

2016-19 An Ordinance repealing Ordinance 2008-22 regarding Local Business Tax.

Adopted October 25, 2016

DESOTO COUNTY

ORDINANCE NO. 2016 – 19

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, REPEALING ORDINANCE 2008-22 WHICH CHANGED THE TITLE OF CODE OF ORDINANCES CHAPTER 5, LICENSING AND BUSINESS REGULATIONS, ARTICLE V FROM “OCCUPATIONAL LICENSE” TO “LOCAL BUSINESS TAX”, WHICH PROVIDED FOR AMENDED BUSINESS TAX RATES, AND WHICH PROVIDED FOR CONSISTENCY WITH CHAPTER 205, FLORIDA STATUTES; PROVIDING FOR REMOVAL IN ITS ENTIRETY OF CODE OF ORDINANCES CHAPTER 5, LICENSING AND BUSINESS REGULATION, ARTICLE V., LOCAL BUSINESS TAX; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Chapter 205, Florida Statutes, authorizes municipalities and counties to establish and collect a local business tax from identified businesses; and

WHEREAS, consistent with Chapter 205, Florida Statutes, on July 28th, 1987, the Board of County Commissioners adopted Ordinance No. 1987-12, which amended the Code of Ordinances by adding an Article pertaining to Occupational Licensing; and

WHEREAS, in 2006 the Florida Legislature adopted House Bill 1269 which among other things changed the name of the Chapter from “Occupational License” to “Local Business Tax”; and

WHEREAS, on November 25th, 2008, the Board of County Commissioners adopted Ordinance No 2008-22, which amended the Code of Ordinances by changing in Chapter 5, Licensing and Business Regulations, the title of Article V from Occupational License to Local Business Tax and which amended the business tax rates; and

WHEREAS, at the August 9th, 2016 Board of County Commissioners public meeting, County Administration was directed to investigate the feasibility of repealing the Local Business Tax; and

WHEREAS, at the September 13th, 2016 Board of County Commissioners meeting, the Board directed that the Ordinance be brought back at their October 25th, 2016 public hearing; and

WHEREAS, Code of Ordinances Chapter 5, Article V, Section 5.68 authorizes the Planning and Zoning Department to issue a Local Business Tax Receipt; and

WHEREAS, the Planning and Zoning Division has conducted a fiscal assessment of the costs of administering the local business tax receipt program from Fiscal Year 2011/12 through 2015/2016 and discovered the taxes collected were insufficient to cover program costs for three of the preceding five (5) fiscal years; and

WHEREAS, the Planning and Zoning finds the local business tax receipt rate schedule is inequitable because it charges a small retail business, such as DeSoto Shirt and Hat, the same rate as a large retail establishment, such as Walmart; and

WHEREAS, Section 205.0535(5), Florida Statutes, allows the governing body of a county by majority vote to adopt an ordinance repealing a local business tax; and

WHEREAS, the Planning and Zoning Division recommends the Board of County Commissioners repeal the local business tax receipt program; and

WHEREAS, on October 25th, 2016 the DeSoto Board of County Commissioners (Board) held duly noticed public hearings on the Ordinance, and determined that the Ordinance complies with all applicable regulations; and

WHEREAS, the Board finds adoption of this Ordinance is in the best interest of the residents of DeSoto County, Florida.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. ARTICLE V REPEALED. Code of Ordinances Chapter 5, Licensing and Business Regulations, Article V., Local Business Tax, Sections 5.66 through 5.92 inclusive, are repealed.

SECTION 2. CONFLICTS. All ordinances or parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed to the extent of such conflict.

SECTION 3. SEVERABILITY. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

SECTION 4. EFFECTIVE DATE. This Ordinance shall take effect on September 30th, 2017.

PASSED AND DULY ADOPTED this 25th day of October, 2016.

ATTEST:

**DESOTO COUNTY BOARD OF
COUNTY COMMISSIONERS**




Mandy Hines
County Administrator



Juril O. Mansfield
Chairman

Approved as to form and legal sufficiency:



Donald D. Conn, County Attorney
County Attorney

Filed with the Florida Secretary of State on November 8, 2016