

CHAPTER 13 -- BUSINESS TAX RECEIPTS

Section 13-101. GENERAL BUSINESS TAX RECEIPT REQUIREMENTS AND REGULATIONS.

(A) **BUSINESS TAX RECEIPT REQUIRED.** Unless exempted by State Law, it shall be unlawful for any person to either directly or indirectly conduct any business without first having obtained or registered a current Business Tax Receipt as required by this Chapter. (Ord. 3507 – 12.21.06)

(B) **ONE ACT SHALL CONSTITUTE DOING BUSINESS.**

1. Any person shall be deemed to be conducting business when he does any of the following: (Ord. 3507 – 12.21.06)
 - (a) Sells any goods or service(s). (Ord. 3507 – 12.21.06)
 - (b) Solicits business and/or offers goods or service(s) for sale, for hire, for lease, or for rent. (Ord. 3507 – 12.21.06)
 - (c) Acquires or uses any vehicle, premises, machine, or device in the City for business purposes. (Ord. 3507 – 12.21.06)
 - (d) Performs a "trade" service for any owner, tenant, or person in possession or in charge of any land or building including any part thereof. (Ord. 3507 – 12.21.06)
 - (e) Holds oneself out to the public at a given location, by sign, printed matter, classified section, telephone directory, city directory, word of mouth, or otherwise, as being engaged in business or as offering for sale to the public: services, personal property, or the personal property of others, regardless of whether such person actually transacts any business or practices a profession; provided, these provisions shall not apply to the sale by a family or an individual of personal property acquired by the family or individual and actually used as part of the household. (Ord. 3507 – 12.21.06)
2. Any person doing business within the City is subject to the requirements of this Chapter, including payment of all Business Taxes and permit fees, penalty charges, or any other charges and fees established in this Chapter. (Ord. 3507 – 12.21.06)

(C) **PRIMARY BUSINESS LOCATED OUTSIDE CITY LIMITS.** All canvassers/solicitors, contractors and property maintenance services conducting business within the City who do not maintain a permanent place of business or branch establishment within the City shall be required to register a current Business Tax Receipt issued by the governmental authority in which they maintain their primary location. The annual fee for such registration shall be Twenty Dollars (\$20.00). All such registrations shall expire on September 30th of each year. (Ord. 3507 – 12.21.06)

(D) **AGENTS RESPONSIBLE FOR OBTAINING BUSINESS TAX RECEIPT.** Agents or other representatives of nonresidents who are doing business in the City shall be personally responsible for the compliance of their principals and of the business(es) they represent with the provisions of this Chapter. (Ord. 3507 – 12.21.06)

(E) BRANCH ESTABLISHMENTS. Each branch establishment or business location shall be treated as a separate business and shall require a separate Business Tax Receipt provided, however, that warehouses and Distributing Plants, used in connection with and incidental to a business that has a receipt under the provisions of this Chapter, shall not be deemed a separate place of business or branch establishment. (Ord. 3507 – 12.21.06)

(F) MORE THAN ONE BUSINESS AT THE SAME LOCATION. Any person engaged in two (2) or more businesses at the same location which have been designated in the fee schedule as a separate business, occupation, or profession (including certain machines and vehicles) shall require a separate Business Tax Receipt for each such designated business, occupation, or profession. (Ord. 3507 – 12.21.06)

1. The operator of a flea market shall purchase a blanket receipt, the fee for which shall be calculated based on the number of stalls or rental spaces available at the flea market. (Ord. 3507 – 12.21.06)
2. Flea market is defined as the sale or bartering of new or used merchandise or goods to the public, whether conducted indoors or outdoors, by more than one vendor. The sale of services shall not constitute a flea market, and anyone selling or bartering services shall obtain the appropriate-Business Tax Receipt(s) as required herein. In the event the merchandise or goods remain at the flea market for more than seven (7) consecutive days, the same shall not be deemed a flea market, and anyone selling or bartering said merchandise or goods shall obtain the appropriate Business Tax Receipt(s) as required herein. (Ord. 3507 – 12.21.06)

(G) BUSINESS TAX RECEIPT ISSUANCE PROCEDURES.

