

CHAPTER 205

LOCAL OCCUPATIONAL LICENSE TAXES

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205.013 Short title.—This chapter shall be known and may be cited as the "Local Occupational License Tax Act."

History.—s. 1, ch. 72-306; s. 1, ch. 73-144.

205.022 Definitions.—When used in this chapter, the following terms and phrases shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

(1) "Local occupational license" means the method by which a local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Unless otherwise provided by law, these are deemed to be regulatory and in addition to, but not in lieu of, any local occupational license imposed under the provisions of this chapter.

(2) "Local governing authority" means the governing body of any county or incorporated municipality of this state.

(3) "Person" means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

(4) "Taxpayer" means any person liable for taxes imposed under the provisions of this chapter; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.

(5) "Classification" means the method by which a business or group of businesses is identified by size or type, or both.

(6) "Business," "profession," and "occupation" do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

(a) "Religious institutions" means churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and also means church cemeteries.

(b) "Educational institutions" means state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Schools, the Department of Education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.

(c) "Charitable institutions" means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.

(7) "Enterprise zone" means an area designated as an enterprise zone pursuant to s. 290.0065. This subsection shall stand repealed on December 31, 2005.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 5, ch. 82-75; s. 31, ch. 84-356; s. 50, ch. 91-45; s. 69, ch. 94-136.

205.023 Requirement to report status of fictitious name registration.—As a prerequisite to receiving a local occupational license under this chapter or transferring a business license under s. 205.033(2) or s. 205.043(2), the applicant or new owner must present to the county or municipality that has jurisdiction to issue or transfer the license 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.

History.—s. 1, ch. 94-87.

205.0315 Ordinance adoption after October 1, 1995.—Beginning October 1, 1995, a county or municipality that has not adopted an occupational license tax ordinance or resolution may adopt an occupational license tax ordinance. The occupational license tax rate structure and classifications in the adopted ordinance must be reasonable and based upon the rate structure and classifications prescribed in ordinances adopted by adjacent local governments that have implemented s. 205.0535. If no adjacent local government has implemented s. 205.0535, or if the governing body of the county or municipality finds that the rate structures or classifications of adjacent local governments are unreasonable, the rate structure or classifications prescribed in its ordinance may be based upon those prescribed in ordinances adopted by local governments that have implemented s. 205.0535 in counties or municipalities that have a comparable population.

History.—s. 1, ch. 93-180.

205.032 Levy; counties.—The governing body of a county may levy, by appropriate resolution or ordinance, an occupational license tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. However, the governing body must first give at least 14 days' public notice between the first and last reading of the resolution or ordinance by publishing a notice in a newspaper of general circulation within its jurisdiction as defined by law. The public notice must contain the proposed classifications and rates applicable to the occupational license tax.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 2, ch. 93-180.

205.033 Conditions for levy; counties.—

(1) The following conditions are imposed on the authority of a county governing body to levy an occupational license tax:

(a) The tax must be based upon reasonable classifications and must be uniform throughout any class.

(b) Unless the county implements s. 205.0535 or adopts a new occupational license tax ordinance under s. 205.0315, an occupational license tax levied under this subsection may not exceed the rate provided by this chapter in effect for the year beginning October 1, 1971; however, beginning October 1, 1980, the county governing body may increase occupational license taxes authorized by this chapter. The amount of the increase above the license tax rate levied on October 1,

1971, for license taxes levied at a flat rate may be up to 100 percent for occupational license taxes that are \$100 or less; 50 percent for occupational license taxes that are between \$101 and \$300; and 25 percent for occupational license taxes that are more than \$300. Beginning October 1, 1982, the increase may not exceed 25 percent for license taxes levied at graduated or per unit rates. Authority to increase occupational license taxes does not apply to licenses granted to any utility franchised by the county for which a franchise fee is paid.

(c) A license is not valid for more than 1 year, and all licenses expire on September 30 of each year, except as otherwise provided by law.

(2) Any business license may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to 10 percent of the annual license tax, but not less than \$3 nor more than \$25, and presentation of the original license and evidence of the sale.

(3) Upon written request and presentation of the original license, any license may be transferred from one location to another location in the same county upon payment of a transfer fee of up to 10 percent of the annual license tax, but not less than \$3 nor more than \$25.

