

ORDINANCE 2023-08

AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, AMENDING TITLE 11, BUSINESS REGULATIONS, CHAPTER 111, LOCAL BUSINESS TAX; AMENDING SECTION 111.11, LOCAL BUSINESS TAX SCHEDULE; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ALL ORDINANCES IN CONFLICT HERewith; PROVIDING FOR CODIFICATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Longboat enacted a Local Business Tax, formally known as Occupational License, for the privilege of operating, engaging in, or managing any business, profession, or occupation within the Town's jurisdiction, unless otherwise exempted; and

WHEREAS, Section 205.0535, Florida Statutes, provides that municipalities may every other year after adoption of local business tax receipts, increase said fees up to five percent as long as an equity study has been conducted; and

WHEREAS, in 1994, the Town of Longboat Key received a report from an Equity Study Commission as conditioned in Section 205.0535, Florida Statutes; and

WHEREAS, the Town Clerk's office reviews and monitors activities within the Town to ensure all businesses, professions, or occupations are treated equally under Chapter 111 of the Town Code; and

WHEREAS, the fee rates were reviewed and it is recommended that all fees on the business tax receipt schedule be increased by an amount of five percent, in accordance with Florida Statutes 205.0535.

NOW, THEREFORE, BE IT RESOLVED, BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:

SECTION 1. The above recitals are true and correct and are hereby incorporated fully by reference.

SECTION 2. Chapter 111, Local Business Tax, Section 111.11, Local Business Tax Schedule is hereby amended to read as follows:

111.11 – Local business tax schedule

The assessment of business tax. Per annum, is hereby specified:

Category	Tax Amount	
(A)(1) Commercial/professional		
Number of Employees/Staff:		
1-15	\$82.95	<u>\$87.10</u>
16-30	\$103.95	<u>\$109.45</u>
31-60	\$154.35	<u>\$162.07</u>
61-100	\$204.75	<u>\$214.99</u>
100-200	\$408.45	<u>\$428.87</u>
200+	\$612.15	<u>\$642.76</u>
(2) Real estate office/brokers	\$82.95	<u>\$87.10</u>

(B) Financial (commercial, banks, savings and loans, mortgage companies):

Flat Tax	\$306.60	<u>\$321.93</u>
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(C) Developers:

Number of Employees/Staff:

1-10	\$326.55	<u>\$342.88</u>
11-25	\$490.35	<u>\$514.87</u>
26+	\$653.10	<u>\$685.76</u>

(D) Accommodations/leasing-Rentals:

(1) Hotels, motels, and tourism units:

Number of Units:

1-3	\$86.10	<u>\$90.41</u>
4-50	\$103.95	<u>\$111.15</u>
51-100	\$154.35	<u>\$162.07</u>
101-200	\$204.75	<u>\$214.99</u>
201+	\$256.20	<u>\$269.01</u>

(2) Residential apartments and homes:

Per Unit	\$33.60	<u>\$35.28</u>
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(E) Restaurants:

Number of Seats:

1-50	\$103.95	<u>\$109.15</u>
51-100	\$154.35	<u>\$162.07</u>
101-200	\$204.75	<u>\$214.99</u>
201+	\$256.20	<u>\$269.01</u>

(F) Permitted home occupation	\$82.95	<u>\$87.10</u>
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(G) Insurance companies

Each insurance company writing any class insurance upon any person or property residing within the town	\$115.50	<u>\$121.28</u>
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(H) Any business, profession, or occupation not listed in subsections (A) through (G) of this section	\$33.60	<u>\$35.28</u>
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SECTION 3. If any section, subsection, sentence, clause or provision of this Ordinance is held to be invalid or ineffective, the validity of the remaining portions of this Ordinance shall not be affected.

SECTION 4. All ordinances and parts of ordinances in conflict herewith shall be and the same are hereby repealed.

SECTION 5. This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Longboat Key upon adoption.

SECTION 6. This Ordinance shall take effect upon second reading in accordance with applicable Florida law and the Charter of the Town of Longboat Key.

Passed on first reading and public hearing the 1st day of May, 2023.

Adopted on second reading and public hearing the 5th day of June, 2023.

ATTEST:

/S/ Trish Shinkle
Trish Shinkle, Town Clerk

/S/ Kenneth Schneier
Kenneth Schneier, Mayor