1. Applications. All persons and entities required to obtain a Business Tax Receipt from the city shall submit a signed, completed application to the City Manager or designee on a form supplied by the City. No Business Tax Receipt shall be issued unless the applicant provides his Federal Employer Identification number or Social Security number, as appropriate. Applications for any adult entertainment establishment shall comply with the requirements of Section 13-104. (Ord. 3507 – 12.21.06)
2. Issuance and Expiration Date. All Business Tax Receipts required herein, shall be available for sale to the public beginning August 1 of each year. All Business Tax fees, except as otherwise expressly provided herein, shall be due and payable on or before September 30 of each year. If September 30 should fall on a weekend or holiday, the Business Tax fees shall be due and payable on or before the first business day following September 30. All Business_Tax Receipt(s) shall expire on September 30 of the succeeding year unless revoked or abandoned prior to that date. (Ord. 3507 – 12.21.06)
3. "Delinquency Fee".
 - (a) If a Business Tax fee shall not be paid on or before September 30, the same shall be considered to be in default. (Ord. 3507 – 12.21.06)

- (b) Business Tax fees in default shall be subject to a delinquency penalty of ten percent (10%) during the month of October, plus an additional five percent (5%) for each additional month of default provided that the total delinquency penalty shall not exceed twenty-five percent (25%) of the Business Tax fee for the delinquent establishment. The payment of this fee shall not be in lieu of other charges imposed for violation for provisions of this Chapter. (Ord. 3507 – 12.21.06)
- (c) Any person doing business without first obtaining or registering a Business Tax Receipt as required by this Chapter shall pay a penalty of twenty-five percent (25%) of the required Business Tax fee. The payment of this fee shall not be in lieu of other charges imposed for violation for provisions of this Chapter. (Ord. 3507 – 12.21.06)
- (d) Any person doing business without first obtaining or registering a Business Tax Receipt as required by this Chapter, who does not pay the required Business Tax fee within 150 days after the initial notice of the Business Tax fee being due, shall be subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and shall, in addition to all other monies payable hereunder, pay an administrative penalty in the amount of two hundred fifty dollars (\$250.00). The payment of this administrative penalty shall not prevent the City from enforcing the penalties provided for in Section 13-106(C) of this Chapter, or from bringing a civil action to collect such other and further penalties and damages, including reasonable attorney's fees, as may be authorized by law. (Ord. 3507 – 12.21.06)

(H) TRANSFER OF BUSINESS TAX RECEIPT

- 1. A Business Tax Receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of ten percent (10%) of the annual Business Tax fee, but not less than Three Dollars (\$3.00) nor more than Twenty-Five Dollars (\$25.00), and presentation of the original Business Tax Receipt(s) and evidence of the sale. (Ord. 3507 – 12.21.06)
- 2. A Business Tax Receipt may be transferred from one location to another location within the City upon payment of a transfer fee of ten percent (10%) of the annual Business Tax fee, but not less than Three Dollars (\$3.00) nor more than Twenty-Five Dollars (\$25.00), and presentation of the original Business Tax Receipt(s) and evidence of the business location. (Ord. 3507 – 12.21.06)

(I) DISPLAY OF RECEIPT.

- 1. Every person required to have a City Business Tax Receipt(s) shall at all times from the issuance of said-Business Tax Receipt (s) by the City conspicuously display said Business Tax Receipt (s) in his place of business(es). (Ord. 3507 – 12.21.06)

2. Where the Business Receipt does not have a place of business, the Business Tax Receipt Recipient shall be prepared at all times while engaged in his occupation to present their Business Tax Receipt(s) for inspection by any authorized City employee when requested to do so. (Ord. 3507 – 12.21.06)

(J) PREREQUISITES FOR ISSUANCE OF BUSINESS TAX RECEIPT(S).

No Business Tax Receipt shall be issued or renewed unless the person or business listed below submits a current State certificate, registration or license, or proof of copy of the same: (Ord. 3507 – 12.21.06)