(4) The revenues derived from the occupational license tax, exclusive of the costs of collection and any credit given for municipal license taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. This subsection does not apply to counties that have established a new rate structure under s. 205.0535.

(5) The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days following the month of receipt. This subsection does not apply to counties that have established a new rate structure under s. 205.0535.

(6)(a) Each county, as defined in s. 125.011(1), or any county adjacent thereto may levy and collect, by an ordinance enacted by the governing body of the county, an additional occupational license tax up to 50 percent of the appropriate license tax imposed under subsection (1).

(b) Subsections (4) and (5) do not apply to any revenues derived from the additional tax imposed under this subsection. Proceeds from the additional license tax must be placed in a separate interest-earning account, and the governing body of the county shall distribute this revenue, plus accrued interest, each fiscal year to an organization or agency designated by the governing body of the county to oversee and implement a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

(c) An ordinance that levies an additional occupational license tax under this subsection may not be adopted after January 1, 1995.

(7) Notwithstanding any other provisions of this chapter, the revenue received from a county occupa-

tional license tax may be used for overseeing and implementing a comprehensive economic development strategy through advertising, promotional activities, and other sales and marketing techniques.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 1, ch. 77-55; s. 54, ch. 80-274; s. 1, ch. 82-72; s. 1, ch. 85-209; s. 1, ch. 86-298; s. 3, ch. 93-180.

Note.—The word "to" following the word "under" was deleted by the editors to improve clarity.

205.042 Levy; municipalities.—The governing body of an incorporated municipality may levy, by appropriate resolution or ordinance, an occupational license tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. However, the governing body must first give at least 14 days' public notice between the first and last reading of the resolution or ordinance by publishing the notice in a newspaper of general circulation within its jurisdiction as defined by law. The notice must contain the proposed classifications and rates applicable to the occupational license tax. The occupational license tax may be levied on:

(1) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any business within its jurisdiction.

(2) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.

(3) Any person who does not qualify under subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if the license tax is not prohibited by s. 8, Art. I of the United States Constitution.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 4, ch. 93-180.

205.043 Conditions for levy; municipalities.—

(1) The following conditions are imposed on the authority of a municipal governing body to levy an occupational license tax:

(a) The tax must be based upon reasonable classifications and must be uniform throughout any class.

(b) Unless the municipality implements s. 205.0535 or adopts a new occupational license tax ordinance under s. 205.0315, an occupational license tax levied under this subsection may not exceed the rate in effect in the municipality for the year beginning October 1, 1971; however, beginning October 1, 1980, the municipal governing body may increase occupational license taxes authorized by this chapter. The amount of the increase above the license tax rate levied on October 1, 1971, for license taxes levied at a flat rate may be up to 100 percent for occupational license taxes that are \$100 or less; 50 percent for occupational license taxes that are between \$101 and \$300; and 25 percent for occupational license taxes that are more than \$300. Beginning October 1, 1982, an increase may not exceed 25 percent for license taxes levied at graduated or per unit rates. Authority to increase occupational license taxes does not apply to licenses granted to any utility franchised by the municipality for which a franchise fee is paid.

(c) A license is not valid for more than 1 year and all licenses expire on September 30 of each year, except as otherwise provided by law.

(2) Any business license may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to 10 percent of the annual license tax, but not less than \$3 nor more than \$25, and presentation of the original license and evidence of the sale.

(3) Upon written request and presentation of the original license, any license may be transferred from one location to another location in the same municipality upon payment of a transfer fee of up to 10 percent of the annual license tax, but not less than \$3 nor more than \$25.

(4) If the governing body of the county in which the municipality is located has levied an occupational license tax or subsequently levies such a tax, the collector of the county tax may issue the license and collect the tax thereon.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 1, ch. 77-55; s. 55, ch. 80-274; s. 2, ch. 82-72; s. 5, ch. 93-180.

205.045 Transfer of administrative duties.—The governing body of a municipality that levies an occupational license tax may request that the county in which the municipality is located issue the municipal license and collect the tax thereon. The governing body of a county that levies an occupational license tax may request that municipalities within the county issue the county license and collect the tax thereon. Before any local government may issue occupational licenses on behalf of another local government, appropriate agreements must be entered into by the affected local governments.

History.—s. 6, ch. 93-180.

