

Agenda Item #: **5E-1**

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: December 5, 2006

Consent
 Workshop

Regular
 Public Hearing

Department: Office of Financial Management and Budget

Submitted By: Office of Financial Management and Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve on preliminary reading and advertise for a Public Hearing on December 19, 2006 at 9:30 a.m. : An Ordinance of the Board of County Commissioners of Palm Beach County, Florida, amending Palm Beach County Code, Chapter 17, Article II, Occupational License Taxes; changing the term "occupational license tax " to "business tax"; defining the term "receipt" as it relates to business taxes; amending provisions to conform; providing for repeal of laws in conflict ; providing for savings clause; providing for severability; providing for inclusion in the code of laws and ordinances; providing for captions; and providing for an effective date.

Summary: The Laws of Florida have renamed the "Local Ordinance License Tax Act" to "Local Business Tax Act" effective January 1, 2007. Local governments will now levy a "local business tax" and will issue business tax receipts, as opposed to issuing an occupational license. As a result of this change, it is necessary to amend the terminology in the County Occupational Licensing Ordinance, which shall be known as the Palm Beach County Business Tax Ordinance. **(Countywide) (RB)**

Background and Policy Issues: Chapter 205, Florida Statutes, authorizes local governments to collect occupational license taxes from any individual who engages in or manages any business, profession or occupation within their jurisdiction. Palm Beach County collects occupational license taxes pursuant to Ordinance 2005-010 and 2006-042. Chapter 206-152, Laws of Florida renamed Chapter 205, Florida Statutes from the "Local Ordinance License Tax Act" to the "Local Business Tax Act" effective January 1, 2007. It is now necessary to amend the County Occupational Licensing Ordinance to be consistent with the revised state law.

Attachment:
Ordinance

Recommended by: *Elizabeth A. Blaise*
for Department Director

11/22/06
Date

Approved by: *[Signature]*
County Administrator

11/26/06
Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2007	2008	2009	2010	2011
Capital Expenditures	\$ -0-	-0-	-0-	-0-	-0-
Operating Costs	-0-	-0-	-0-	-0-	-0-
External Revenues	-0-	-0-	-0-	-0-	-0-
Program Income (County)	-0-	-0-	-0-	-0-	-0-
In-Kind Match (County)	-0-	-0-	-0-	-0-	-0-
NET FISCAL IMPACT	\$ -0-	-0-	-0-	-0-	-0-
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget? Yes _____ No _____
 Budget Account No.: Fund _____ Depart _____ Unit _____ Object _____ Program _____

B. Recommended Sources of Funds/Summary of Fiscal Impact:

There is no fiscal impact.

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS:

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

Elizabeth Chase
 OFMB 11/22/06
11/21/06

N/A
 Contract Dev. and Control

B. Legal Sufficiency:

[Signature]
 Assistant County Attorney

C. Other Department Review:

Department Director

ORDINANCE NO. 2006-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING PALM BEACH COUNTY CODE, CHAPTER 17, ARTICLE II, OCCUPATIONAL LICENSE TAXES; CHANGING THE TERM "OCCUPATIONAL LICENSE TAX" TO "BUSINESS TAX"; DEFINING THE TERM "RECEIPT" AS IT RELATES TO BUSINESS TAXES; AMENDING PROVISIONS TO CONFORM; PROVIDING FOR REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE OF LAWS AND ORDINANCES; PROVIDING FOR CAPTIONS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 2006-152, Laws of Florida renamed Chapter 205, Florida Statutes from the "Local Occupational License Tax Act" the "Local Business Tax Act."

WHEREAS, pursuant to the revised Chapter 205, local governments will levy a "local business tax" and will "issue business tax receipts."

WHEREAS, it is necessary to update the County Occupational Licensing Ordinance to reflect changes in state law.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that: Chapter 17 of the Palm Beach County Code of Law and Ordinances, Article II, Occupational License Taxes is hereby amended as follows:

Section 1. TITLE:

This Ordinance shall be known as the "Palm Beach County Business Tax Ordinance."

Section 2. AMENDMENT TO CHAPTER 17, ARTICLE II OF THE PALM BEACH COUNTY CODE OF LAWS AND ORDINANCES:

Chapter 17, Article II of the Palm Beach County Code of Law and Ordinances, is hereby amended as follows:

Sec. 17-16. Definitions.

The following terms and phrases when used in this chapter shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business profession and occupation does 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:

(1) Religious institutions means 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 also means church cemeteries.

(2) Educational institutions means 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.

(3) Charitable institutions means only nonprofit corporations operating physical facilities in the state at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

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

Collector means the tax collector for the county.

Local governing authority means the governing body of the county or any incorporated municipality in the county.

Local occupational license business tax means the method by which the local governing authority grants the privilege of engaging in or managing any business, profession or occupation within its jurisdiction. It shall not mean any fees or licenses paid to any board, commission or officer for permits, registration, examination or inspection which are hereby deemed to be regulatory and in addition to and not in lieu of any local occupational license business tax imposed under the provisions of this chapter unless otherwise provided by law.

Person means 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.

Receipt means the document that is issued by the local governing authority which bears the words "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.

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

Sec. 17-17. ~~Occupational License~~ Business tax receipt required.

No person shall engage in or manage any business, profession or occupation in the county without obtaining ~~an occupational license~~ a receipt from the tax collector. Such ~~license~~ receipt shall be issued to each person upon receipt of the amount provided in this article. Fees or licenses paid to any board, commission or office for permits, registration, examination, inspection or other purposes shall be deemed to be regulatory and in addition to and not in lieu of any ~~occupational license~~ receipt required by this article unless otherwise expressly provided by law.

Sec. 17-18. Disposition of taxes collected.