1. First time applicants who practice a profession regulated by the Department of Business and Professional Regulation, or any board or commission thereof, shall exhibit an active state certificate, registration or license from the Department of Business and Professional Regulation. When applying for a Business Tax Receipt no Business Tax Receipt shall be renewed by the City for any person so regulated whose license has been suspended, revoked or inactivated by the Department of Business and Professional Regulation unless such person can exhibit an active state certificate, registration or license. (Ord. 3507 – 12.21.06)
2. Operation of a pharmacy shall require a current permit issued by the Board of Pharmacy. No Business Tax Receipt shall be required in order to practice the profession of pharmacy. (Ord. 3507 – 12.21.06)
3. Operation of an adult congregate living facility regulated under Part III of Chapter 400, Florida Statutes, shall require a license issued by the Department of Health and Rehabilitative Services for such facility at the specified location or locations. (Ord. 3507 – 12.21.06)
4. Operation of any pest control business regulated under Chapter 482, Florida Statutes, shall require a current license from the Department of Agriculture and Consumer Services for each of its business locations in the City. (Ord. 3507 – 12.21.06)
5. Operation of a health studio regulated under Section 501.012-501.019, Florida Statutes, or a ballroom dance studio regulated under Section 501.143, Florida Statutes, shall require a current license, registration or letter of exemption from the Department of Agriculture and Consumer Services. (Ord. 3507 – 12.21.06)
6. Operation of a travel agency or other travel business regulated under Section Chapter 559.927, Florida Statutes, shall require a current registration or letter of exemption from the Department of Agriculture and Consumer Services. (Ord. 3507 – 12.21.06)
7. Operation of a telemarketing business regulated under Part IV of Chapter 501, Florida Statutes, shall require a current license, registration or affidavit of exemption from the Department of Agriculture and Consumer Services. (Ord. 3507 – 12.21.06)

Section 13-102. FIRE AND OTHER ALTERED GOODS SALE; GOING-OUT-OF-BUSINESS SALE; PERMITS REQUIRED. No person shall engage in or conduct a fire and other altered goods sale, going-out-of-business sale, or similar sale without first having obtained a permit therefor from the City. A City permit shall not be issued unless the applicant establishes that he has complied with all provisions of Part III of Chapter 559, Florida Statutes. The fee for each City permit shall be Fifty Dollars (\$50.00), which fee shall be in addition to any other fees imposed by this Chapter, City Code, or any other applicable law or regulation. (Ord. 3507 – 12.21.06)

All such permits as referenced above shall be posted as required by State Law. (Ord. 3507 – 12.21.06)

Section 13-103. BUSINESS TAX EXEMPTIONS. The following are exempt from either obtaining a Business Tax Receipt or paying a fee to obtain a Business Tax Receipt, as set forth below: (Ord. 3507 – 12.21.06)

- (A) **MOTOR VEHICLES.** Vehicles used by any person under this Chapter for the sale or delivery of tangible personal property from their place of business on which Business Tax Receipt is paid shall not be construed to be separate places of business, and no Business Tax Receipt shall be required, for such vehicles or the operators thereof as provided under Chapter 205.063, Florida Statutes. (Ord. 3507 – 12.21.06)
- (B) **FARM PRODUCTS.** No Business Tax Receipt shall be required of any natural person for the selling of farm products or products manufactured therefrom, except alcoholic beverages as defined and regulated under Chapter 4 and Chapter 18 of the City's Code of Ordinances, when such products were grown or produced by such natural person, as provided under Chapter 205.064, Florida Statutes. (Ord. 3507 – 12.21.06)
- (C) **NONRESIDENT PERSONS REGULATED BY THE DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION.** No person engaged in or managing a business, profession or occupation regulated by the Department of Business and Professional Regulation that performs work or services on a temporary or transitory basis in the City, when that person has paid for a Business Tax Receipt for the current year to the county or municipality in the State where their permanent business location or branch office is maintained, shall be required to register or obtain Business Tax Receipt from the City as provided under (Chapter 205.065, Florida Statutes). (Ord. 3507 – 12.21.06)
- (D) **CERTAIN DISABLED PERSONS, THE AGED AND WIDOWS WITH MINOR DEPENDENTS.** All disabled persons physically incapable of manual labor, widows with minor dependents and persons 65 years of age or older, with not more than one employee or helper and who use their own capital only, not in excess of \$1,000.00, shall be allowed to obtain a Business Tax Receipt without paying the required fee. Proof of such exemption, as provided for under Chapter 205.162, Florida Statutes, shall be furnished to the City. The Business Tax Receipt issued by the City shall plainly state such exemption and the reason for such exemption. The exemption provided under this Section, shall not apply to the selling of alcoholic beverages, as defined and regulated under Chapter 4 and Chapter 18 of the City's Code of Ordinances. (Ord. 3507 – 12.21.06)

