

ORDINANCE NO. 2010-543

AN ORDINANCE OF BAL HARBOUR VILLAGE, FLORIDA AMENDING ARTICLE II “LOCAL BUSINESS TAX” OF CHAPTER 9 “BUSINESS REGULATIONS AND BUSINESS TAX” OF THE BAL HARBOUR VILLAGE CODE OF ORDINANCES; PROVIDING FOR THE ISSUANCE OF BUSINESS TAX RECEIPTS FOR PRORATED PORTION OF THE FISCAL YEAR; PROVIDING FOR AN INCREASE IN CERTAIN BUSINESS TAXES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Village Council desires to increase by 5% the annual rate charged by the Village for the issuance of certain business tax receipts as authorized by applicable law ; and

WHEREAS, the Village Council desires to permit those businesses and individuals applying for a business tax receipt to pay a prorated amount based upon the number of months remaining in the fiscal year at the time that the payment is made.

NOW THEREFORE, IT IS HEREBY ORDAINED BY THE VILLAGE COUNCIL OF BAL HARBOUR VILLAGE, FLORIDA, AS FOLLOWS:

Section 1. Recitals. That the above stated recitals are true and correct and are hereby adopted.

Section 2. Village Code Amended. That Article II “Local Business Tax” of Chapter 9 “Business regulations and business tax” of the Code of Bal Harbour Village is hereby amended to read as follows:¹

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Sec. 9-28. Payment of local business tax; delinquency.

All receipts shall be sold by the Village Clerk beginning July ~~September~~ 1 of each year, shall be due and payable on or before ~~October 4~~ September 30 of each year, and shall expire on September 30 of the succeeding year. If ~~October 4~~ September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following ~~October 4~~ September 30. All new receipts sold on or after ~~April~~ November 1 of each year will ~~be assessed for one half year at the rate of 50 percent of the annual tax.~~ be sold for a prorated amount based on the number of months remaining between the date of issuance and September 30 of that fiscal year. Those receipts not renewed when due and payable shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency

¹ Additions to existing text in the Village Code shall be indicated by underline, deletions from existing text in the

thereafter, until paid. However, the total delinquency penalty shall not exceed 25 percent of the local business tax for the delinquent establishment.

Sec. 9-29. Due date for payment of fees taxes; receipt for part of year.

All local business tax receipt amounts shall be payable on or before ~~October 4~~ September 30 of each year, unless ~~October 4~~ September 30 falls on a weekend or holiday, in which case tax shall be due on the first working day following ~~October 4~~ September 30. ~~No receipt shall be issued for any fractional portion of the year.~~ Persons in businesses or occupations covered by this article or who establish permanent places of business in the Village after ~~April~~ October 31 may obtain a receipt for the remaining portion of the fiscal year upon the payment of ~~one-half the~~ a prorated portion of the business tax amount, as provided for in this article.

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Sec. 9-34. Local business tax schedule.

Local business taxes ~~fees~~ for the following businesses, occupations, or professions are hereby levied and imposed as follows:

(a) *Retail sales and lease--Goods.*

(1) Businesses in this category shall include but not be limited to:

Florists

Flower stands, selling cut or potted flowers or plants

Food sales, where not in connection with regularly licensed grocery store

Grocery stores, which, within the meaning of this chapter, shall be construed as any place of business where groceries are sold at retail

Merchants, including any person engaged in the business of selling merchandise of any kind

(2) Fees Taxes:

a. Where goods carried do not exceed one thousand dollars (\$1,000.00) of stock in value . . . ~~\$55.00~~ \$57.75

b. For each additional one thousand dollars (\$1,000.00) or fractional part thereof . . . ~~3.25~~ \$3.41.

(3) No additional receipt required for storage accessory to selling of merchandise. Merchants possessing a local business tax receipt from the Village under the "Merchants" category for a business premises located within a building (the "Primary Business Premises") may occupy a second location within the same building or shopping mall development, solely for the purpose of providing accessory storage space for the Primary Business Premises, without being required to obtain a second local business tax receipt, so long as the value of any goods maintained in such accessory storage area have been included in calculating the local business tax applicable for the Primary Business Premises. This accessory storage space shall only be used for the storage of merchandise and shall not be used to conduct business. The use by a merchant of a desk, chair, copier, telephone, fax, modem, computer or like furnishings within said accessory storage space shall constitute conducting a business.