205.053 Occupational licenses; dates due and delinquent; penalties.—

(1) All licenses shall be sold by the appropriate tax collector beginning August 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial licenses may be made in the resolution or ordinance authorizing such licenses. Licenses that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the occupational license tax for the delinquent establishment.

(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local occupational license, if required, is subject to a penalty of 25 percent of the license due, in addition to any other penalty provided by law or ordinance.

(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required occupational license tax within 150 days after the initial notice of tax due, and who does not obtain the required occupational license is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs

incurred as a result of collection efforts, and a penalty of up to \$250.

History.—s. 1, ch. 72-306; s. 1, ch. 73-144; s. 40, ch. 83-204; s. 7, ch. 93-180.

1205.0532 Revocation or refusal to renew; doing business with Cuba.—Any local governing authority issuing an occupational license to any individual, business, or entity under this chapter may revoke or refuse to renew such license if the individual, business, or entity, or parent company of such individual, business, or entity, is doing business with Cuba.

History.—s. 4, ch. 93-218.

Note.—Section 6, ch. 93-218, provides that “[t]he Governor may waive the requirements of this act in the event that there is a collapse of the existing regime in Cuba and there is a need for immediate aid to Cuba prior to the convening of the Legislature or for humanitarian reasons as a result of a national disaster on the Island of Cuba.”

205.0535 Reclassification and rate structure revisions.—

(1) By October 1, 1995, any municipality or county may, by ordinance, reclassify businesses, professions, and occupations and may establish new rate structures, if the conditions specified in subsections (2) and (3) are met. A person who is engaged in the business of providing local exchange telephone service or a pay telephone service in a municipality or in the unincorporated area of a county and who pays the occupational license tax under the category designated for telephone companies or a pay telephone service provider certified pursuant to s. 364.3375 is deemed to have but one place of business or business location in each municipality or unincorporated area of a county.

(2) Before adopting a reclassification and revision ordinance, the municipality or county must establish an equity study commission and appoint its members. Each member of the study commission must be a representative of the business community within the local government's jurisdiction. Each equity study commission shall recommend to the appropriate local government a classification system and rate structure for local occupational license taxes.

(3)(a) After the reclassification and rate structure revisions have been transmitted to and considered by the appropriate local governing body, it may adopt by majority vote a new occupational license tax ordinance. Except that a minimum license tax of up to \$25 is permitted, the reclassification shall not increase the occupational license tax by more than the following: for licenses costing \$150 or less, 200 percent; for licenses costing more than \$150 but not more than \$500, 100 percent; for licenses costing more than \$500 but not more than \$2,500, 75 percent; for licenses costing more than \$2,500 but not more than \$10,000, 50 percent; and for licenses costing more than \$10,000, 10 percent; however, in no case may any license be increased more than \$5,000.

(b) The total annual revenue generated by the new rate structure for the fiscal year following the fiscal year during which the rate structure is adopted may not exceed:

1. For municipalities, the sum of the revenue base and 10 percent of that revenue base. The revenue base is the sum of the occupational license tax revenue generated by licenses issued for the most recently com-

pleted local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.043(1)(b), whichever is greater, plus any revenue received from the county under s. 205.033(4).

2. For counties, the sum of the revenue base, 10 percent of that revenue base, and the amount of revenue distributed by the county to the municipalities under s. 205.033(4) during the most recently completed local fiscal year. The revenue base is the occupational license tax revenue generated by licenses issued for the most recently completed local fiscal year or the amount of revenue that would have been generated from the authorized increases under s. 205.033(1)(b), whichever is greater, but may not include any revenues distributed to municipalities under s. 205.033(4).

(c) In addition to the revenue increases authorized by paragraph (b), revenue increases attributed to the increases in the number of licenses issued are authorized.

(4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase by ordinance the rates of local occupational license taxes by up to 5 percent. The increase, however, may not be enacted by less than a majority plus one vote of the governing body.

(5) No license shall be issued unless the federal employer identification number or social security number is obtained from the person to be licensed.

History.—s. 8, ch. 93-180.

