

ORDINANCE NO. O-7-17

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF PALM BEACH SHORES, FLORIDA, AMENDING CHAPTER 18. BUSINESSES, OCCUPATIONS AND PROFESSIONS. OF THE CODE OF ORDINANCES OF THE TOWN OF PALM BEACH SHORES AT ARTICLE II. BUSINESS TAXES. SECTION 18-31. SCHEDULE OF BUSINESS TAXES. TO PROVIDE FOR A FIVE (5) PERCENT INCREASE TO THE BUSINESS TAX RATES FOR ALL THE TOWN'S EXISTING BUSINESS TAX CLASSIFICATIONS IN ACCORDANCE WITH STATE LAW; 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 ENACTED; PROVIDING A CONFLICTS CLAUSE, A SEVERABILITY CLAUSE, AND AUTHORITY TO CODIFY; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

WHEREAS, Sec. 205.0535, *Florida Statutes*, allows municipalities to increase their business tax rates by up to five (5) percent every other year after establishing an equity study commission and adopting a re-classification and revision ordinance; and

WHEREAS, the Town of Palm Beach Shores established its equity study commission and re-classified the rates charged for its business taxes by means of Ordinance 316, adopted on July 28, 1994; and

WHEREAS, the Town Commission has not increased its business tax rates since at least prior to the year 2012, and now desires to increase the current business tax rates for existing classifications by five (5) percent in accordance with state law; and

WHEREAS, the Town Commission has determined that such amendments to the Town's business regulation code are in the best interests of the citizens of the Town of Palm Beach Shores.

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 Article II. Business Taxes. at Sec. 18-31. Schedule of business taxes. by providing for a five (5) percent

increase to the business tax rates for all the Town's existing business tax classifications; providing that Sec. 18-31 (including Exhibit "A" thereto) shall hereafter read as follows:

Sec. 18-31. - Schedule of business taxes.

The amount of tax which shall be paid to the town by each and every person, firm, association or corporation engaged in or practicing such business, profession or occupation as herein contained is hereby fixed and imposed as follows, per annum, unless otherwise specified:

EXHIBIT A

SCHEDULE OF BUSINESS LICENSE TAXES

Business License tax

(1) Principal categories:

- a. Hotel, motel, apartment rentals, single-family rentals, and condominium rentals
 - 1. Each unit, up to and including four..... ~~\$26.25~~ \$25.00
 - 2. Each additional unit over four..... ~~\$3.15~~ 3.00
- b. Marina..... ~~\$157.50~~ 150.00
Slips and moorings, each rental..... ~~\$3.15~~ 3.00
- c. Non-classified..... ~~\$157.50~~ 150.00

(2) Accessory categories:

- a. Retail stores..... ~~\$78.75~~ 75.00
- b. Restaurant, each seat \$2.50 up to a maximum of..... ~~\$262.50~~ 250.00
- c. Cocktail lounge and bar, each seat \$2.50 up to a maximum of..... ~~\$157.50~~ 150.00
- d. Personal services..... ~~\$78.75~~ 75.00
- e. Licensed professional services..... ~~\$78.75~~ 75.00
- f. Rentals:
 - 1. Boats, other than charter..... ~~\$105.00~~ 100.00
 - 2. Motor vehicles..... ~~\$472.50~~ 450.00
 - 3. Bicycle..... ~~\$78.75~~ 75.00
 - 4. Miscellaneous non-motorized beach paraphernalia..... ~~\$78.75~~ 75.00
- g. Charter boats..... ~~\$105.00~~ 100.00
- h. Non-classified..... ~~\$157.50~~ 150.00

- (3) Miscellaneous categories:
- a. Construction, crafts and building trades..... \$105.00 100.00
 - b. Home occupational license..... \$78.75 75.00

Section 2: 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 enacted.

Section 3: All ordinances or parts of ordinances in conflict herewith be and the same are hereby repealed.

Section 4: Should any section or provision of this ordinance or any portion thereof, any paragraph, sentence or word be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder of this ordinance.

Section 5: Specific authority is hereby granted to codify and incorporate this ordinance into the existing Code of Ordinances of the Town of Palm Beach Shores.

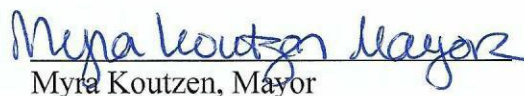
Section 6: The newly adopted Schedule A to Sec. 18-31 shall become effective immediately and shall be applicable to all business tax receipts beginning with those that would become delinquent if not paid by October 1, 2017.

FIRST READING the 17th day of July, 2017.

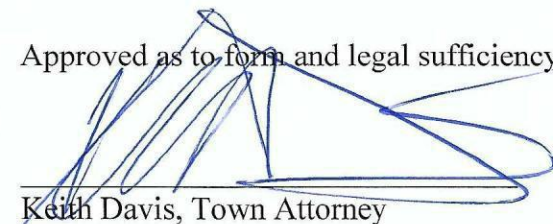
SECOND & FINAL READING this 21st day of August, 2017.

ATTEST:


Evyonne Browning, Town Clerk


Myra Koutzen, Mayor

Approved as to form and legal sufficiency,


Keith Davis, Town Attorney

(Seal)