(a) Upon adoption of this ordinance [Ord. No. 94-15, § 4, July 19, 1994] and as provided in section 205.0536, Fla. Stat. (~~1993~~2006), Palm Beach County shall retain all ~~occupational license~~ business tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. ~~Occupational license~~ Business taxes collected by the county from businesses, professions, or occupations whose places of business are located within a municipality shall be apportioned between the unincorporated area of the county and the incorporated municipalities located in the county as provided by section 205.0536, Fla. Stat. (~~1993~~) as may be amended or recodified from time to time.

(b) The revenues so apportioned shall be sent to the governing authority of each municipality according to its ratio and to the governing authority of the county according to the ratio of the unincorporated area within fifteen (15) days following the month of receipt.

Sec. 17-19. ~~License~~ Business Tax application and issuance of receipt.

(a) No ~~occupational license~~ receipt shall be issued until all applicable county and state laws are complied with, including, but not limited to, building, zoning, construction industry licensing, fire control, and health. Compliance with the applicable laws shall be evidenced by the verification of the respective county and/or state official on a form prescribed by the collector.

(b) The application forms required in this section shall be furnished or approved by the collector.

(c) The collector shall make a duplicate of each ~~license~~ receipt issued.

~~(d) If the payment of a license is made to the department of banking and finance, department of insurance or department of revenue, the license shall be issued by the office to whom the payment must be made.~~

(ed) No license receipt shall be issued except upon written application of the person applying for the same. The person applying for the license receipt shall certify to the type and nature of all businesses being conducted by the business at the location for which the license receipt is being requested. The tax collector, before issuing a license receipt based in whole or in part upon capacity, number of persons employed, or any other contingency, shall require the person applying for such license receipt to certify that full and complete information has been furnished relative to the capacity, number of persons employed or other contingency, as the case may be. The tax collector may also require the applicant to disclose such other relevant information as the applicant's full name, address, and the applicant's relationship to the business for which the license receipt is sought. In licensing taxing persons or businesses based upon the number of persons to be employed the tax collector may require the applicant to produce relevant records establishing the number of employees.

Any person who knowingly makes a false statement in connection with any application for an occupational license a receipt required by this article shall be subject to penalties as provided by law.

Sec. 17-20. Prohibition of issuance without exhibition of state license or registration.

(a) Any person applying for or renewing ~~an occupational license~~ a receipt to practice any profession regulated by the department of professional regulation, or any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same upon applying for the first time for a local ~~occupational license~~ receipt, before the local occupational license receipt may be issued.

(b) The state department of professional regulation shall, by August 1 of each year, supply to the local official who issues local ~~occupational licenses~~ receipts a current list of professions it regulates and information regarding those persons for whom ~~local occupational licenses~~ receipts should not be renewed due to the suspension, revocation, or inactivation of such person's state license, certificate, or registration. The official who issues local ~~occupational licenses~~ receipts shall not renew such license receipt unless such person can exhibit an active state certificate, registration, or license.

(c) This section shall not apply to Florida Statutes sections 489.113, 489.117, 489.119, 489.131, 489.511, 489.513, 489.521, or 489.537.

Sec. 17-21. Delinquent personal property tax.

The tax collector may refuse to issue ~~an occupational license~~ a receipt to an applicant or renew same when the tangible personal property tax has become delinquent or remains unpaid.

Sec. 17-22. Term of ~~license~~ receipt; transfer.

- (a) No ~~occupational license~~ receipt shall be issued for more than one (1) year and all ~~licenses~~ receipts shall expire on October 1 of each year, except as otherwise provided by law.
- (b) All business ~~licenses~~ receipts may be 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 (10) percent of the annual ~~license~~ business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00), and presentation of evidence of the sale and the original ~~license~~ receipt.
- (c) Upon written request and presentation of the original ~~license~~ receipt, any ~~license~~ receipt may be transferred from one (1) location to another location in the county upon payment of a transfer fee of up to ten (10) percent of the annual ~~license~~ business tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).
- (d) Every person taking over or purchasing an existing business which is required to ~~be licensed~~ pay the business tax under this article shall notify the tax collector of the county within thirty (30) days.
- (e) ~~Occupational licenses~~ Receipts issued after April 1 shall pay a prorated ~~license fee~~ tax of one-half (1/2) the yearly fee.

Sec. 17-23. Display of ~~license~~ business tax receipt.

The person obtaining ~~an occupational license~~ a receipt shall keep the same displayed conspicuously at the place of business and in such a manner as to be open to the view of the public and subject to the inspection of all duly authorized officers of the county. Upon failure to do so he shall be subject to the payment of another ~~license~~ business tax for engaging in or managing the business or occupation for which the ~~license~~ receipt was obtained.

Sec. 17-24. Tax payable; delinquent ~~license~~ business tax; penalty; collection cost.

- (a) All ~~licenses~~ receipts shall be sold by the tax collector beginning August 1 of each year and shall be due and payable on or before September 30 of each year and shall expire on September 30

of the succeeding year. 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. Those ~~licenses~~ receipts not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional five (5) percent penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed twenty-five (25) percent of the ~~occupational license~~ business tax fee for the delinquent establishment.

(b) Any person engaging in or managing any business, occupation or profession without first obtaining a county ~~occupational license~~ receipt shall be subject to a penalty of twenty-five (25) percent of the ~~license~~ business 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 article, who does not pay the required ~~occupational license~~ business tax within one hundred fifty (150) days after the initial notice of tax due, and who does not obtain the required ~~occupational license~~ 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 and fifty dollars (\$250.00).

(d) Any person who engages in any business, occupation, or profession covered by this article, who does not obtain the required ~~occupational license~~ business tax is subject to prosecution and punishment as provided in section 125.69, Florida Statutes (1993), as may be amended or recodified from time to time.

(e) Any person who engages in any business, occupation, or profession covered by this article, who does not obtain the required ~~occupational license~~ receipt is subject to enforcement proceedings by the Palm Beach County Code Enforcement ~~Board~~ Special Masters as provided in ~~section 14.2~~ Article 10 of the Palm Beach County Unified Land Development Code, as modified or recodified from time to time.

