions: No amnesty shall be available to any violation for which the city commission has authorized the filing of a civil action to collect on the civil penalties or to foreclose a lien.