

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

Meeting Date: April 20, 2010

Consent Regular
 Public Hearing Workshop

Department

Submitted By: Office of Financial Management & Budget

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve on preliminary reading and advertise for public hearing on May 18, 2010 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, BUSINESS TAXES; AMENDING SECTION 17-69. DANCE HALLS, VARIETY EXHIBITIONS, ETC. 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 Business Tax Ordinance includes a tax on businesses that allow dancing or charge for entertainment. This ordinance expands an existing exemption in the ordinance by exempting from the tax live entertainment at establishments with an occupancy limit or capacity of one hundred (100) persons or less with a county receipt in another business tax category. The exemption in the current ordinance applies only if the establishment does not sell, serve or allow alcoholic beverages. This exemption will have a negligible impact on County revenues. Countywide (PK)

Background and Policy Issues: Concerns have been raised that the entertainment tax in the Business Tax Ordinance is burdensome on small establishments during the economic downturn. This ordinance provides an exemption to the entertainment tax for establishments allowing live entertainment that have a capacity of 100 persons or less.

Attachments:

- 1. Ordinance

Recommended by:	<u>Elizabeth Blaeser</u> Department Director	<u>3/31/2010</u> Date
Approved by:	<u>[Signature]</u> County Administrator	<u>4/6/10</u> Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2010	2011	2012	2013	2014
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
	* See Fiscal Impact comments below				
External Revenues	_____	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	_____	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget? N/A Yes ___ No ___

Budget Account No.: Fund ___ Department ___ Unit ___ Object ___

Reporting Category _____

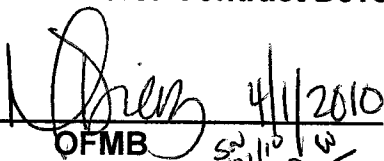
B. Recommended Sources of Funds/Summary of Fiscal Impact:

* The loss of revenue from adding this exemption is undeterminable at this time, but is anticipated to be minimal.

C. Departmental Fiscal Review: _____

III. REVIEW COMMENTS

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

<p align="center">  _____ OFMB </p>	<p>N/A</p> <p>_____</p> <p>Contract Development and Control</p>
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B. Legal Sufficiency:



 Assistant County Attorney

C. Other Department Review:

 Department Director

THIS SUMMARY IS NOT TO BE USED AS A BASIS FOR PAYMENT.

ORDINANCE NO. 2010-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, AMENDING PALM BEACH COUNTY CODE, CHAPTER 17, ARTICLE II, BUSINESS TAXES; AMENDING SECTION 17-69. DANCE HALLS, VARIETY EXHIBITIONS, ETC. 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, the Board of County Commissioners has determined that Chapter 17, Article II of the Palm Beach County Code, the Business Tax Ordinance needs to be updated to expand the exemption for live entertainment at small establishments from the dancing/entertainment tax contained in Section 17-69;

WHEREAS, it is the intent of the Board of County Commissioners to encourage small businesses to provide live entertainment by exempting live entertainment at all businesses with occupancy limits of 100 persons or less from the tax levied in Section 17-69 provided said business has a business tax receipt in another category.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA, that:

Section 1. AMENDMENT TO SECTION 17-69 OF THE PALM BEACH COUNTY CODE.

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

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 business tax of three hundred fifty dollars (\$350.00). The tax required by this section shall be in addition to any 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 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 business tax as provided for in section 17-63; provided further, that no such limitation of licensed units as heretofore provided shall affect the 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 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 receipt in another category.

Section 2. 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 3. 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 4. 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 5. 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 6. 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 7. EFFECTIVE DATE:

The provisions of this Ordinance shall become effective on filing with the Department of State.

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: _____
Burt Aaronson, Chair

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

By: _____
County Attorney

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

**FLORIDA COUNTY ORDINANCE DATA RETRIEVAL SYSTEM
(CODRS) CODING FORM**

Instructions: Florida's Department of State, Bureau of Administrative Code has developed the County Ordinance Data Retrieval System (CODRS) to facilitate the tracking of County ordinances in Florida's 67 Counties. CODRS' data base is composed of over 25,000 county ordinances enacted since 1974.

We request your cooperation in completing this coding form. It is to be completed whenever your county enacts a new ordinance. Simply complete this form and include it with other pertinent ordinance information that is submitted to the Bureau of Administrative Code.

To code this form properly, please refer to the "keyfields" description sheet that has been given to your County Attorney's Office. If you do not have this sheet please contact the Bureau. We will be happy to fax one to you for referencing purposes. Please fill out this form as completely as is possible.

Thank you for your assistance. Should you need further assistance please contact the Bureau of Administrative Code, Department of State at (850)245-6270 or Suncom 205-6270.

COUNTY: (PALM BEACH) COUNTY ORDINANCE # (_____)
(e.g., 00-001)

PRIMARY KEYFIELD

DESCRIPTOR: (Business Regulation)

SECONDARY KEYFIELD

DESCRIPTOR: (Special Events)

OTHER KEYFIELD

DESCRIPTOR: (FEES)

ORDINANCE DESCRIPTION: (Entertainment tax exemption)
(25 characters maximum including spaces)

ORDINANCES AMENDED: (List below the ordinances that are amended by this legislation. If more than two, list the most recent two.)

AMENDMENT # 1: (_____) AMENDMENT # 2: (_____)

ORDINANCES REPEALED: (List below the ordinances that are repealed by this legislation.)

REPEAL # 1: (_____) REPEAL # 3: (_____)

REPEAL # 2: (_____) REPEAL # 4: (_____)

(Others repealed: List all that apply): _____

(FOR OFFICE USE ONLY):

COUNTY CODE NUMBER: (_____)

KEYFIELD 1 CODE: (_____)

KEYFIELD 2 CODE: (_____)

KEYFIELD 3 CODE: (_____)

Rev. 4/10/04