(f) Any person who engages in any business, occupation, or profession covered by this article, who does not obtain the required ~~occupational license~~ receipt is subject to civil citation and penalties pursuant to the Code Enforcement Citation Ordinance of Palm Beach County, Ordinance No. 90-45, as amended.

Sec. 17-25. Penalty for late payment.

Whenever any ~~license~~ business tax provided by this article to be paid to the tax collector shall remain unpaid after its due date for a period of sixty (60) days, in addition to the penalties provided by Chapter 205, Florida Statutes, the tax collector shall be entitled to a ten-dollar collection fee cost, which shall be collected from delinquent taxpayers at the same time of payment of ~~license~~ the business tax and penalty.

Sec. 17-26. Method of collection of delinquent ~~license~~ business taxes, generally; liens.

(a) Whenever any person who is subject to the payment of a ~~license or privilege~~ business tax provided by this article or any other law of the state shall fail to pay the same when due, the tax collector or other official to whom the tax is payable may issue a warrant directed to the sheriff commanding him and each of them to levy upon and sell any real or personal property of the person liable for said tax within his respective jurisdiction for the amount thereof and the cost of executing the warrant and return such warrant to the officer issuing same and to pay to him the money collected by virtue thereof within sixty (60) days from the date of the warrant. The sheriff to whom the warrant may be delivered shall proceed in all respects and in the same manner prescribed by law in regard to executions issued against property upon judgment of a circuit court, and shall be entitled to the same fee for his services in executing the warrant, to be collected in the same manner.

(b) The officer issuing the warrant may file a copy of the warrant with the clerk of the circuit court of the county to the sheriff of which the original is delivered, and the clerk shall record the same, whereupon the amount of the warrant and recording fee shall become a lien upon the title to and interest, whether legal or equitable, in any property, whether real, personal, or mixed, of the person against whom the warrant is issued, in the same manner and to the same extent as a judgment duly docketed in the office of the clerk of the circuit court with execution duly issued and in the hands of the sheriff. Any person subject to, and who fails to pay, a ~~license or privilege~~ business tax required by this article or any other law of the state, shall, on petition of the officer to whom the said tax is payable, be enjoined by the circuit court from engaging in the business for which he has failed to pay said ~~license~~ business tax, until such time as he shall pay the same with costs of such action.

Sec. 17-27. Lottery and gambling not authorized.

No provision of this article shall be construed to authorize gambling or the operation of a lottery.

Sec. 17-28. Reserved.

Sec. 17-29. Tax collector reports to board of county commissioners.

The tax collector shall transmit to the board of county commissioners a monthly statement of receipt of deposit for county funds and payment of all funds due, retaining a copy of the statement, and a copy of each ~~license~~ receipt issued by him for his office records.

Sec. 17-30. Collection of ~~license~~ business taxes for prior years.

The tax collector is authorized to collect or commence an action to enforce payment of any unpaid ~~occupational license~~ business taxes from prior years for a period of five (5) years as provided in Section 95.091(2) Fla. Stat. (~~1993~~2006), as may be amended or recodified from time to time, from the date the ~~occupational license~~ business tax becomes delinquent.

Secs. 17-31--17-40. Reserved.

Sec. 17-41. Charitable, etc., organizations; occasional sales, fund-raising.

No ~~occupational license~~ receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fund-raising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

Sec. 17-42. Exemption allowed certain disabled persons, the aged, and widows with minor dependents.

(a) All ~~confirmed handicapped~~ disabled persons or invalids physically incapable of manual labor, widows with minor dependents, and 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) and who are residents of the county, shall be allowed to engage in any lawful business or occupation without being required to pay for a ~~license~~ business tax. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other physician licensed in the state, that the applicant claiming the exemption is disabled, the nature and

extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over sixty-five (65) years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a license receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(b) In no event shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license receipt to sell intoxicating liquors or malt and vinous beverages.

~~(c) This section does not apply to sections 17-69 or 17-72 or 17-73.~~

Sec. 17-43. Exemptions allowed disabled veterans of any war or their unremarried spouses.

(a) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in Florida Statutes section 1.01(4514) 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 application for a license receipt as hereinafter mentioned shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States:

(1) Be granted a license receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the licensee person as a means of livelihood and for which the state, county, or municipal license receipt does not exceed the sum of fifty dollars (\$50.00) for each without payment of any license business tax otherwise provided for by law; or

(2) Be entitled to an exemption to the extent of fifty dollars (\$50.00) on any license receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the licensee person as a means of livelihood when the state, county, or municipal license receipt for such business or occupation shall be more than fifty dollars (\$50.00).

The exemption heretofore referred to shall extend to and include the right of licensee person to operate an automobile-for-hire of not exceeding five-passenger capacity, including the driver,

when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the licensee and is being operated by him or her as a means of livelihood and that the proper license business tax for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefore paid by the licensee person.

(b) When any such person shall apply for a license to conduct any business or occupation for which either the county or municipal license business tax shall exceed the sum of fifty dollars (\$50.00), the remainder of such license business tax in excess of fifty dollars (\$50.00) shall be paid by him in cash.

(c) The tax collector shall issue to such persons as may be entitled hereunder a license receipt pursuant to the foregoing provision and subject to the conditions thereof. Such license receipt when issued shall be marked across the face thereof "Veterans Exempt License Receipt"--"Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this law to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of the tax collector by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:

- (1) A certificate of government-rated disability to an extent of ten (10) percent 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 receipt 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 proofs as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.

All licenses receipts issued under this section shall be in the same general form as other state, county, and municipal licenses receipts and shall expire at the same time as such other licenses receipts are fixed by law to expire.

