

ORDINANCE NO. 360

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF MANALAPAN, FLORIDA, AMENDING TITLE XI: BUSINESS REGULATIONS. AT CHAPTER 110: BUSINESS TAX AND REGISTRATION. BY AMENDING SECTION 110.12 TO PROVIDE FOR A FIVE (5) PERCENT INCREASE TO THE BUSINESS TAX RATES FOR ALL THE TOWN'S EXISTING BUSINESS TAX CLASSIFICATIONS IN ACCORDANCE WITH STATE LAW; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 110. BUSINESS TAX AND REGISTRATION. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ENACTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Sec. 205.0535, *Florida Statutes*, allows municipalities to increase their business tax rates by up to five (5) percent every other year after establishing an equity study commission and adopting a re-classification and revision ordinance; and

WHEREAS, the Town of Manalapan previously established its equity study commission and re-classified the rates charged for its business taxes by means of Ordinance; and

WHEREAS, the Town Commission has not increased its business tax rates since at least prior to the year 2014, and now desires to increase the current business tax rates for existing classifications by five (5) percent in accordance with state law; and

WHEREAS, the Town Commission has determined that such amendments to the Town's business regulation code are in the best interests of the citizens of the Town of Manalapan.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF MANALAPAN, FLORIDA, THAT:

Section 1: Chapter 110: Business Tax and Registration. of the Code of Ordinances of the Town of Manalapan is hereby amended at Sec. 110.12 by providing for a five (5) percent increase to the business tax rates for all the Town's existing business tax classifications; providing that Sec. 110.12 shall hereafter read as follows:

§ 110.12 SCHEDULE OF BUSINESS TAXES.

The amount of tax which shall be paid to the Town by each and every person, firm, association, corporation or business entity, engaged in or practicing such business, profession, or occupation within the jurisdiction of the Town shall be as set forth below:

- (A) Class "A"
- (1) Professions: ~~\$125.02~~ 131.27 for each 1,000 square feet or portion thereof.
- (2) (This sub-paragraph shall remain in full force and effect as previously adopted.)
- (B) Class "B"
- (1) Retail stores (with the exception of food and beverage outlets) and/or services establishments where no product is made, fabricated, assembled, repaired, serviced or prepared: ~~\$139.75~~ 146.74 for each 1,000 square feet or portion thereof.
- (2) (This sub-paragraph shall remain in full force and effect as previously adopted.)
- (C) Class "C"
- (1) Retail stores and/or service establishments where a product is made, fabricated, assembled, repaired, serviced or prepared: ~~\$174.80~~ 183.54 for each 1,000 square feet or portion thereof.
- (2) (This sub-paragraph shall remain in full force and effect as previously adopted.)
- (D) Class "D"
- Private Clubs: ~~\$139.75~~ 146.74
- (E) Class "E"
- Hotels, motels and rental apartments or units: ~~\$240.36~~ 220.88 for ten (10) or less separate rooms, apartments or units, plus ~~\$6.62~~ 6.95 for each separate room, apartment or unit.
- (F) Class "F"
- All insurance companies writing policies within the Town and/or each individual professional (including but not limited to doctors, lawyers, accountants, engineers, personal trainers, real estate agents, insurance agents, cosmetologists, massage therapists and/or any other state licensed professional) working within a business that is required to pay a business tax to the Town in accordance with tax classifications "A" through "E": ~~\$43.66~~ 45.84.
- (G) Class "G"
- Home office; no tax levied.

Section 2: All ordinances or parts of ordinances in conflict be and the same are hereby repealed.

Section 3: Should any section or provision of this Ordinance or any portion thereof, any paragraph, sentence or word be declared by a court of competent jurisdiction to be invalid, such decision shall not

affect the validity of the remainder of this Ordinance.

Section 4: Specific authority is hereby granted to codify this Ordinance.

Section 5: This Ordinance shall take effect immediately upon adoption.

FIRST READING this 26th day of June, 2018.

SECOND READING this 24th day of July, 2018.

TOWN OF MANALAPAN



KEITH WATERS, MAYOR

(SEAL)

ATTEST:



LISA S. PETERSEN, TOWN CLERK