ORDINANCE NO. 0-4-20

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, AMENDING CHAPTER 18. BUSINESSES, OCCUPATIONS AND PROFESSIONS. AT ARTICLE II. BUSINESS TAXES. SECTIONS 18-16. LEVY OF BUSINESS TAX; REGISTRATION. BY REPEALING REGISTRATION REQUIREMENS FOR CERTAIN CONTRACTORS AND BUSINESSES THAT DO NOT PAY A LOCAL BUSINESS TAX TO THE TOWN; PROVIDING THAT EACH AND EVERY OTHER SECTION AND SUBSECTION OF CHAPTER 18. BUSINESSES, OCCUPATIONS AND PROFESSIONS. SHALL REMAIN IN FULL FORCE AND EFFECT AS PREVIOUSLY ADOPTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Town regulations currently provide a registration requirement for certain contractors and businesses that do not pay a local business tax to the Town; and

WHEREAS, the Town Commission of the Town of Palm Beach Shores desires to eliminate this registration requirement; and

WHEREAS, the Town Commission has determined that these revisions to the Town's code will serve to promote the public health, safety and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, THAT:

Section 1: Chapter 18. Businesses, Occupations and Professions. of the Code of Ordinances of the Town of Palm Beach Shores is hereby amended at Section 18-16. Levy of business tax; registration. by repealing Sec, 18-16(b) and eliminating the associated registration requirement for certain businesses that do not pay a local business tax to the Town; providing that Section 18-16. Levy of business tax; registration. shall hereafter read as follows:

Sec. 18-16. - Levy of business tax; registration.

- (a) Business tax. A tax is hereby fixed and imposed upon every person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any business, profession or occupation within the town. A business tax is also hereby levied upon any person who does not qualify under the provisions noted hereinabove and who transacts any business or engages in any occupation or profession in interstate commerce, if such business tax is not prohibited by Section 8 of Article I of the United States Constitution. This tax shall not be construed to mean any fee or license paid to any commission or official for permits or examinations which are deemed to be regulatory and are requirements in addition to and not in lieu of the business tax imposed under the provisions of this article.
- (b) Reserved. Registration. Any person who does not fall into one of the categories set forth above in subsection (a) but who comes within the corporate limits of the town to carry on, complete, perform

or engage in any type of business, is hereby required to register with the town by filling out a registration form with the town clerk, except that this registration requirement shall not apply to any trade or business regulated by the Department of Business and Professional Regulation pursuant to F.S. § 205.065. Persons for whom registration is required must provide a copy of a valid business tax receipt issued by another municipality and/or by Palm Beach County indicating that he possesses a valid business tax receipt at the location of his branch or permanent office and must provide appropriate credentials and/or certificates as required by the town, according to the type of business. A nominal registration fee shall be charged to cover administrative costs in registering these additional businesses, occupations and professions; the amount of which registration fee shall be set by resolution of the town commission.

<u>Section 2:</u> Each and every other section and subsection of Chapter 18. Businesses, Occupations and Professions. of the Code of Ordinances of the Town of Palm Beach Shores shall remain in full force and effect as previously adopted.

Section 3: All ordinances or parts of ordinances in conflict with this ordinance are repealed.

<u>Section 4:</u> If any section or provision of this ordinance, any paragraph, sentence or word is declared invalid by a court of competent jurisdiction, the decision shall not affect the validity of the remainder of this ordinance.

<u>Section 5:</u> Specific authority is hereby given to codify this ordinance into the Code of Ordinances of the Town of Palm Beach Shores, Florida.

Section 6: This ordinance will take effect immediately upon adoption.

FIRST READING this 24th day of August 2020.

SECOND AND FINAL READING this 29th day of August 2020.

TOWN OF PALM BEACH SHORES

Alan Fiers, Mayor

Approved as to form and legal sufficiency

Keith Davis, Town Attorney

ATTEST:

Evyonne Browning, Town Clerk

(Seal)