



*CITY OF CLERMONT*  
**ORDINANCE NO. 2025-014**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CLERMONT, FLORIDA, AMENDING ALL CHAPTERS OF THE CODE MENTIONING BUSINESS TAX RECEIPTS; PROVIDING FOR CONFLICT, SEVERABILITY, ADMINISTRATIVE CORRECTION OF SCRIVENERS ERROR, PUBLICATION AND EFFECTIVE DATE.**

**WHEREAS**, the City of Clermont, Florida is a duly constituted Florida municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

**WHEREAS**, the City Council has repealed in its entirety Article IV of Chapter 34 of the City Code entitled “Local Business Tax,” thereby eliminating business taxes in the City; and

**WHEREAS**, due to the repeal of Article IV of Chapter 34 of the City Code, several related provisions of the city code must be amended for clarity, to eliminate any mention or requirement of Business Tax Receipts from all provisions, sections, and subsections.

**NOW, THEREFORE, BE IT ORDAINED** by the City Council of the City of Clermont that:

**SECTION 1: RECITALS** The whereas clauses are incorporated herein as true and correct and as the findings of the City Council.

**SECTION 2: REPEAL** The following Section is hereby **repealed**:

Sec. 36-82. Business tax receipts.

No permit will be issued or continued in operation unless the applicant or permittee, as applicable, has paid the annual business tax required by this Code each year. All business tax receipts must be renewed before October 1 of the fiscal year.

**SECTION 3: AMENDMENTS** The following Sections are hereby **amended** to read as follows:

Sec. 8-65. Required.

No new building shall be occupied and no change in occupancy of an existing building or part of a building shall be made, ~~nor shall a local business tax receipt be issued,~~ until after the building services department shall have issued a certificate of occupancy. No certificate of occupancy shall be issued until all the requirements of the city codes for such use are met.

Sec. 10-49. Permit — Required.

No itinerant vendor or peddler shall offer any goods for sale, lease or trade within the city without a permit from the city manager or designated representative authorizing such sales, ~~and, if applicable, a local business tax receipt as prescribed in chapter 34, article IV.~~



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Sec. 32-143. Permit required; exemptions.

(e) The issue of a special events permit by the city shall not relieve any person from the duty to secure other permits or approvals as may be required by this Code, to include, but not be limited to, zoning and use approvals, ~~a business tax receipt~~, street closure authorization, or other permits/authorizations.

Sec. 36-81. Amendment to permit.

(b) At the time of submitting an application for amendment, the permittee must pay a nonrefundable application fee in the amount established by resolution. ~~If the permittee is seeking to add megacycles to the number previously permitted, the permittee must also pay any increase in the business tax that may be required.~~

Sec. 36-73. Review and approval.

(b) No permit will be issued unless the city is able to verify compliance with all applicable regulations, and the applicant has paid the fees required by this article ~~and the appropriate business tax~~ for each megacycle to be placed in service.

Sec. 36-84. Permit suspension and revocation.

(a)(3) The permittee has failed to ~~obtain a current business tax receipt for each megacycle or failed to maintain and display a valid decal on each megacycle.~~

Sec. 40-81. Requirements for watercraft rental businesses.

(2) Operations offices. ~~Each watercraft rental business must obtain a business tax receipt which shall be issued to the personal watercraft operations office.~~ The personal watercraft operations office must be located at a land-based site on property not owned by the City of Clermont. Commercial operators shall immediately provide a business card, phone number, name, and address for such operations office, upon request from any City of Clermont personnel.

Sec. 105-22. Appeals, enforcement and penalties.

(d) No development orders, site plan approvals, building permits, ~~local business tax receipt~~, zoning compliances or certificates of occupancy shall be issued to any violator of this article for a subject in violation until such violation of this article has been properly abated to the satisfaction of the city.

Sec. 105-26. Exemptions.

(a)(8) b. Nonresidential land uses existing as of the effective date of the ordinance from which this article is derived, which have received ~~a local business tax receipt or similar forms of annual development approval~~ and which do not require site plan, subdivision or similar development approval and building permits. For the purposes of this exemption, renewal of annual development approval shall also be exempt; provided, however, that there are no expansions, modifications or alterations that would increase the storage, handling, production or use of the regulated substance.



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Sec. 113-23. Findings of fact.

(14) Workers at adult entertainment establishments and sexually oriented businesses engage in a higher incidence of certain types of unhealthy or criminal behavior than workers of other establishments including a very high incidence of illegal prostitution or engaging in lewdness in violation of F.S. ch. 796, ~~operation without business tax receipts~~, and illegal unlicensed massage.

Sec. 113-49. Records and inspection of records.

(a)(3) The worker record shall also contain a copy of any required ~~city or county business tax receipt~~ or adult entertainment license for any lessee, sub-lessee, independent contractor, or subcontractor who is not an employee of the adult entertainment establishment.

Sec. 115-8. Loading, unloading and service area space.

