

ORDINANCE 2019-08

AN ORDINANCE OF THE CITY OF MARY ESTHER, FLORIDA, AMENDING THE CODE OF ORDINANCES CHAPTER 13 ARTICLE I, SECTION 13-6, TAXES BASED ON GROSS SALES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City is committed to a fair and uniform application of its codes and ordinances; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MARY ESTHER, FLORIDA THAT:

SECTION I - AMENDING

Sec. 13-6. Taxes based upon Gross Sales.

- (a) In all cases where the amount required to be paid for business tax receipt depends upon the amount of Gross Sales; Gross Sales shall be determined by the amount declared in income tax returns to the U.S. Government, at the end of the calendar or fiscal year preceding the application for business tax receipt. It shall be the duty of the person applying for such business tax receipt to render to the business tax administrator or his or her authorized representative a sworn statement of the amount of such gross sales; from the preceding year, as a condition for the issuance of any such business tax receipt. The local business tax administrator or his or her representative may refuse to issue the business tax receipt until such statement is filed.
- (b) It shall be unlawful for any person willfully to make any false written statement as to the amount of Gross Sales and to file such affidavit with the local business tax administrator or his or her authorized representative, or any other City official, for the purpose of procuring a business tax receipt for a less sum than is lawfully payable by the affiant, or his principal, and any other business tax receipt so obtained shall be void.

SECTION II - SEVERABILITY

Should any part of this ordinance be declared unconstitutional or void by a court of competent jurisdiction, the remaining parts shall remain in full force and effect.

SECTION III - CONFLICT

This Ordinance shall prevail over all prior Ordinances or Resolutions or parts thereof in conflict herewith and are hereby repealed to the extent of such conflict.

SECTION IV - EFFECTIVE DATE

This ordinance shall become effective upon adoption according to law.

SO DONE this 6th day of May, 2019.

By: Margaret McLemore

Margaret McLemore, Mayor

ATTEST:



Dana L.S. Williams, CMC
City Clerk

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