- (E) DISABLED VETERANS. All disabled veterans or the unremarried spouses of a deceased disabled veteran engaged in any business or occupation which may be carried on mainly through the personal efforts of the Business Tax Receipt Recipient as a means of livelihood shall be allowed to obtain a Business Tax Receipt without paying the required fee, when such fee does not exceed the sum of \$50.00. When the fee exceeds the sum of \$50.00, the remainder in excess of \$50.00 shall be paid by the Business Tax Receipt Recipient. Proof of such exemption, as provided for under Chapter 205.171, Florida Statutes, shall be furnished to the City. The Business Tax Receipt issued by the City shall be marked across the face thereof "Veterans Exempt Receipt" - "Not Transferable". The exemption provided under this Section, shall not apply to the selling of alcoholic beverages, as defined and regulated under Chapter 4 and Chapter 18 of the City's Code of Ordinances. (Ord. 3507 – 12.21.06)
- (F) CHURCHES, TEMPLES AND SIMILAR RELIGIOUS INSTITUTIONS. No Business Tax Receipt shall be required for practicing the religious tenets of any church or other religious institution, as provided under Chapter 205.191, Florida Statutes. (Ord. 3507 – 12.21.06)
- (G) CHARITABLE, RELIGIOUS, FRATERNAL, YOUTH, CIVIC, SERVICE OR OTHER SUCH ORGANIZATION OCCASIONAL SALES OR FUNDRAISING. No Business Tax Receipt shall be required, as provided under Chapter 205.192, Florida Statutes. (Ord. 3507 – 12.21.06)
- (H) MOBILE HOME SETUP OPERATIONS. No Business Tax Receipt shall be required of a duly licensed mobile home dealer or a duly licensed mobile home manufacturer, or an employee of such dealer or manufacturer, who performs setup operations, as provided under Chapter 205.193, Florida Statutes. (Ord. 3507 – 12.21.06)

Section 13-104. APPLICATION REQUIREMENTS FOR ADULT ENTERTAINMENT ESTABLISHMENTS.

(A) APPLICATIONS. Any person requiring a Business Tax Receipt for an adult entertainment establishment, as defined in Section 18-1502 of the City's Code of Ordinances, shall make written application with the City. The City shall provide a form for application. The application(s) must be signed by the applicant, if an individual, or by duly authorized partners, if a partnership, or by duly authorized agent, if a club or corporation, verified by oath or affidavit, and shall contain the following information: (Ord. 3507 – 12.21.06)

1. The name, age, date of birth, address, telephone number, social security number and drivers license number of the manager or agent who conducts the business and the applicant in the case of an individual; and in the case of a partnership, the persons entitled to share in the profits thereof; and in the case of a corporation for profit, or of a club, the date of incorporation, the objects for which it was organized, and the names and addresses of the officers and directors and any stockholder owning in the aggregate more than five percent (5%) of the stock (if said stockholder is a corporation, then disclosure of the stockholders of that corporation as specified herein must be made) and any and all information which may be reasonably requested by the City in order to determine whether the applicant, manager and other individuals, persons, officers, directors, or shareholders named herein properly qualify under the terms of this Chapter. (Ord. 3507 – 12.21.06)

2. The character of business of the applicant; and in the case of a corporation, the purposes for which it was formed. (Ord. 3507 – 12.21.06)
3. The length of time that said applicant has been in business of that character; and in the case of a corporation, the date on which its charter was issued. (Ord. 3507 – 12.21.06)
4. The location and description of the premises or place of business which is to be operated under such Business Tax Receipt. (Ord. 3507 – 12.21.06)
5. A statement as to whether applicant has made similar application for another similar Business Tax Receipt on premises other than described in this application, and the disposition of such application. (Ord. 3507 – 12.21.06)
6. A statement as to whether the applicant has ever been convicted of a felony or is not qualified to receive a Business Tax Receipt by reason of any matter or thing contained in this Chapter or the Ordinances of this City or the laws of this State. (Ord. 3507 – 12.21.06)
7. A statement as to whether a previous license issued by any State, or subdivision thereof, or by the federal government, has been revoked, and the reason therefor. (Ord. 3507 – 12.21.06)
8. A statement that the applicant will not violate any of the laws of the State of Florida, or of the United States, or any Ordinance of the City in the conduct of his place of business. (Ord. 3507 – 12.21.06)

(B) RESTRICTIONS ON ISSUANCE. No adult entertainment Business Tax Receipt shall be issued or transferred to: (Ord. 3507 – 12.21.06)

