

ORDINANCE NO. C-15-42

AN ORDINANCE AMENDING CHAPTER 15, BUSINESS TAX RECEIPTS AND MISCELLANEOUS BUSINESS REGULATIONS, ARTICLE II. – LOCAL BUSINESS TAX, OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, TO REVISE LANGUAGE TO DUPLICATE THE LANGUAGE PROVIDED IN THE FLORIDA STATUTES AUTHORIZING THE LEVY OF BUSINESS TAX; PROVIDING FOR SEVERABILITY AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. That Section 15-26. – Definitions., of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to read as follows:

Sec. 15-26. - Definitions

...

Merchant means any person engaged in the business of selling merchandise at retail or wholesale.

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 includes the plural as well as the singular.

Person in charge means the person in the place of business at any time who is charged with the duty of supervising, operating, or managing such business at such time.

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CODING: Words, symbols, and letters ~~stricken~~ are deletions; words, symbols, and letters underlined are additions.

SECTION 2. That Section 15-27. - Penalty, of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to read as follows:

Sec. 15-27. - Penalty.

Any person, and any and all of such person's members, agents, or persons in charge ~~of the place of~~ who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business, or profession, or occupation within the city's jurisdiction, including the ~~or who shall keep and use, upon the streets of the city,~~ of any vehicle for which a business tax receipt is required, or any person who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by section 8, Article I of the United States Constitution, without first having obtained a business tax receipt, or who shall fail to display or exhibit such business tax receipt required by this article or who shall otherwise violate this article shall be subject to the penalties found herein. The payment of any penalty for transacting any business without a business tax receipt shall not excuse or exempt such person from the payment of any outstanding business taxes.

SECTION 3. That Section 15-28. - Required; payment., of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to read as follows:

Sec. 15-28. - Required; payment.

~~Every~~ Any ~~person engaging in or managing any business, profession, or occupation and~~ who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within the city's jurisdiction, or who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by s. 8, Art. I of the United States Constitution, shall, on or before October first of each year and always before engaging in such business, profession, or occupation, pay for a business tax receipt and register with the business tax division, such registration to be kept for that purpose by the business tax division, her or ~~his~~ name, profession or occupation, and the location of the proposed or existing place of business. Such payment and registration shall be made by

an individual authorized to bind the business entity. No person shall engage in or manage or be in charge of any business, profession, or occupation until a city business tax receipt, when required, for the current year has been obtained for such business, profession, or occupation and the proper business tax paid therefor.

SECTION 4. That Section 15-29. - Business tax receipts issued pursuant to this article only., of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to read as follows:

Sec. 15-29. - Business tax receipts issued pursuant to this article only.

No business tax receipt shall be issued or granted to any person ~~business entity~~ to engage in or manage any the business of selling or disposing of merchandise of any kind, at retail or wholesale, or , the practice or pursuit of any profession or occupation within the city or transact any business or engage in any occupation or profession in interstate commerce, if the business tax is not prohibited by s. 8, Art. I of the United States Constitution, except upon the terms and conditions and subject to the provisions of this article.

SECTION 5. That Section 15-35. - Tax on interstate business imposed upon business done within state only. of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to read as follows:

Sec. 15-35. - Tax on interstate business ~~imposed upon business done within state only.~~

The tax imposed by this article on ~~express companies, railroad companies, telephone companies, telegraph companies, and other companies~~ any person who transacts any business or engages in any occupation or profession engaged in interstate commerce is may only be imposed if such business tax is not prohibited by Section 8, Article I of the United States Constitution. upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.

SECTION 6. That if any clause, section or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby, but shall remain in full force and effect.

SECTION 7. That all ordinances or parts of ordinances in conflict herewith, be and the same are hereby repealed.

SECTION 8. That this Ordinance shall be in full force and effect ten days from the date of final passage.

PASSED FIRST READING this the 17th day of November, 2015.

PASSED SECOND READING this the 1st day of December, 2015.

Mayor
JOHN P. "JACK" SEILER

ATTEST:

City Clerk
JEFFREY A. MODARELLI

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