(d) All licenses receipts obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently

obtained any such license receipt, or who has fraudulently received any transfer of a license receipt issued to another, and has thereafter engaged in any business or occupation requiring a license receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required license receipt. Such license receipt shall not be issued in any county other than the county wherein said veteran is a bona fide resident citizen elector, unless such veteran applying therefore shall produce to the tax collecting authority in such county a certificate of the tax collector of his home county to the effect that no exemption from license has been granted to such veteran in his home county under the authority of this section.

(e) In no event shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license receipt to sell intoxicating liquors or malt and vinous beverages.

(f) The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

Sec. 17-44. Farm, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.

(a) No ~~occupational~~ license receipt shall be required of any natural person for the privilege of engaging in the selling of farm, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such natural person in the state.

(b) The management of wholesale farmers produce markets shall have the right to pay a license business tax of two hundred dollars (\$200.00) that will entitle its stall tenants to deal in agricultural or horticultural products without obtaining individual licenses receipts, but individual licenses receipts shall be required of such tenants unless such license receipt is obtained for the market.

(c) Every person, other than nonprofit cooperative associations, engaged in the business of packing, processing, or canning agricultural products not grown by him, shall pay a license business tax of fifteen dollars and seventy-five cents (\$15.75) plus three dollars and fifteen cents (\$3.15) for each five (5) employees employed thereat; provided the licenses receipts shall not exceed one hundred fifty-five dollars (\$155.00).

Sec. 17-45. Religious tenets.

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

Sec. 17-46. Mobile home setup operations; exemption.

No ~~occupational license~~ receipt is required of a duly licensed mobile home dealer or a duly licensed mobile home manufacturer, or an employee of such dealer or manufacturer, who performs setup operations as defined in Florida Statutes section 320.822 to engage in such operations. However, such dealer or manufacturer shall be required to obtain a local ~~occupational license~~ receipt for his permanent business location or branch office, which license receipt shall not require for its issuance any conditions other than those required by Florida Statutes Chapter 320.

Sec. 17-47. Pharmacies and pharmacists.

No ~~occupational license~~ receipt shall be issued to operate a pharmacy unless the applicant shall first exhibit a current permit issued by the state board of pharmacy; however, no such ~~occupational license~~ receipt shall be required in order to practice the profession of pharmacy.

Secs. 17-48--17-60. Reserved.

Sec. 17-61. Advertising space renters.

Every person renting for profit advertising space in or on any boat, car, bus, truck or other vehicle shall pay a license business tax of three dollars and thirty cents (\$3.30) for each such boat, car, bus, truck or other vehicle operated by him. However, no such person shall pay less than twenty-seven dollars and fifty cents (\$27.50) for said license receipt.

Sec. 17-62. Amusement devices.

(a) Every person who operates for a profit any game, amusement or recreational device, contrivance, or facility not otherwise licensed by some other law of the county shall pay a license business tax of sixteen dollars and fifty-three cents (\$16.53) on each such game, amusement or recreational device, contrivance or facility. However, no such person shall pay less than twenty-seven dollars and fifty cents (\$27.50) for said license receipt.

(b) Any person who operates any of the above devices for profit under the sponsorship of a merchant, shopping center or merchant's association shall be licensed taxed under this section. This

license receipt shall be good for one (1) location only; however, the licensee taxpayer may return to the same location during the same license tax year without obtaining an additional license receipt other than for any additional devices.

Sec. 17-63. Hotels, apartment houses, motels, etc.

(a) Every person engaged in the business of renting accommodations, as defined in F.S. ch. 509, including nontransiently rented apartment houses, shall pay for each place of business an amount of one dollar and sixty-four cents (\$1.64) for each unit. However, no establishment shall pay less than twenty-seven dollars and fifty cents (\$27.50) for said license receipt. The unit count to be used in this section shall be the same as used by the division of hotels and restaurants of the department of business regulations under F.S. § 509.251. The division of hotels and restaurants shall furnish to the appropriate tax collector no later than August 31 of each year the unit count to be used by the tax collector when issuing ~~occupational licenses~~ receipts under this subsection.

(b) No municipality or county shall originally issue ~~an occupational license~~ a receipt to any business coming under the provisions of this section until a license has been procured for such business from the division of hotels and restaurants of the department of business regulation.

Sec. 17-64. Cemeteries, mausoleums, etc.

Every person engaged in the business of operating for a profit a cemetery, mausoleum or similar place or institution, shall for each place of business, pay a license business tax of one hundred sixty-five dollars and thirty-five cents (\$165.35).

Sec. 17-65. Circuses, traveling shows, tent shows, etc.; sideshows.

(a) Shows of all kinds, including circuses, vaudeville, minstrels, theatricals, traveling shows, exhibitions or amusement enterprises, including carnivals, vaudeville, minstrels, rodeos, theatrical, games or tests of skill, riding devices, dramatic repertoire and all other shows or amusements, or any exhibitions giving performances under tents or temporary structures of any kind, whether such tents or temporary structures are covered or uncovered, shall pay a license business tax for each day of fifty-five dollars (\$55.00) with a maximum license business tax of three hundred thirty dollars and seventy-five cents (\$330.75) per event.

(b) Annual licenses receipts may be issued to any of the shows or exhibitions mentioned in this section when such show or exhibition is permanently located in one (1) place, upon the payment of

six (6) times the full amount of the daily ~~license~~ business tax, but a ~~license~~ receipt so issued shall be good only for the place for which it was originally taken out, and the collector shall so state in writing on the face of each.

(c) Exempt from the provisions of this section are public fairs, expositions as defined in Chapter 616, Florida Statutes, and exhibits held by bona fide nonprofit organizations on the premises of a licensed public lodging establishment in connection with a convention.

Sec. 17-66. Reserved.

Sec. 17-67. Cafes, restaurants and other eating establishments.