(a)Required areas. The off-street loading, unloading and service area requirements of this chapter are intended to provide minimum standards necessary such that no loading, unloading or servicing of buildings or structures by refuse collection, fuel, or other public or private service type vehicular activity shall adversely impact the public safety, generate excess capacity on the city street system, or cause undue congestion or conflict resulting from such activities. The requirements of this section shall apply to all public, semipublic, commercial and industrial development, whether new structures or alterations to existing structures. Off-street facilities shall be available for use prior to the issuance of any certificate of occupancy ~~or a local business tax receipt~~, and the continued maintenance of such facilities shall be the obligation of the property owner and occupant as long as the use requiring such facility continues. No off-street facility shall be altered or discontinued except in accordance with this section.

Sec. 117-8. Prohibited signs; exceptions.

(11) d. 10. Grand opening signage under this section shall only be allowed for a verified new business as established through ~~a new business tax receipt~~, change of business, or change in ownership as established through the state department of state, division of corporations.

Sec. 125-312. Permitted uses.

(a)(2) Personal service establishments, such as, but not limited to, beauty shops or barbershops, tailor or dressmaking shops, shoe repair, music, dancing and photographic studios and dry cleaners. Permanent makeup service may be allowed as an accessory use; ~~with a business tax receipt and~~ with medical supervision, within an existing salon, beauty shop, barbershop, medical office, or similar use. Such service shall be limited to the face area and would consist of cosmetic permanent makeup for eyeliner, eyebrow and mouth/lip liner definition.

Sec. 125-336. Permitted uses.

(a)(2) Personal service establishments, such as, but not limited to, beauty shops or barbershops, tailor or dressmaking shops, shoe repair, music, dancing and photographic studios and dry cleaning establishments. Permanent makeup service may be allowed as an accessory use; ~~with a business tax receipt and~~ with medical supervision, within an existing salon, beauty shop, barbershop, medical office, or similar use. Such service shall be limited to the face area and would consist of cosmetic permanent makeup for eyeliner, eyebrow and mouth/lip liner definition.



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Sec. 125-369. Permitted uses.

(a)(2) Personal service establishments, such as, but not limited to, beauty shops or barbershops, tailor or dressmaking shops, shoe repair, music, dancing and photographic studios and dry cleaners. Permanent makeup service may be allowed as an accessory use (~~with a business tax receipt, and~~ with medical supervision) within an existing salon, beauty shop, barbershop, medical office, or similar use. Such service shall be limited to the face area and would consist of cosmetic permanent makeup for eyeliner, eyebrow and mouth/lip liner definition.

Sec. 125-526. Sidewalk cafes.

(a)(d)(6) ~~A copy of a valid business tax receipt to operate a food and/or drinking establishment in front of which the proposed sidewalk cafe will be located.~~ The number of chairs or seats to be utilized for the sidewalk cafe must be included in the number of seats authorized by the license.

Sec. 125-531. Home occupations.

(d)(9) ~~A local business tax receipt granted for a home occupation shall not be transferred, assigned or used by any person other than the one for which the receipt is granted.~~

Sec. 125-587. Vacation rental permit requirements.

(b)(8) ~~A copy of the current city and county local business tax receipts.~~

**SECTION 4: CONFLICT**

All ordinances or parts of ordinances in conflict with any of the provisions of this Ordinance are hereby repealed.

**SECTION 5: SEVERABILITY**

Should any Section or part of a Section be declared invalid by any court of competent jurisdiction, such adjudications shall not apply or affect any other provision of this Ordinance, except to the extent that the entire Section or part of the Section may be separable in meaning and effect from the Section to which such holding shall apply.

**SECTION 6: ADMINISTRATIVE CORRECTION**

This Ordinance may be re-numbered or re-lettered and the correction of typographical and/or scriveners errors which do not affect the intent may be authorized by the City Manager or designee, without need of public hearing, by filing a corrected or re-codified copy of same with the City Clerk.

**SECTION 7: PUBLICATION AND EFFECTIVE DATE**

This Ordinance shall be published as provided by law and it shall become law and shall take effect immediately upon its Second Reading and Final Passage.

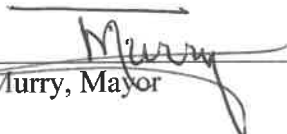


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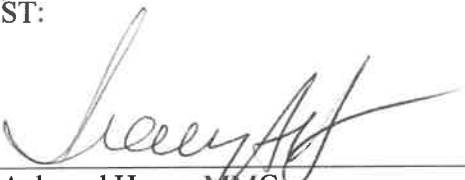
**PASSED AND ADOPTED** by the City Council of the City of Clermont, Lake County, Florida on this 27<sup>th</sup> day of May, 2025.



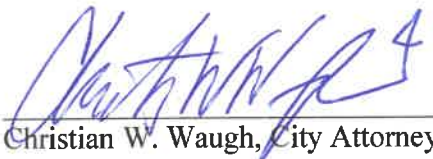
CITY OF CLERMONT

  
\_\_\_\_\_  
Tim Murry, Mayor

ATTEST:

  
\_\_\_\_\_  
Tracy Ackroyd Howe, MMC  
City Clerk

Approved as to form and legality:

  
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Christian W. Waugh, City Attorney