

ORDINANCE NO. 13-16

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY FLORIDA; AMENDING OKALOOSA COUNTY ORDINANCE NO. 07-12, AS AMENDED, KNOWN AS THE OKALOOSA COUNTY BUSINESS TAX ORDINANCE; AMENDING AND CLARIFYING THE BUSINESS TAX SCHEDULE; REPEALING ALL ORDINANCES OR PROVISIONS THEREOF IN CONFLICT HERewith, AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF OKALOOSA COUNTY, FLORIDA:

SECTION 1. Sections 12-31 through Section 12-34 of the Okaloosa County Code of Ordinances are hereby amended to read:

"Sec. 12-31. - Levy.

Okaloosa County hereby levies a local business tax and authorizes the issuance of business tax receipts as authorized by Chapter 205, Florida Statutes.

Sec. 12-32. - Statutory classification.

The classification for the measurement of the business tax shall be as authorized under the applicable provisions of Chapter 205, Florida Statutes. A business tax receipt is not a license to conduct business nor does it make any claims as to the competency or qualities of the business, occupation, or profession.

Sec. 12-33. - Penalties.

(a) It is unlawful for any person or other legal entity to engage in any occupation without first obtaining the business tax receipt required hereby.

(b) Any person or other legal entity who violates any provision of this article shall be guilty of a misdemeanor and shall, upon conviction thereof, be punished as provided in section 1-10 of this Code.

Sec. 12-34. -Business Tax Schedule

(1) The classifications as defined in Chapter 205, Florida Statutes and rates applicable for the business tax are as follows:

(a) Annual business tax rate for all businesses located in Okaloosa County shall be \$35 (Thirty-Five dollars) per year beginning July 1, 2013.

(b) Beginning July 1, 2013; Existing businesses with a business tax rate of \$12.50 (Twelve dollars Fifty cents) per year, or less, will be grandfathered in to receive a business tax rate of \$25 (Twenty-Five dollars). These tax rates shall be increased by 5 percent every other year until the annual rate of \$35 (Thirty-Five dollars) per year is reached."

SECTION 2. This Ordinance shall take effect upon receipt of official acknowledgment from the Department of State of the State of Florida that it has been filed and does hereby repeal all Ordinances or provisions thereof in conflict herewith.

PASSED AND ADOPTED in regular session on this the 2nd day of April, 2013.

OKALOOSA COUNTY, a political
Subdivision of the State of
Florida

By: Don R. Amunds

DON R. AMUNDS, CHAIRMAN
BOARD OF COUNTY COMMISSIONERS



ATTEST:

Don W. Howard

DON W. HOWARD

CLERK OF THE CIRCUIT COURT