(a) Every person engaged in the business of operating a restaurant, cafe, snack bar, dining room, drive-in eating establishment, or other public eating place, whether operated in conjunction with some other line of business or not, except dining rooms in licensed public lodging establishments, shall pay a ~~license~~ business tax based on the number of people for whom he has seats or accommodations for the service of food at any one (1) time, in accordance with the following schedule:

- (1) 0-- 30 seats \$ 33.00
- (2) 31-- 74 seats 66.00
- (3) 75--149 seats 99.00
- (4) 150 or more seats . . . 132.00

(5) Snack counters which maintain no seats and/or take-out service shall pay an ~~occupational~~ business tax determined by the maximum number of persons actually employed, or to be employed during the ~~license~~ tax year in the county and shall be at the following rate:

Employees

- 1--10 \$ 33.00
- 11 or more . . . 66.00

(b) The seating capacity and classifications used by the division of hotels and restaurants of the department of business regulation under section 509.251, Florida Statutes, shall be used in this section.

Sec. 17-68. Contracting.

(a) Each person who contracts or subcontracts to construct, alter, repair, dismantle, or demolish buildings, roads, bridges, viaducts, sewers, 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 obtain a license as a contractor. The license business tax shall be determined by the maximum number of persons actually employed, or to be employed during the license tax year, in the county in which the work is performed and shall be at the following rates:

Employees

1--20 \$ 27.50

21--30 59.50

31--40 79.30

41 or more . . . 99.00

(b) In determining the number of persons employed all principals shall be deemed employees and be included in the calculation.

Sec. 17-69. Dance halls, variety exhibitions, etc.

(a) Every person who operates any place for profit where dancing is permitted and/or where entertainment is provided for a charge, such as variety programs or exhibitions, shall pay a license business tax of three hundred fifty dollars (\$350.00). The license tax required by this section shall be in addition to any ~~other~~ license required by law, and the operation of such a place as herein described shall not be construed to be incidental to some other business; provided, that a license receipt may be issued for one (1) night only, upon the payment of one hundred fifty dollars (\$150.00), but in such cases the tax collector must write across the license the words, "Good for one night only;" provided further, that this section shall not apply to hotels or motels of fifty (50) licensed units or more paying an ~~occupational license~~ business tax as provided for in section 17-63; provided further, that no such limitation of licensed units as heretofore provided shall affect the license receipt of hotels previously issued.

(b) Exempted from the provisions of this section are:

(1) Variety exhibitions conducted or exhibited in a motion picture theater which pays the annual ~~occupational license~~ business tax as provided by law.

(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 and paying the show a fixed compensation (not on a percentage basis).

- (3) Local cultural or concert music organizations or professionals' or artists' organizations which appear under the auspices of such local cultural or concert music organizations.
- (4) Educational institutions and off-campus professional talent, when employed by such 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 such 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 entertainments 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 square dances and square dance competitions for recreation rather than profit, and where the only charge is made to cover actual expenses incurred by the individuals in sponsoring the square dances or square dance competitions.
- (8) Live entertainment at establishments that do not sell, serve or allow the consumption of alcoholic beverages, have an occupancy limit or capacity of one hundred (100) persons or less and have a county ~~occupational license~~ receipt in another category.

Sec. 17-70. Electric power plants, gas plants and community television antenna companies.

(a) Every person engaged in the business of furnishing electric power or gas for a profit shall pay a license business tax of:

Population

40,000 or more . . .	\$1,033.20
30,000--39,999	472.50
20,000--29,999	236.25
10,000--19,999	177.18
5,000--9,999	157.50
3,000--4,999	82.68
1,000--2,999	49.61
999 or less	33.00

- (b) Any person serving less than twenty-five (25) customers shall be exempt from paying this tax.
- (c) Municipal corporations which own and operate their own electric power plant or gas plant shall not be subject to the above taxes.

Sec. 17-71. Reserved.

Sec. 17-72. Fortunetellers, clairvoyants, etc.; license.

Every fortuneteller, clairvoyant, palmist, astrologer, phrenologist, character reader, spirit medium, absent treatment health, or mental healer and every person engaged in any occupation of a similar nature shall pay a license business tax of two hundred thirty-six dollars and twenty-five cents (\$236.25).

Sec. 17-73. Reserved.

Sec. 17-74. Insurance adjusters.

All persons acting as insurance adjusters shall pay in each county in which they operate a license business tax of twenty-seven dollars and fifty cents (\$27.50). The provisions of this section do not apply to insurance agents.

Sec. 17-75. Junk dealers.

(a) In constructing this section, unless the context otherwise requires, the following words or phrases shall mean:

(1) *Junk* means old or scrap copper, brass, rope, rags, batteries, paper, trash, rubber, debris, waste, junked, dismantled, or wrecked automobiles or parts thereof, iron, steel, and other old scrap ferrous or nonferrous material.

(2) *Junk dealer* means any person who is not a traveling junk dealer within the purview of section 17-76 and is engaged in the business of maintaining and operating a junkyard.

(3) *Junkyard* means an establishment or place of business which is maintained, operated, or used for storing, keeping, buying or selling junk, or for the maintenance or operation of an automobile graveyard, and the term shall include garbage dumps and sanitary fills.

(4) *Metals* means copper, brass, and bronze pipe, piping and tubing and wire which is or can be used for transmission or distribution in a utility or communicating system.

(5) *Scrap metal processing plant* means an establishment or place of business maintaining and operating machinery and equipment used to process scrap iron, steel and other metals to specifications prescribed by, and for sale to, mills and foundries.

(6) *Scrap metal processor* means a person maintaining and operating a scrap metal processing plant.

(7) *Transmission or distribution* means that part of a utility or communications system which extends from the point of origin of such utility or communications system to the service entrance of the consumer or user.

(b) Every person engaged in business as a scrap metal processor shall pay a license business tax of one hundred fifty-seven dollars and fifty cents (\$157.50).

(c) Every person engaged in business as a junk dealer shall pay a license business tax of one hundred ten dollars and twenty-five cents (\$110.25).

