

**ORDINANCE 10-2018**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 28, ARTICLE II, SECTION 28-32(m) ENTITLED “BUSINESS TAX RECEIPT REQUIRED; APPLICATION AND PRE-REQUISITES TO ISSUANCE”; PROVIDING FOR CODIFICATION; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Lake Park, Florida is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapters 163, Florida Statutes; and

**WHEREAS**, the Town Commission has adopted regulations regarding taxation which are codified in Chapter 28 of the Town Code; and

**WHEREAS**, the Town Commission has determined that the public’s health, safety and general welfare would be furthered by the amendment of the business tax receipt guidelines; and

**NOW, THEREFORE**, be it ordained by the Town Commission of the Town of Lake Park, Florida that:

**Section 1.** The whereas clauses are incorporated herein as true and correct and as legislative findings of the Town Commission.

**Section 2.** Chapter 28, Article I, Section 28-32(m) of the Town Code of Ordinances is hereby amended as follows:

**Sec. 28-32. – Business tax receipt required; application and pre-requisites to issuance.**

(a) An application for a new business tax receipt or the renewal of an existing business tax receipt shall be accompanied by payment of the appropriate application fee. The amount of these fees shall be established and may be periodically revised through a resolution of the town commission. These fees are intended to cover the costs associated with the processing of applications and renewals by town staff. A business tax receipt must be obtained from the town within 30 days of the opening or establishment of the business, profession or occupation in the town.

(b) A business tax is hereby levied upon and shall be collected from:

(1) Any person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any business within the town; and

(2) Any person who maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any profession or occupation within the town;

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

(4) The tax provided in the business tax schedule for architects, auditors or accountants, dentists, engineers, lawyers, physicians and surgeons, real estate salesmen, or other professions shall be construed to mean that each individual shall pay the tax, whether practicing individually or in partnership or association with other individuals.

(c) The person applying for the business tax receipt shall attest and certify in affidavit form on the application, the type and nature of all businesses, professions and/or occupations being conducted at the location for which the receipt is being requested. Any person applying for a receipt based upon stock of merchandise must also attest and certify that full and complete information has been furnished relative to the stock that has been provided with the application. The town's community development director may require the applicant to disclose such other relevant information as the applicant's full name, address, and the applicant's relationship to the business for which the business tax receipt is requested.

(d) As a prerequisite to receiving a local business tax receipt or transferring a business license under section 18-31, the applicant or new owner must present to the town either:

(1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or

(2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

(e) Any person applying for a local business tax receipt to practice any profession regulated by the department of business and professional regulation, or any board or commission thereof, must produce an active state certificate, registration, or license, or proof of copy of the same, before a business tax receipt may be issued. Thereafter, only persons applying for the first time for a receipt must exhibit such certification, registration, or license.

(f) Any person applying for a business tax receipt to operate a pharmacy must produce a current permit issued by the board of pharmacy; however, no such receipt is required to practice the profession of pharmacy.

(g) Any person applying for a business tax receipt to operate an assisted living facility pursuant to Part III of Chapter 400, F.S., must produce a current license issued by the Agency for Health Care Administration to operate such facility at the specified location or locations.

(h) Any person applying for a business tax receipt to operate a pest control business regulated under Chapter 482, F.S., must produce a current license issued by the department of agriculture and consumer services for each of its business locations in the town.

(i) Any person applying for a business tax receipt to operate a health studio pursuant to F.S. §§ 501.012—501.019 or ballroom dance studio pursuant to F.S. § 501.143, must produce a current license, registration, or letter of exemption from the department of agriculture and consumer services.

(j) Any person applying for a business tax receipt to engage in business as a seller of travel pursuant to Part XI of Chapter 559, F.S., must produce a current registration or letter of exemption from the department of agriculture and consumer services.

(k) Any person applying for a business tax receipt to operate a telemarketing business under F.S. §§ 501.604 and 501.608, must produce a current license or registration from the department of agriculture and consumer services or a current affidavit of exemption.

