

ORDINANCE NO. 2016-590

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 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.

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 Section 9-34 "Local business tax schedule" of 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

Sec. 9-34. Local business tax schedule.

Local business taxes 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) Taxes:

¹ Additions to existing text in the Village Code shall be indicated by underline, deletions from existing text in the Village Code shall be indicated by ~~strike through~~.
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- (a.) Where goods carried do not exceed one thousand dollars (\$1,000.00) of stock in value . . . ~~\$60.64~~ \$63.67
- (b.) For each additional one thousand dollars (\$1,000.00) or fractional part thereof . . . ~~\$3.58~~ \$3.75
- (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) Taxes:
 - (a.) [Generally] . . . ~~\$60.64~~ \$63.67
 - (b.) For barber shops or beauty parlors with chairs in excess of four, per chair . . . ~~\$12.67~~ \$13.30

(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) Taxes, per room or per cabana . . . ~~\$2.24~~ \$2.32

(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) Taxes:

(a.) For the first thirty-five (35) chairs or seats . . . ~~\$60.64~~ \$63.67

(b.) For each additional chair or seat over thirty-five (35) . . . ~~\$1.65~~
\$1.73

(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.

(2) Taxes . . . ~~\$551.25~~ \$578.81

(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, engaged in the practice of any profession who offers his services for a consideration
Professional management
Stockbroker

(2) Taxes:

(a.) [Generally] . . . ~~\$71.66~~ \$75.24

(b.) Per Professional. . . ~~\$22.05~~ \$23.15

(G) *Vending machines.*

Per machine . . . ~~\$3.02~~ \$3.17

(H) *Insurance.*

Insurance company. A business tax receipt of ~~\$71.66~~ \$75.24 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) Taxes:

- (a.) [Generally] . . . ~~\$220.50~~ \$231.52
- (b.) Per branch (if main bank within Village) . . . ~~\$55.10~~ \$57.85

(J) *Nightclubs.*

Which is defined to be a restaurant, or dining room with entertainment. In addition to business tax for a restaurant or the sale of liquor
Tax . . . ~~\$2756.25~~ \$2894.06

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 13th day of September, 2016.

PASSED AND ADOPTED on second reading this 20th day of September, 2016.

Martin Packer, Mayor



ATTEST:

Dwight Danie, Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Village Attorney
Weiss Serota Helfman Cole & Bierman, P.L.