(d) Every person licensed as a junk dealer or scrap metal processor when purchasing any article shall keep a full and complete record of each transaction showing from whom and when each article was purchased or acquired and to whom sold and the date of such sale. Every person ~~licensed~~ who pays the business tax as a junk dealer or scrap metal processor when purchasing metals shall keep the following additional information: The record shall include a sales receipt signed by the seller; and a copy of such receipt shall be given to the seller. This sales receipt shall reflect the quality and quantity of metals purchased, the seller's name and address, the license number of the seller's motor vehicle conveying the metals, and the number of the seller's drivers license. The records required to be kept by this section shall be maintained by the purchaser for a period of not less than one (1) year and shall at all times be subject to inspection by any law enforcement officer commissioned in the state.

(e) Purchase of metals from minors in excess of ten dollars (\$10.00) is prohibited.

Sec. 17-76. Reserved.

Sec. 17-77. Liquefied petroleum gas; distributors, installers, and manufacturers.

All persons who deal in liquefied petroleum gas, either as distributors, installers or manufacturers, shall pay the following license business taxes to the counties in which they operate; however, such persons shall be exempt from the provisions of sections 17-68 and 17-70:

(1) Manufacture of appliances and equipment for use of liquefied petroleum gas, one hundred thirty-seven dollars and eighty-one cents (\$137.81).

(2) Installation of equipment to be used with liquefied petroleum gas, fifty-five dollars (\$55.00).

(3) Dealer in liquefied petroleum gas, in appliances and equipment for use of such gas and in the installation of appliances and equipment, one hundred thirty-seven dollars and eighty-one cents (\$137.81).

Sec. 17-78. Manufacturing, processing, quarrying and mining.

(a) Every person engaged in the business of manufacturing, processing, quarrying, or mining must obtain a license under this section. The amount of the license business tax shall be determined by the maximum number of persons actually employed, or to be employed, during the license year in the county in which the work is performed and shall be at the following rates:

Employees

1-- 10	\$ 33.00
11-- 20	66.00
21-- 30	99.00
31-- 40	132.00
41-- 50	189.00
51 or more . . .	236.25

In determining the number of persons employed all principals shall be deemed employees and shall be included in the calculation.

(b) No license receipt shall be required under this section where the manufacturing, processing, quarrying, or mining is incidental to and a part of some other business classification for which a license tax is required by this article and is carried on at the place of business located under such classification.

Sec. 17-79. Miscellaneous businesses not otherwise provided.

Every person engaged in the operation of any business of such nature that no license receipt can be properly required for it under any other provision of this article or other law of the state, shall pay a license tax of two hundred thirty-six dollars and twenty-five cents (\$236.25); provided, that no license receipt shall be required for the growing or producing of agricultural and horticultural products.

Sec. 17-80. Moving picture shows, theaters and drive-in theaters.

(a) Owners, managers or lessors of theaters or halls employing traveling troupes, theatrical, operatic or minstrel, giving performances in buildings fitted up for such purposes, or moving picture shows giving exhibitions in buildings permanently used for such purposes, or drive-in theaters, shall be allowed to give as many performances or exhibitions in such buildings, theaters or areas as they wish on payment of the following license business tax:

(1) In cities or towns of twenty thousand (20,000) inhabitants or more, shall pay a license business tax of four hundred seventy-two dollars and fifty cents (\$472.50) per annum.

(2) In cities and towns of less than twenty thousand (20,000) and more than fifteen thousand (15,000) inhabitants, shall pay a license business tax of three hundred fifty-four dollars and thirty-seven cents (\$354.37) per annum.

(3) In cities or towns of less than fifteen thousand (15,000) and more than ten thousand (10,000) inhabitants, shall pay a license business tax of two hundred thirty-six dollars and twenty-five cents (\$236.25) per annum.

(4) In cities or towns of less than ten thousand (10,000) and more than five thousand (5,000) inhabitants, shall pay a license business tax of one hundred fifty-seven dollars and fifty cents (\$157.50) per annum.

(5) In cities or towns of less than five thousand (5,000) inhabitants, shall pay a license business tax of thirty-three dollars (\$33.00) per annum.

(b) Whenever any moving picture show, theater or drive-in theater is located outside the limits of any municipality, the license business tax shall be based on the population of the nearest municipality.

Sec. 17-81. Pawnbrokers.

Every person engaged in the business of pawnbroker shall pay a license business tax of three hundred seventy-two dollars and eight cents (\$372.08) for each place of business.

Sec. 17-82. Reserved.

Sec. 17-83. 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 a consideration, whether or not such endeavor be regulated by law, shall pay a license business tax of thirty-three dollars (\$33.00) for the privilege of practicing, which

license receipt shall not relieve the person paying same from the payment of any license business tax imposed on any business operated by him.

(b) Every person engaged in a profession, business or occupation regulated by law where licensing and qualification standards are required shall display and exhibit to the tax collector the license receipt for the current year prior to the collector issuing ~~an occupational license~~ a receipt pursuant to this section.

(c) Every individual or group of individuals who operates an office, or any professional corporation which operates an office in which a profession is practiced, shall license obtain a receipt for each office in which the profession is practiced.

(d) A ~~occupational license~~ receipt shall not be 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.

Sec. 17-84. Public service.

(a) Every person engaged in any business in the county as owner, agent, or otherwise that performs some service for the public in return for a consideration shall pay a license business tax in the county based on the maximum number of persons actually employed, or to be employed, during the license tax year, in the following amounts:

Employees

1--10 \$ 33.00

11--20 66.00

21--30 99.00

31--40 132.00

41--50 189.00

51 or more . . 236.25

(b) No license receipt shall be required under this section for any business the principal function of which is the performance of some service for the public in return for a consideration when the nature of the service is such that ~~an occupational license~~ a receipt is required of the business by some other law of this state; but this provision shall not be construed to exempt service departments of merchandising and other lines of business from the license receipt required by this section, with the exception of gasoline service stations with not more than three (3) persons engaged in the performance of a service for a consideration.