(l) A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

(m) First time applicants must present, ~~when applicable,~~ a current town-issued zoning ~~confirmation letter~~ certificate that certifies the premises conforms to the appropriate Town's zoning regulations and that the business operator has obtained all necessary permits, approvals, and licenses ~~needed~~ necessary to operate the business. The ~~confirmation letter~~ zoning certificate shall ~~certify~~ include but is not limited to, certification by the town that the premises has passed all required fire inspections, building inspections, and zoning reviews, and other town-conducted reviews and inspections including an inspection of the premises prior to any business tax receipt issued in the Town at a fee established by Resolution of the Town Commission, in order to ensure the premises is consistent with the zoning use of the property and that the premises is in compliance with the Town Code. The inspection of the premises requirement shall apply to businesses that have previously been issued a business tax receipt, including rental business tax receipts, with the inspection required no later than September 30,

2019. All new applications, which include a change in the name of the business, or a change in the ownership of the business, must obtain an inspection of the premises. At least one zoning inspection every five (5) years shall be conducted.

**Section 3. Severability.** If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

**Section 4. Repeal of Laws in Conflict.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**Section 5. Codification.** The sections of the Ordinance may be made a part of the Town Code of Laws and Ordinances and may be renumbered or relettered to accomplish such, and the word "ordinance" may be changed to "section," "article," or any other appropriate word.

**Section 6. Effective Date.** This Ordinance shall take effect immediately upon execution.

LEGAL NOTICE OF  
PROPOSED ORDINANCE  
TOWN OF LAKE PARK

Please take notice that on Wednesday September 5, 2018 at 6:30 p.m. or soon thereafter, the Town Commission of the Town of Lake Park, Florida in a regular session to be held in the Commission Chambers, Town Hall, 535 Park Avenue, Lake Park, Florida will consider the following Ordinances on second reading and proposed adoption thereof:

ORDINANCE 10-2018

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING CHAPTER 28, ARTICLE II, SECTION 28-32(f) ENTITLED "BUSINESS TAX RECEIPT REQUIRED" APPLICATION AND PRE-REQUISITES TO ISSUANCE PROVIDING FOR REDEFINITION, PROVIDING FOR THE REPEAL OF LAWS, ORDINANCES, RESOLUTIONS, ORDINANCES AND PROVIDING FOR AN EFFECTIVE DATE.

If a person desires to appeal any decision made by the Town Commission with respect to any hearing, they will need a record of the proceedings and for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. For additional information, please contact Vivian Mendez, Town Clerk at 561-881-3311.

Vivian Mendez, CMC, Town Clerk  
Town of Lake Park, Florida  
8-26/2018

000040056-01

Upon First Reading this 1 day of August, 2018, the foregoing Ordinance was offered by Vice-Mayor Glas-Castro, who moved its approval. The motion was seconded by Commissioner Flaherty and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR MICHAEL O'ROURKE	<u>/</u>	_____
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>/</u>	_____
COMMISSIONER ERIN FLAHERTY	<u>/</u>	_____
COMMISSIONER ANNE LYNCH	<u>/</u>	_____
COMMISSIONER ROGER MICHAUD	<u>Absent</u>	_____

**PUBLISHED IN THE PALM BEACH POST THIS 19 DAY OF August, 2018**

Upon Second Reading this 5 day of September, 2018, the foregoing Ordinance, was offered by Vice-Mayor Glas-Castro, who moved its adoption. The motion was seconded by Commissioner Michaud, and being put to a vote, the result was as follows:

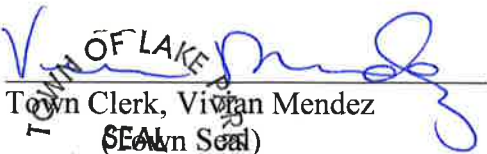
	AYE	NAY
MAYOR MICHAEL O'ROURKE	<u>/</u>	_____
VICE-MAYOR KIMBERLY GLAS-CASTRO	<u>/</u>	_____
COMMISSIONER ERIN FLAHERTY	<u>/</u>	_____
COMMISSIONER ANNE LYNCH	<u>/</u>	_____
COMMISSIONER ROGER MICHAUD	<u>/</u>	_____

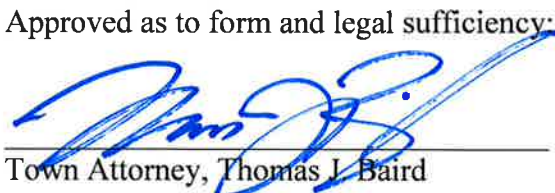
The Mayor thereupon declared **Ordinance No.** 10-2018 duly passed and adopted this 5<sup>th</sup> day of September, 2018.

TOWN OF LAKE PARK, FLORIDA

BY:   
 Mayor, Michael O'Rourke

ATTEST:

  
 Town Clerk, Vivian Mendez  
 (Seal)

Approved as to form and legal sufficiency:  
  
 Town Attorney, Thomas J. Baird

FLORIDA