1. A person who has been convicted of a felony under the laws of any state or of the United States. (Ord. 3507 – 12.21.06)
2. A person who has been convicted of being the keeper or is keeping a house of ill fame. (Ord. 3507 – 12.21.06)
3. A person who has been convicted of pandering or other crime or misdemeanor opposed to decency and morality. (Ord. 3507 – 12.21.06)
4. A person whose receipt issued under this Chapter has been revoked for cause.
5. A person who at the time of application for renewal of any Business Tax Receipt issued hereunder would not be eligible for such Business Tax Receipt upon a first application. (Ord. 3507 – 12.21.06)
6. A partnership unless all of the members of such partnership shall be qualified to obtain a Business Tax Receipt. (Ord. 3507 – 12.21.06)
7. A person whose place of business is conducted by a manager or agent unless said manager or agent possesses the same qualifications required of the Business Tax Receipt Recipient. (Ord. 3507 – 12.21.06)

8. A person who does not own the premises for which a Business Tax Receipt is sought, or does not have a lease thereon for the full period for which the Business Tax Receipt is to be issued. (Ord. 3507 – 12.21.06)
9. A person who is not a beneficial owner of the business to be operated by the Business Tax Receipt. (Ord. 3507 – 12.21.06)

Section 13-105. REQUIREMENTS FOR EMPLOYMENT OFFICES, TEMPORARY LABOR (DAY LABOR ESTABLISHMENTS).

(A) **APPLICATIONS.** Any person requiring a Business Tax Receipt for employment offices, temporary labor (day labor establishments), as defined in Section 18-1502 of the City's Code of Ordinances, shall make written application with the City. The City shall provide a form for application. The application must be signed by the applicant, if an individual, or by duly authorized partners, if a partnership, or by duly authorized agent, if a club or corporation, verified by oath or affidavit. (Ord. 3508 – 12.21.06)

(B) **RESTRICTIONS ON ISSUANCE AND/OR RENEWAL.** No Business Tax Receipt for an employment office, temporary labor (day labor establishment) shall be issued or renewed after September 30, 2008 unless the establishment has provided, and the City Manager or designee has verified the provision of: (Ord. 3508 – 12.21.06)

1. On-site sanitary facilities to include toilets and sinks sufficient for the maximum number of employees and/or clients based at the establishment. (Ord. 3508 – 12.21.06)
2. On-site signage inside the premises in areas where employees and/or clients gather stating sanitary facilities are provided on-site for use by the employees and/or clients before and after work each day. (Ord. 3508 – 12.21.06)

(C) **INSPECTION REQUIRED.** Prior to the issuance of or renewal of a Business Tax Receipt for an employment office, temporary labor (day labor establishment), the City shall inspect the premises to ensure the requirements of this Section are being provided. Should the City's inspection reveal non-compliance with the requirements of this Section, the Business Tax Receipt will not be issued or renewed until such time as the requirements have been met and confirmed by the City. (Ord. 3508 – 12.21.06)

Section 13-106. BUSINESS TAX RECEIPT CLASSIFICATIONS AND FEES.

(A) **BUSINESS TAX RECEIPT CLASSIFICATIONS.** The 1987 Edition of the Standard Industrial Classification Manual, as published by the United States Office of Management and Budget, pertaining to the Divisions and Standard Industrial Classification of establishments, (hereinafter "SIC") and a copy of which is on file with the City Manager or designee, is hereby adopted and incorporated herein by reference. (Ord. 3507 – 12.21.06)

(B) **BUSINESS TAX FEES.** Business Tax fees are hereby levied as set forth in Table I. Business Tax fees for any establishment not specifically identified in Table I shall be levied in the same amount as the Business Tax fee levied for the closest comparable type of establishment specifically identified in Table I. (Ord. 3507 – 12.21.06)