(b) *Same--Services.*

(1) Businesses in this category shall include but not be limited to:

Automobile renting business; per auto

Barbershop

Beauty parlor

Boat livery, including rental, leasing; per boat

Carwash facility

Caterer

Dry cleaning agency and/or valet shop

Fruit shipping

Golf, practice driving nets

Parking cars, meaning the business of parking motor vehicles for guests of hotels, apartment houses, clubs and similar places

Parking lot

Photographer

Service station

Solarium

(2) ~~Fees Taxes:~~

a. [Generally] . . . ~~\$55.00~~ \$57.75

b. For barber shops or beauty parlors with chairs in excess of four, per chair . . . ~~11.50~~ \$12.07

(c) *Lodging.*

(1) Business in this category shall include but not be limited to:

Apartment houses or other leased or rented buildings (each room that can be leased or rented not including kitchens and bathrooms); per each room

Cabanas; each

Hotel, motel; per each room that can be leased or rented

(2) ~~Fees Taxes~~, per room or per cabana . . . ~~\$2.00~~ \$2.10

(d) *Restaurants.*

(1) Business in this category shall include but not be limited to:

Restaurants, drugstores, soda fountains, or other establishment serving food, and/or liquor

(2) ~~Fees Taxes:~~

a. For the first thirty-five (35) chairs or seats . . . ~~\$55.00~~ \$57.75

b. For each additional chair or seat over thirty-five (35) . . . ~~4.50~~ \$1.57

(e) *Late Hour Bars.*

(1) Business in this category shall include but not be limited to:

Establishments serving intoxicating liquor, either given away or consumed on the premises between the hours of midnight and 7:00 a.m., and shall be subject to the Late Hour Bar business tax as well as the Restaurant business tax defined in this Section. ~~In addition to the regular restaurant license~~

(2) ~~Fees Taxes~~ . . . ~~\$500.00~~ \$525.00

(f) *Professional.*

(1) Business in this category shall include but not be limited to:

Agent, broker, operator dealer, all kinds

All individuals holding a Professional license, every person engaged in the practice of any profession who offers his services for a consideration

Professional management

Stockbroker

(2) ~~Fees Taxes:~~

a. [Generally] . . . ~~\$65.00~~ \$68.25

b. Per ~~salesperson~~ Professional. . . ~~20.00~~ \$21.00

(g) *Vending machines.*

~~Coin-operated machine, p~~Per machine . . . ~~2.75~~ \$2.88

(h) *Insurance.*

Insurance company. The fee A business tax receipt of sixty-five dollars ~~(sixty-five dollars - (\$65.00))~~ \$68.25 shall be paid by each insurance company doing business whether an office is maintained or an agent or a representative resides in the Village.

(i) *Financial institutions.*

(1) Business in this category shall include but not be limited to:

Financial institution, which, within the meaning of this chapter, shall include federal and State chartered banks, federal and State chartered savings and loans, industrial savings banks, trust companies, international banking agencies or representative office, credit unions and other financial businesses which are regulated by State and federal law

(2) ~~Fees~~ Taxes:

a. [Generally] . . . ~~\$200.00~~ \$210.00

b. Per branch (if main bank within Village) . . . ~~50.00~~ \$52.50

(j) *Nightclubs*.

Which is defined to be a restaurant, or dining room with entertainment. In addition to ~~license~~ business tax for a restaurant or the sale of liquor

Fee Tax . . . ~~\$2,500.00~~ 2,625.00

Section 3. **Severability.** That the provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

Section 4. **Inclusion in the Code.** That it is the intention of the Village Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of Bal Harbour Village; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 5. **Effective Date.** That this ordinance shall become effective immediately upon adoption.

PASSED AND ADOPTED on first reading this 15th day of June, 2010.

PASSED AND ADOPTED on second reading this 27th day of July, 2010.

Mayor Jean Rosenfield

ATTEST:

Ellisa L. Horvath, MMC, Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Village Attorney
Weiss Serota Helfman Pastoriza Cole & Boniske, P.L.