



## Legislation Text

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File #: 18-440, Version: 1

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**TO:** Mayor and Commissioners  
**FROM:** Michael Coleman, Director, Community Improvement  
**THROUGH:** Mark R. Lauzier, City Manager  
**DATE:** July 17, 2018

ORDINANCE NO. 16-18 AMENDING CHAPTER 110 OF THE CODES OF ORDINANCES, LOCAL BUSINESS TAX SCHEDULE (FIRST READING)

**Recommended Action:**

Motion to Approve Ordinance No. 16-18 on first reading amending Chapter 110 of the Code of Ordinances to provide for an increase in the local business tax schedule.

**Background:**

Chapter 205 of the Florida Statutes, "Local Business Taxes," authorizes a municipality to increase, by ordinance, the rates of business taxes up to five percent (5%) every other year. The increase must be enacted by at least a majority plus one vote of the governing party.

In 2016, Ordinance 16-16, approved by the City Commission, provided for an increase in local business taxes. As two years have elapsed from the last increase, staff now seeks approval to increase local business taxes by the statutory five percent (5%) from the current rates.

**City Attorney Review:**

Approved as to form and legal sufficiency.

**Funding Source/Financial Impact:**

001-00000-316-010 - Business Tax Receipts. We anticipate an additional \$65,000 in revenue.

**Timing of Request:**

We would like the increase to take effect for the next fiscal year, which is October 1, 2018.