

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF RIVIERA BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING CHAPTER 10 OF THE CITY'S CODE OF ORDINANCES, ENTITLED "LICENSES AND BUSINESS REGULATIONS", ARTICLE V, ENTITLED "BUSINESS TAX RECEIPT", SECTION 10-150, ENTITLED "CLASSIFICATIONS AND RATE STRUCTURE", BY INCREASING BUSINESS TAX RECEIPT RATES BY 5% FOR BUSINESS TAX RECEIPTS WHICH CURRENTLY HAVE A FEE GREATER THAN \$150.00; PROVIDING FOR CONFLICTS, SEVERABILITY AND CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Florida Statutes Chapter 205, entitled "Local Business Taxes", provides municipalities with the authority to increase Business Tax Receipt fees every other year up to five percent (5%); and

WHEREAS, the City Council last increased City Business Tax Receipt fees by five percent (5%) in 2015 via Ordinance No. 4064; and

WHEREAS, the City Council previously increased all City Business Tax Receipt fees by five percent (5%) in 2013 via Ordinance No. 4026; and

WHEREAS, the City's Code of Ordinances requires that all businesses within the City must obtain and annually renew a City Business Tax Receipt; and

WHEREAS, a majority of City Business Tax Receipts associated with small businesses require a payment of less than one hundred and fifty dollars (\$150.00); and

WHEREAS, to encourage small business growth within the City and to ensure that an undue burden is not placed on small businesses, all City Business Tax Receipt fee categories of one hundred and fifty dollars (\$150.00) or less shall not be increased by this ordinance; and

WHEREAS, it is fiscally responsible for the City to increase all City Business Tax Receipt fee categories which are greater than one hundred and fifty dollars (\$150.00) by five percent (5%), as these fees have not been amended since June of 2015.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIVIERA BEACH, PALM BEACH COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. That Chapter 10 of the Code of Ordinances, entitled "Licenses and Business Regulations", Article V, entitled "Business Tax Receipt", Section 10-150,

entitled "Classifications and rate structure" is hereby amended by increasing the fee due by five percent (5%) for all City Business Tax Receipt fee categories which are greater than one hundred and fifty dollars (\$150.00) as provided within attached "Exhibit A", and as set out below, with additions underlined and deletions shown in ~~striketrough~~ format:

The business tax receipt classifications and fee schedule are adopted to levy business taxes for the privilege of engaging or managing any business, profession or occupation within the incorporated limits of the city. The schedule and fee structure, adopted on ~~June 17, 2015~~ [Insert Adoption Date], due to the length and context of the section, will not be codified, being placed on reserve at the city clerk's office.

SECTION 2. If any word, phrase, clause, subsection or section of this Ordinance is for any reason held invalid, the invalidity thereof shall not affect the validity of any remaining portions of this Ordinance.

SECTION 3. That all sections or parts of sections of the Code of Ordinances, all ordinances or parts of ordinances, and all resolutions or parts of resolutions in conflict herewith, are hereby repealed to the extent of such conflict.

SECTION 4. Specific authority is hereby granted to codify this ordinance.

SECTION 5. This Ordinance shall be in full force and effect immediately upon its final passage and adoption.

PASSED AND APPROVED on the first reading this _____ day of _____,
_____.

PASSED AND ADOPTED on second and final reading this _____ day of _____,
_____.

[REMAINDER OF PAGE INTENTIONALLY BLANK]

APPROVED:

**THOMAS A. MASTERS
MAYOR**

**KASHAMBA L. MILLER-ANDERSON
CHAIRPERSON**

ATTEST:

**CLAUDENE L. ANTHONY
CERTIFIED MUNICIPAL CLERK
CITY CLERK**

**TONYA DAVIS JOHNSON
CHAIR PRO TEM**

**LYNNE L. HUBBARD
COUNCILPERSON**

**DAWN S. PARDO
COUNCILPERSON**

**TERENCE D. DAVIS
COUNCILPERSON**

1ST READING

MOTIONED BY: _____

SECONDED BY: _____

K. MILLER-ANDERSON _____

T. DAVIS JOHNSON _____

L. HUBBARD _____

D. PARDO _____

T. DAVIS _____

2ND & FINAL READING

MOTIONED BY: _____

SECONDED BY: _____

K. MILLER-ANDERSON _____

T. DAVIS JOHNSON _____

L. HUBBARD _____

D. PARDO _____

T. DAVIS _____

REVIEWED AS TO LEGAL SUFFICIENCY

ANDREW DEGRAFFENREIDT
CITY ATTORNEY

DATE: _____