1. Number of Employees: Every person doing business in the City where the amount of the Business Tax fee to be paid is dependent upon the number of employees, shall file a statement at the time payment is made setting forth the total number of employees, including all shifts and part-time employees, for the previous twelve (12) months. (Ord. 3507 – 12.21.06)
 - (a) New businesses may use the actual number of employees or an estimate of the number of employees anticipated for the remainder of the current Business Tax period. (Ord. 3507 – 12.21.06)
 - (b) If the total number of employees at a business is at least twice that of the maximum number of employees listed in the highest fee category in Table 1 herein, then the Business Tax fee shall increase by 30% of the original fee. If the total number of employees is at least triple that of the maximum number of employees listed in the highest fee category in Table 1, then the Business Tax fee shall increase by 60% of the original fee. If the total number of employees is at least quadruple that of the maximum number of employees listed in the highest fee category in Table 1, then the Business Tax fee shall increase by 90% of the original fee. The Business Tax fee shall continue to increase in like fashion in proportion to the total number of employees at a business. (Ord. 3507 – 12.21.06)
2. Square Footage of Floor Area. Every person doing business in the City where the amount of the Business Tax fee to be paid is dependent upon the square footage of floor area of the establishment shall file a statement at the time payment is made setting forth the total square footage of floor area of the establishment. (Ord. 3507 – 12.21.06)
3. Acreage of Premises. Every person doing business in the City where the amount of the Business Tax fee to be paid is dependent upon the acreage of the premises of the establishment shall file a statement at the time payment is made setting forth the acreage of the premises of the establishment. (Ord. 3507 – 12.21.06)
4. Number of Units/Locations. Every person doing business in the City where the amount of the Business Tax fee to be paid is dependent upon the number of units (i.e. vendor spaces, rental units, agents, trucks, buses, airplanes, etc.) or locations shall file a statement at the time payment is made setting forth the number of units and/or locations. (Ord. 3507 – 12.21.06)
5. Change In Number of Employees, Floor Area Acreage or Units/Locations After Issuance of Business Tax Receipt. Any change in the number of employees, square footage of floor area of the establishment, acreage of the premises of the establishment or in units/locations at the establishment after the issuance of a Business Tax Receipt shall require the Business Tax Receipt Recipient to update said information on a Business Tax Receipt. Any change that increases the Business Tax fee, as set forth in Table 1 of this Chapter, shall require the Business Tax Receipt Recipient to pay for said increase. It shall be the responsibility of the Business Tax Receipt Recipient to ensure accuracy of the information on file with the City. Any reduction in the number of employees, floor area, acreage or units/locations will be adjusted in the succeeding year's Business Tax fee and will not result in a refund to the applicant. (Ord. 3507 – 12.21.06)

6. Full Business Tax Fee. For each Business Tax Receipt renewed and for each new Business Tax Receipt issued between October 1 and March 31 of each year, the full amount of the Business Tax fee hereby imposed shall be paid. (Ord. 3507 – 12.21.06)
7. Half Business Tax Fee. For each Business Tax Receipt issued to a business commencing operations on or after April 1 of each year, one-half (1/2) the total amount of the Business Tax fee hereby imposed shall be paid. (Ord. 3507 – 12.21.06)

Section 13-107. ENFORCEMENT.

(A) INSPECTIONS.

1. The City Manager or designee(s) is hereby authorized to conduct inspections of businesses to determine compliance with the provisions of this Chapter. (Ord. 3507 – 12.21.06)
2. Reports of Inspections. The City Manager or designee(s) inspecting receipt(s), their businesses, or premises, as herein authorized, shall report all violations of this Chapter. (Ord. 3507 – 12.21.06)

(B) ORDER TO COMPLY.

1. When the City Manager or designee(s) has reported a violation of this Chapter, the City Manager or designee(s) shall issue to the affected person an order to comply. Alternately, the City Manager or designee(s) may issue citations to be referred to the appropriate County Court for a hearing on the charge, in accordance with the provisions of Section 2-1215 of the City's Code of Ordinance. (Ord. 3507 – 12.21.06)
2. Nature of notice. Such orders and all other notices issued pursuant to this Chapter shall be in writing and shall contain the following: (Ord. 3507 – 12.21.06)
 - (a) Such notice shall inform the Business Tax Receipt Recipient of the specific violation(s) and his right to contest the same at a hearing before the City's Code Enforcement Board or a court of competent jurisdiction, as appropriate. (Ord. 3507 – 12.21.06)
 - (b) Such notice shall be either personally delivered or deposited in the United States mail for delivery, addressed to the Business Tax Receipt Recipient whose name appears on the Business Tax Receipt(s). (Ord. 3507 – 12.21.06)
 - (c) In the absence of the person affected or his agent or employee, a copy of such notice shall be affixed to some structure on the premise to comply with notification. (Ord. 3507 – 12.21.06)
3. Period for compliance. The order to comply shall require compliance within a reasonable time period set by the City Manager or designee(s). Extensions of time may be granted by the City Manager or designee(s). (Ord. 3507 – 12.21.06)

(C) **PENALTIES.** In addition to any delinquency fees provided under Section 13-101(G), any person, or entity violating any of the provisions of this Chapter shall be punished with a fine not to exceed Five Hundred Dollars (\$500.00) and/or sixty (60) days in jail for each offense, and each day that such violation is committed or permitted to continue, shall constitute a separate offense and shall be punishable as such hereunder. (Ord. 3507 – 12.21.06)

Section 13-108. REVOCATION OF BUSINESS TAX RECEIPT.