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

Sec. 17-85. Retail store license.

(a) For the privilege of conducting, engaging in and carrying on the business of a retailer as defined in this section, there is hereby levied and assessed upon every person, or association of persons as herein defined, for each store located and operated within this county by such person or association of persons, an annual ~~license~~ business tax based on the maximum number of persons actually employed or to be employed during the ~~license~~ tax year in the following amounts:

Employees

1--10 . . . \$ 33.00

11--20 . . . 66.00

21 or more . . 99.00

(b) The following words, terms and phrases when used in this section have the meanings ascribed to them, except where the context clearly indicates a different meaning:

(1) *Retail sale* or *sale at retail* means any sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property; provided, that no sale shall be constructed to be a "retail sale" where goods, wares and merchandise are sold in wholesale quantities at wholesale prices by licensed wholesale dealers understanding orders or through outside salesmen as distinguished from sales of small packages at retail prices, or to a sale in wholesale quantities and at wholesale prices to any governmental institution, subdivision or agency.

(2) *Retailer* includes every person engaged in the business of making sales at retail.

(c) The term "retailer" does not include bulk plants or filling stations engaging principally in the sale of gasoline and other petroleum products; ice plants or ice dealers engaging principally in the sale of ice; bakeries and other manufacturing or processing plants selling only the products manufactured or processed therein; or restaurants, cafes, cafeterias, hotels and liquor stores; provided, however, that where food or intoxicating liquors are sold in connection with a principal business, but only incidental thereto, said principal business shall not be exempt from the license tax imposed herein. Incidental sales not otherwise excepted in this subsection made by a licensed wholesaler to consumers at wholesale prices, shall not be constructed to be retail sales unless such sales exceed five (5) percent of such wholesaler's total sale.

Sec. 17-86. Schools, colleges, etc.

Every person engaged in the business of operating a school, college, or other educational or training institution for profit shall pay a ~~license~~ business tax based on the maximum number of persons actually employed, or to be employed in the county during the ~~license~~ tax year in the following amounts:

Employees

1--10 . . . \$ 33.00

11--20 . . . 66.00

21 or more . . .99.00

for each place of business, except that persons giving lessons or instruction in their homes without assistants or a staff shall not be required to pay a ~~license~~ business tax.

Sec. 17-87. Reserved.

Sec. 17-88. Telephone systems.

Every person engaged in the business of owning or operating telephone systems in the county for profit shall pay a ~~license~~ business tax of seven hundred thirty-nine dollars and twenty cents (\$739.20).

Sec. 17-89. 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, broker or otherwise, shall pay a ~~license~~ business tax of seventy-eight dollars and seventy-five cents (\$78.75) for each place of business.

(b) No ~~license~~ receipt shall be required under this section where the trading, bartering, buying, lending or selling is incidental to and a part of some other business classification on which an ~~occupational license~~ a business tax is imposed by this article, or other law of this state.

Sec. 17-90. Trading, etc., in tangible personal property.

(a) Every person engaged in the business of trading, bartering, serving, selling tangible personal property, as owner, agent, broker, or otherwise shall pay a ~~license~~ business tax of thirty-three dollars (\$33.00), which shall entitle him to maintain one (1) place of business, stationary or

movable, and shall pay thirty-three dollars (\$33.00) for each additional place of business; provided that the license tax for each bulk plant or depot of wholesale dealers in petroleum products shall be seventy-eight dollars and seventy-five cents (\$78.75). Vehicles used by any person licensed taxed under this article for the sale or delivery of tangible personal property at either wholesale or retail from his place of business on which a license tax is paid shall not be construed to be a separate place of business, and no license tax may be levied on such operators thereof as salesmen or otherwise.

(b) No license receipt shall be required under this section where the trading, buying, bartering, serving or selling of intangible personal property is a necessary incident of some other business classification for which an occupational license a receipt is required by this article or a law of this state and is carried on at the place of business licensed taxed under such other classification, nor shall this section apply to any person engaged in the sale of motor vehicles or principally in the sale at retail of gasoline and other petroleum products.

Sec. 17-91. Vending machines.

(a) As used in this section, the following words shall have the meanings set forth in this subsection:

(1) *Laundry equipment* means any equipment necessary for the operation of a coin-operated laundry, including washers, dryers, pressing or ironing machines and soap, bleach and laundry bag dispensing machines.

(2) *Merchandise vending machine* means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token or paper currency and dispenses merchandise without the necessity of replenishing the device between each operation.

(3) *Merchandise vending machine operator* means any person who operates for a profit thirty-five (35) or more merchandise vending machines.

(4) *Service vending machine* means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, or paper currency and which dispenses some service or amusement.

(5) *Service vending machine operator* means any person who operates for a profit thirty-five (35) or more service vending machines.

(b) 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 above vending machines shall pay a license business tax according to the following schedule:

(1) Merchandise vending machines, sixteen dollars and fifty-three cents (\$16.53) for each machine; provided that when any merchandise vending machine is located in and operated only in a place of business for which a license receipt has been duly issued for trading, buying, bartering, serving or selling tangible personal property under this or other laws of this state, the license business tax thereon shall be six dollars and sixty-one cents (\$6.61) for each machine.

(2) Merchandise vending machine operators, one hundred fifty-seven dollars and fifty cents (\$157.50) for the privilege of engaging in such business, and shall further pay an annual license business tax of one dollar and seventeen cents (\$1.17) for each machine.

(3) Service vending machines, sixteen dollars and fifty-three cents (\$16.53) for each machine.

(4) Service vending machine operators, two hundred ninety-five dollars and thirty-one cents (\$295.31) for the privilege of engaging in such business, and shall further pay an annual license business tax of three dollars and seventy-eight cents (\$3.78) for each machine.

(5) Laundry equipment, one dollar and sixty-four cents (\$1.64) for each piece of equipment.

