City of Largo
Agenda Item 19

Presenter: Alan Zimmert, 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 SERVICE MEMBERS, 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}


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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


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

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

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

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

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

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

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

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

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

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

APPROVED ON FIRST READING

PASSED AND ADOPTED ON
SECOND AND FINAL READING
CITY OF LARGO, FLORIDA

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Mayor

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City Attorney

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City Clerk