(A) **GENERAL PROVISIONS FOR THE REVOCATION OF BUSINESS TAX RECEIPT.**

1. In the event the City determines that a person holding a current Business Tax Receipt is conducting any business which violates one or more provisions of the Code of Ordinances of the City of Pinellas Park, or is so adverse to the public health, safety, and general welfare as to constitute a nuisance, or makes a false statement on the application for a Business Tax Receipt, the Chief Business Tax shall have the authority to issue such person a notice stating that if the violation(s) are not eliminated or corrected within thirty (30) days from the date of receipt thereof, the Business Tax Receipt shall be revoked. Such notice shall advise the Business Tax Receipt holder of the nature of the violation(s), and shall advise the holder of the right to a hearing as provided for herein. (Ord. 3507 – 12.21.06)
 - (a) In the event that a person holding a current Business Tax Receipt for the operation of an adult entertainment establishment shall be convicted of any offense involving moral turpitude in connection with the operation of such adult entertainment establishment by a court of competent jurisdiction, shall result in an automatic revocation of the Business Tax Receipt, and the person/entity holding the Business Tax Receipt shall be so notified. The Business Tax Receipt holder may file a written request with the City Clerk requesting an appeal, which appeal shall be heard by a Hearing Committee as set forth herein. If no appeal is taken by the Business Tax Receipt holder as provided herein, the Business Tax Receipt shall be automatically revoked. Upon revocation of the Business Tax Receipt, the holder shall immediately cease doing business at any location listed therein and no new Business Tax Receipt for an adult entertainment establishment shall be issued to the holder, or to any entity in which the holder is a principal, for a period of twelve (12) months from the date of revocation, or if an appeal is filed from the date the decision affirming revocation is rendered. (Ord. 3507 – 12.21.06)
2. If the Business Tax Receipt holder does not eliminate or correct such violation within the required time, the Business Tax Receipt shall be automatically revoked, and no new Business Tax Receipt shall be issued until such violations are corrected. Upon revocation of the Business Tax Receipt, the Business Tax Receipt holder shall immediately cease doing business at any location listed therein, and no further business may be conducted thereat until such violations are corrected and a new application for a Business Tax Receipt is submitted to the City Manager or designee. (Ord. 3507 – 12.21.06)

3. At any time prior to the expiration of the thirty (30) day period for compliance, the Business Tax Receipt holder may file a written request with the City Clerk requesting an appeal of the violation notice. Upon the Clerk's receipt of a written request for an appeal the City Manager or designee(s), shall direct that a hearing be held thereon within twenty (20) days from the date of receipt of the request for an appeal. The Business Tax Receipt holder shall receive a minimum of five (5) days' written notice of the hearing. (Ord. 3507 – 12.21.06)
4. The hearing shall be conducted at the designated time and place before a Hearing Committee consisting of the City Manager and two other City employees not working under the supervision or control of the City's Business Tax Receipt or building inspection departments. The Chief Business Tax Officer may be represented at the hearing by the City Attorney, and the Business Tax Receipt holder may be represented by legal counsel of his choice at his own expense. (Ord. 3507 – 12.21.06)
5. The hearing shall be conducted in an informal manner, and the formal rules of evidence courts of law shall not apply. (Ord. 3507 – 12.21.06)
6. The proceedings at the hearing shall be recorded on tape by the City Clerk, and shall be conducted as follows: (Ord. 3507 – 12.21.06)
 - (a) The City Manager or designee shall present testimony and other evidence. (Ord. 3507 – 12.21.06)
 - (b) The Business Tax Receipt holder shall then present testimony and other evidence. (Ord. 3507 – 12.21.06)
 - (c) The City Manager or designee and the Business Tax Receipt holder shall have the right of cross examination. (Ord. 3507 – 12.21.06)
 - (d) The Hearing Committee shall have the right of inquiry. (Ord. 3507 – 12.21.06)
 - (e) The Chief Business Tax Official and the Business Tax Receipt holder shall have the right to present rebuttal evidence. (Ord. 3507 – 12.21.06)
 - (f) Upon completion of the presentation of the testimony and evidence, the hearing shall be closed, and the Hearing Committee shall analyze all testimony and evidence so presented. (Ord. 3507 – 12.21.06)
 - (g) The Hearing Committee shall, by majority vote, render a decision either affirming or denying the determination of the City Manager or designee. The Hearing Committee's decision shall be reduced to writing within twenty (20) days after the hearing, and copies thereof shall contain findings of fact and conclusions of law. Copies thereof shall be furnished to the parties. The Hearing Committee's decision shall be final. (Ord. 3507 – 12.21.06)

