



### City of Largo Agenda Item 19

**Meeting Date**  
11/06/18

Presenter: Alan Zimmet, City Attorney

Department: AD - Administration

**TITLE:**

**ORDINANCE NO. 2019-11- FIRST READING - AMENDING CHAPTER 22, SECTION 22-105 OF THE CITY OF LARGO CODE OF ORDINANCES TO CODIFY EXEMPTIONS FOR LOCAL BUSINESS TAX RECEIPTS FOR VETERANS, SPOUSES OF VETERANS AND CERTAIN SERVICEMEMBERS, AND LOW-INCOME PERSONS PURSUANT TO SECTION 205.055, FLORIDA STATUTES.**

Section 205.055, Florida Statutes mandates that veterans, spouses of veterans and certain service members, and low-income persons are entitled to an exemption from business tax and fees. The City's Community Development Department currently complies with this statutory exemption in practice. The goal of this ordinance is to codify this statutory exemption into the City Code.

Budgeted Amount: \$0.00      Budget Page No(s): NA      Available Amount: \$0.00      Expenditure Amount: \$0.00

Additional Budgetary Information: Not applicable.

Funding Source(s): N/A      Sufficient Funds Available:  Yes  No      Budget Amendment Required:  Yes  No      Source: N/A

City Attorney Reviewed:  Yes  No  N/A      Advisory Board Recommendation:  For  Against  N/A      Consistent With:  Yes  No  N/A      Not Applicable

Potential Motion/ Direction Requested: I MOVE TO APPROVE/DISAPPROVE ORDINANCE NO. 2019-11 ON FIRST READING AND SCHEDULE A SECOND READING AND PUBLIC HEARING ON NOVEMBER 20, 2018.

Staff Contact: Alan Zimmet, City Attorney      727-587-6744      azimmet@largo.com

Attachments: Ordinance No. 2019-11

ORDINANCE NO. 2019-11

AN ORDINANCE OF THE CITY OF LARGO, FLORIDA, AMENDING CHAPTER 22, SECTION 22-105 OF THE CITY OF LARGO CODE OF ORDINANCES TO CODIFY EXEMPTIONS FOR LOCAL BUSINESS TAX RECEIPTS FOR VETERANS, SPOUSES OF VETERANS AND CERTAIN SERVICE MEMBERS, AND LOW-INCOME PERSONS PURSUANT TO SECTION 205.055, FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Largo Code of Ordinances (the "Code") provides the general laws of the City; and

WHEREAS, the City maintains business tax receipt requirements that meet the requirements found in Chapter 205, Florida Statutes; and

WHEREAS, Section 22-105 of the Code addresses exemptions for local business tax receipts; and

WHEREAS, the City desires to codify the exemptions found in Section 205.055, Florida Statutes.

NOW, THEREFORE, THE CITY OF LARGO CITY COMMISSION HEREBY ORDAINS:

**Section 1.** The above recitals are true and correct and are hereby incorporated by reference as the findings of the City Commission.

**Section 2.** Section 22-105 of the City of Largo Code of Ordinances is hereby amended and shall read as follows:

**Sec. 22-105. Registration of county business tax receipt; registration of persons claiming to be exempt from the provisions of section 22-104; exemptions for veterans, spouses of veterans and certain service members, and low-income persons.**

(a) Any person who does not maintain a permanent business location or branch office within the city shall register his/her local business tax receipt with the appropriate city authority for the privilege of engaging in or managing any business, occupation, or profession within the city's jurisdiction. A department of business and professional regulations (DBPR) certified or registered contractor, claiming exception from these regulations as provided in F.S. ch. 205, that has documented payment of a business tax receipt from another county or municipality will be registered at no cost. However, any DBPR certified or registered contractor that cannot show proof of a county or municipal business tax receipt will be required to register and pay the registration fee. The cost of said registration shall be \$10.00. All registrations shall expire on September 30 of each year. Registrations are not subject to proration of tax. The purpose of the registration fee is to verify certifications of competence and maintaining the required insurance. Such certifications and insurance must be maintained in good standing at all times. If these requirements are not met, the registration of the contractor may be suspended until proper notification from the Pinellas County construction licensing board is obtained reinstating said certifications.

(b) All persons, as defined in section 22-104, but excluding those DBPR certified or registered contractors provided for in subsection (a) of this section, and veterans, spouses of veterans and certain service members, and low-income persons provided for in subsections (c) – (e) of this section, claiming exemption from the requirements of section 22-104 must, before commencing any such activities in the city, register with and obtain a certification of registration and exempt status from the city business tax section in accordance with the requirements of this section. Applicants shall exhibit proof satisfactory to the city business tax section that they are entitled to such exemption, and that they hold certificates of competency or licenses as may be required by any and all governmental agencies to permit engaging in

56 the occupation, business or profession for which application of the exemption is made, together with the  
57 name and permanent address of applicant and the person directly responsible for applicant's activities  
58 within the city, and such other data deemed necessary by the city business tax section to protect the city  
59 and its citizens against unlawful, fraudulent, or deceptive business practices or incompetent performance  
60 of services. A fee of \$10.00 to cover the costs of investigation of the applicant and processing of the  
61 application shall be paid to the city when the application is filed, and shall not be returnable under any  
62 circumstances.

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64 (c) Pursuant to Section 205.055, Florida Statutes, the following persons are entitled to an exemption  
65 from the local business tax and any fees imposed under chapter 205, Florida Statutes:

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67 (1) A veteran of the United States Armed Forces who was honorably discharged upon separation from  
68 service, or the spouse or unremarried surviving spouse of such a veteran;

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70 (2) The spouse of an active duty military service member who has relocated to the City pursuant to a  
71 permanent change of station order;

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73 (3) A person who is receiving public assistance as defined in Section 409.2554, Florida Statutes; or

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75 (4) A person whose household income is below 130 percent of the federal poverty level based on the  
76 current year's federal poverty guidelines.

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78 (d) To be eligible for the exemption in subsection (c) above, a person must complete and sign, under  
79 penalty of perjury, an "Application for Business Tax Fee Exemption" to be furnished by the City and  
80 provide written documentation in support of his or her request for an exemption under subsection (c).

81  
82 (e) If a person who is exempt under subsection (c) above owns a majority interest in a business with  
83 fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty  
84 of perjury, an "Application for Business Tax Fee Exemption" to be furnished by the City and provide  
85 written documentation in support of his or her request for an exemption for the business by virtue of his or  
86 her status under subsection (c) above.

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89 **Section 3.** That it is the intention of the Largo City Commission that each provision hereof be  
90 considered severable, and, if any section, subsection, sentence, clause, or provision of this ordinance is  
91 held invalid, the remainder of the ordinance shall not be affected.

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93 **Section 4.** That this ordinance shall take effect immediately upon its final passage and adoption.

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95 APPROVED ON FIRST READING \_\_\_\_\_

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97 PASSED AND ADOPTED ON  
98 SECOND AND FINAL READING \_\_\_\_\_

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100 CITY OF LARGO, FLORIDA

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103 \_\_\_\_\_  
104 Mayor

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107 REVIEWED AND APPROVED:  
108 \_\_\_\_\_  
109 City Attorney

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107 ATTEST:  
108 \_\_\_\_\_  
109 City Clerk



