

ORDINANCE NO. 2011-08

AN ORDINANCE OF THE CITY OF EDGEWOOD, ORANGE COUNTY, FLORIDA, RELATING TO THE LOCAL BUSINESS TAX ACT; AMENDING SECTION 34-19 OF THE CODE OF ORDINANCES BY PROVIDING THAT PERSONS ENGAGING IN OR MANAGING ANY PROFESSION IN THE CITY SHALL NOT BE REQUIRED TO PROCURE A BUSINESS TAX RECEIPT WHEN SUCH PERSONS ARE EMPLOYED BY A BUSINESS THAT HAS PROCURED A BUSINESS TAX RECEIPT; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, this ordinance amends Chapter 34 of the Edgewood City Code in accordance with the Local Business Tax Act; and

WHEREAS, pursuant to the Local Business Tax Act, local governments are authorized to collect a business tax from “[a]ny person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within the city;” and

WHEREAS, pursuant to the Local Business Tax Act, local governments are authorized to collect a business tax from “[a]ny person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within the city;” and

WHEREAS, the City Council of the City of Edgewood, Florida desires to eliminate the requirement that persons engaging in or maintaining any profession or occupation within the city procure a separate business tax receipt when the business employing such person has already procured a business tax receipt.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF EDGEWOOD, FLORIDA:

Section 1. That Article II of Chapter 34, Section 34-19 of the City of Edgewood Code of Ordinances is hereby amended to read as follows:

Sec. 34-19. Local business tax imposed.

(a) For purposes of this article, the term "business," "profession" or "occupation" shall include all individuals, corporations, associations, syndicates, joint stock companies, partnerships of every kind, joint ventures, clubs, trusts and societies engaged in any type of work, occupation or profession unless exempt under federal or state law.

(b) No person listed below shall engage in any business activity whatsoever, within the city until a business tax receipt shall have been procured from the city clerk, which receipt shall be issued to each business that is not in violation of this article, or other ordinance, or laws of the state, after receipt by the city clerk of a business tax receipt application, and on receipt by the city clerk of the amount hereinafter provided:

(1) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within the city.

(2) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within the city, provided, however, that such person shall not be required to procure a business tax receipt if such person is employed by a business that has obtained a business tax receipt pursuant to subparagraph (1) for the business in which such person practices.

(3) Any person who does not qualify under subsection (b)(1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by United States Constitution, Art. I, § 8.

Section 2 Conflicts. All ordinances or parts of ordinances in conflict with any of the provisions of this Ordinance are hereby repealed.

Section 3 Severability. If any section, sentence, phrase, word or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word or portion of this Ordinance not otherwise determined to be invalid, unlawful or unconstitutional.

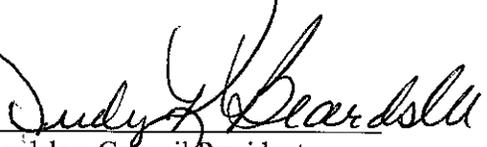
Section 4 Codification. The provisions of this Ordinance shall be codified as and become and be made a part of the Code of Ordinances of the City of Edgewood. The Sections of this Ordinance may be renumbered or relettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section," "Article", or other appropriate word. The Code codifier is granted liberal authority to codify the provisions of this Ordinance.

Section 7, Effective Date. This ordinance shall become effective October 2, 2012.

FIRST READING: December 20, 2011

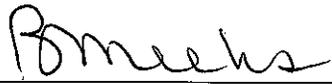
SECOND READING: February 21, 2012

PASSED AND ADOPTED this 21st day of February, 2012.



Judy Beardslee, Council President

ATTEST:



Bea L. Meeks
City Clerk