7. Upon the filing of a written decision confirming the determination of the City Manager or designee the Business Tax Receipt shall stand automatically and immediately revoked, and no new receipt shall be issued. Upon revocation, the receipt holder shall immediately cease doing business in any location listed therein. (Ord. 3507 – 12.21.06)

(B) SPECIAL PROVISIONS FOR REVOCATION OF ADULT ENTERTAINMENT ESTABLISHMENT BUSINESS TAX RECEIPT.

1. In the event that a person holding a current Business Tax Receipt for the operation of an adult entertainment establishment shall be convicted of any offense involving moral turpitude in connection with the operation of such adult entertainment establishment by a court of competent jurisdiction, the City Manager or designee shall supply such person with written notice of intent to revoke their Business Tax Receipt. (Ord. 3507 – 12.21.06)

If no appeal is taken by the Business Tax Receipt holder as provided herein, their Business Tax Receipt shall be automatically revoked. (Ord. 3507 – 12.21.06)

Upon revocation of the Business Tax Receipt, the Business Tax Receipt holder shall immediately cease doing business at any location listed therein. (Ord. 3507 – 12.21.06)

2. Any time prior to the expiration of thirty (30) days following the receipt of written notice of intent to revoke their Business Tax Receipt from the City Manager or designee, the adult entertainment establishment receipt holder may file a written request with the Business Tax Officer, City Manager or designee stating that they wish to appeal the pending revocation notice. A hearing will be set by the City Manager within fifteen (15) days after the City Manager is notified in writing by said person that they desire such a hearing. The receipt holder shall receive a minimum of five (5) days' written notice of the hearing. (Ord. 3507 – 12.21.06)
3. The hearing shall be conducted at the designated time before a hearing committee consisting of the City Manager and two other City employees not working under the supervision and control of the Department Head also having supervision and control of the Business Tax Inspector as designated by the City Manager. The Business Tax Inspector, City Manager or designee may be represented at the hearing by the City Attorney, and the Business Tax Receipt holder may be represented by legal counsel at their own expense. (Ord. 3507 – 12.21.06)
4. The hearing shall be conducted in an informal manner, and the formal rules for admission of evidence in courts shall not apply. (Ord. 3507 – 12.21.06)
5. The proceedings at the hearing shall be recorded on tape by the City Clerk, and shall be conducted as follows: (Ord. 3507 – 12.21.06)
 - (a) The City Manager or designee shall present testimony and evidence. (Ord. 3507 – 12.21.06)
 - (b) The Business Tax Receipt holder shall then present testimony and evidence. (Ord. 3507 – 12.21.06)

- (c) The City Manager or designee and the Business Tax Receipt holder shall have the right of cross examination. (Ord. 3507 – 12.21.06)
 - (d) The hearing panel shall have the right of inquiry. (Ord. 3507 – 12.21.06)
 - (e) The City Manager or designee and the Business Tax Receipt holder shall have the right to present rebuttal evidence. (Ord. 3507 – 12.21.06)
 - (f) Upon completion of the presentation of the testimony and evidence, the hearing shall be closed, and the hearing panel shall analyze all testimony and evidence so presented. (Ord. 3507 – 12.21.06)
- 6. The hearing panel shall, by majority vote, render a decision either confirming or denying the determination of the City Manager or designee. This decision shall be reduced to writing within five (5) days after the hearing, and copies thereof shall be furnished to the City Manager or designee and the Business Tax Receipt holder. This decision shall be final. (Ord. 3507 – 12.21.06)
 - 7. Upon the filing of a written decision confirming the determination of the City Manager or designee, the Business Tax Receipt shall stand automatically and immediately revoked, and no new receipt shall be issued. Upon revocation, the receipt holder shall immediately cease doing business at any location listed therein. (Ord. 3507 – 12.21.06)
 - 8. This Section shall be cumulative to, and not in lieu of, the provisions of Paragraph (A) above. (Ord. 3507 – 12.21.06)

(C) SEVERABILITY. It is the intention of City Council that if any provision of this Section is declared invalid by a court of competent jurisdiction, all other provisions shall remain in effect, valid, and enforceable. (Ord. 3507 – 12.21.06)