(6) Coin-operated radio, television and similar devices installed in businesses providing housing accommodations for the traveling public, twenty-two dollars and five cents (\$22.05) for coin-operated radios, television sets, vibrating mattresses or similar devices installed in guestrooms in hotels, tourist homes, tourist courts, roominghouses and other businesses providing housing accommodations for the traveling public, and further pay an annual license business tax of sixty-three cents (\$0.63) for each device.

(7) Penny vending machines, one dollar and sixty-four cents (\$1.64) for each machine.

(8) However, no such person shall pay less than twenty-seven dollars and fifty cents (\$27.50) for said license receipt.

(c) 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 are hereby exempt from the payment of any excise or license business tax levied by the county.

(2) Penny-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 railroad, bus, airport stations, or depots, and in hotels, boardinghouses, restaurants and rest rooms for the convenience of the public.

(4) All coin-operated telephones which are otherwise subject to tax under section 17-88 or are operated by a pay telephone service provider certified pursuant to Florida Statutes, § 364.3375.

(d) Whenever any tax collector shall find any vending machine required to be licensed under this section to be operated without a current valid license receipt, he shall attach to the machine a notice of delinquent taxes. Any person who removes notice of delinquent taxes or who removes any moneys from the machine before license business taxes are paid, shall be guilty of an offense. If at the end of ten (10) days the license business tax remains unpaid, the tax collector shall deliver to the sheriff a warrant as prescribed by section 17-26.

Sec. 17-92. Water companies and sewage disposal companies.

(a) Every person engaged in the business of operating water companies or sewage disposal companies shall pay the following license business taxes in cities and towns having the following populations according to the latest official decennial census:

40,000 or more . . .	\$590.62
30,000--39,999 . . .	472.50
20,000--29,999 . . .	236.25
10,000--19,999 . . .	177.18
5,000-- 9,999	157.50
3,000-- 4,999	82.68
1,000-- 2,999	49.61
999 or less	33.07

(b) For the purpose of this section, any person furnishing water or sewage disposal service for profit shall be construed to be a water company or sewage disposal service for profit; provided, that persons having wells or sewage disposals for private use and who may furnish not more than twenty-five (25) neighbors with water or sewage disposal, shall be exempt from the provisions of this section.

(c) Municipal corporations which own and operate their own water plants and sewage disposal systems shall not be subject to the above license business tax.

Sec. 17-93. Artist.

Every person engaged in business as an artist shall pay a license business tax of thirty-three dollars (\$33.00).

Sec. 17-94. Auction house.

For the purpose of carrying on business as an auction house, there is hereby levied and assessed upon every person, or association of persons, for each auction house located or operated within this county by such person, or association of persons, an annual license business tax based on the maximum number of persons actually employed or to be employed in the county during the license tax year in the following amounts.

Employees

1--10 \$ 33.00
11--20 66.00
21 or more . . 99.00

Sec. 17-95. Reserved.

Sec. 17-96. Private investigator.

Any person who offers his service to the public either directly or indirectly as a private investigator for a consideration shall pay ~~an occupational~~ a business license in the amount of thirty-three dollars (\$33.00).

Sec. 17-97. Wholesale.

For the privilege of conducting, engaging in and carrying on the business of a wholesaler, there is hereby levied and assessed upon every person, or association of persons as herein defined, for each operation located and operated within this county by such person or association of persons, an annual license business tax based on the maximum number of persons actually employed or to be employed in the county during the license tax year in the following amounts:

Employees

1--10 \$ 33.00
11--20 66.00
21 or more . . 99.00

Sec. 17-98. Automatic teller machine, cash dispensers.

(a) Every person engaged in business as a bank, banker, trust company, savings company, building and loan association, or savings and loan associations, whether as owner, agent, broker or otherwise, shall pay an annual ~~license~~ business tax of thirty-one dollars and fifty cents (\$31.50) for each automatic teller machine or cash dispenser located off the site of the principal or branch business office.

(b) Any person or business not falling within the provisions of paragraph (a) of this section which owns, leases or franchises any automatic teller machine or cash dispenser shall pay an annual ~~license~~ tax of thirty-one dollars and fifty cents (\$31.50) for each such machine.

Secs. 17-99--17-110. Reserved.

Section 3. REPEAL OF LAWS IN CONFLICT:

All local laws and ordinances in conflict with any provisions of this Ordinance are hereby repealed to the extent of such conflict.

Section 4. SAVINGS CLAUSE:

All taxes owed pursuant to Chapter 17, Article II of the Palm Beach County Code before the effective date of this Ordinance remain due. The adoption of this Ordinance does not in any manner diminish the authority of the County to collect such taxes or seek other enforcement of Chapter 17, Article II of the Palm Beach County Code regarding such past due taxes.

Section 5. SEVERABILITY:

If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by a Court of competent jurisdiction to be unconstitutional, inoperative, or void, such holding shall not affect the remainder of this Ordinance.

Section 6. INCLUSION IN THE CODE OF LAWS AND ORDINANCES:

The provisions of this Ordinance shall become and be made a part of the Palm Beach County Code. The sections of this Ordinance may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section," "article," or other appropriate word.

Section 7. CAPTIONS:

The captions, section headings, and section designations used in this Ordinance are for convenience only and shall have no effect on the interpretation of the provisions of this Ordinance.

Section 8. EFFECTIVE DATE:

The provisions of this Ordinance shall become effective on January 1, 2007.

APPROVED and ADOPTED by the Board of County Commissioners of Palm Beach County, Florida, on this the ____ day of _____, 20__.

**SHARON R. BOCK, CLERK AND
COMPTROLLER**

**PALM BEACH COUNTY, FLORIDA, BY ITS
BOARD OF COUNTY COMMISSIONERS**

By: _____
Deputy Clerk

By: _____
Addie L. Green , Chairperson

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

By: _____
County Attorney

Filed with the Department of State on the ____ day of _____, 20__.