205.0536 Distribution of county revenues.—A county that establishes a new rate structure under s. 205.0535 shall retain all occupational license tax revenues collected from businesses, professions, or occupations whose places of business are located within the unincorporated portions of the county. Any occupational license tax revenues collected by a county that establishes a new rate structure under s. 205.0535 from businesses, professions, or occupations whose places of business are located within a municipality, exclusive of the costs of collection, must be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county. As used in this section, the term “population” means the latest official state estimate of population certified under s. 186.901. The revenues so apportioned shall be sent to the governing authority of each municipality, according to its ratio, and to the governing authority of the county, according to the ratio of the unincorporated area, within 15 days after the month of receipt.

History.—s. 9, ch. 93-180.

205.0537 Vending and amusement machines.—The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services or where an amusement or game machine is operated must assure that any required municipal or county occupational license for the machine is secured. The term “vending machine” does not include coin-operated telephone sets owned

by persons who are in the business of providing local exchange telephone service and who pay the occupational license under the category designated for telephone companies in the municipality or county or a pay telephone service provider certified pursuant to s. 364.3375. The license tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous licensing year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one vending machine with another machine during a licensing year does not affect the tax assessment for that year, unless the replacement machine belongs to an occupational license tax classification that requires a higher tax rate. For the first year in which a municipality or county assesses an occupational license tax on vending machines, each business owning machines located in the municipality or county must notify the municipality or county, upon request, of the location of such machines. Each business owning machines must provide notice of the provisions of this section to each affected business premises where the machines are located. The business premises must secure the license if it is not otherwise secured.

History.—s. 10, ch. 93-180.

205.054 Occupational license tax; partial exemption for engaging in business or occupation in enterprise zone.—

(1) Notwithstanding the provisions of s. 205.033(1)(a) or s. 205.043(1)(a), the governing body of a county or municipality may authorize by appropriate resolution or ordinance, adopted pursuant to the procedure established in s. 205.032 or s. 205.042, the exemption of 50 percent of the occupational license tax levied for the privilege of engaging in or managing any business, profession, or occupation in the respective jurisdiction of the county or municipality when such privilege is exercised at a permanent business location or branch office located in an enterprise zone.

(2) Such exemption applies to each classification for which an occupational license is required in the jurisdiction. Classifications shall be the same in an enterprise zone as elsewhere in the jurisdiction. Each county or municipal occupational license issued with the exemption authorized in this section shall be in the same general form as the other county or municipal occupational licenses and shall expire at the same time as those other licenses expire as fixed by law. Any license issued with the exemption authorized in this section is nontransferable. The exemption authorized in this section does not apply to any penalty authorized in s. 205.053.

(3) Each tax collecting authority of a county or municipality which provides the exemption authorized in this section shall issue to each person who may be entitled to the exemption a license pursuant to the provisions contained in this section. Before a license with such exemption is issued to an applicant, the tax collecting authority must, in each case, be provided proof that the applicant is entitled to such exemption. Such proof shall be made by means of a statement filed under oath with the tax collecting authority, which statement indi-

cates that the permanent business location or branch office of the applicant is located in an enterprise zone of a jurisdiction which has authorized the exemption permitted in this section.

(4) Any license obtained with the exemption authorized in this subsection by the commission of fraud upon the issuing authority shall be deemed null and void. Any person who has fraudulently obtained such exemption and thereafter engages, under color of the license, in any business, profession, or occupation requiring the license is subject to prosecution for engaging in a business, profession, or occupation without having the required license under the laws of the state.

(5) In the event an area nominated as an enterprise zone pursuant to s. 290.0055 has not yet been designated pursuant to s. 290.0065, the governing body of a county or municipality may enact the appropriate ordinance or resolution authorizing the exemption permitted in this section; however, such ordinance or resolution will not be effective until such area is designated pursuant to s. 290.0065.

(6) This section shall stand repealed on December 31, 2005; and no license shall be issued with the exemption authorized in this section for any period beginning on or after January 1, 2006.

History.—s. 32, ch. 84-356; s. 46, ch. 87-224; s. 70, ch. 94-136.

205.063 Exemptions; motor vehicles.—

Vehicles used by any person licensed under this chapter for the sale and delivery of tangible personal property at either wholesale or retail from his or her place of business on which a license is paid shall not be construed to be separate places of business, and no license may be levied on such vehicles or the operators thereof as salespersons or otherwise by a county or incorporated municipality, any other law to the contrary notwithstanding.

History.—s. 3, ch. 72-306; s. 1, ch. 73-144; s. 1056, ch. 95-147.

205.064 Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.—

(1) No local occupational license shall be required of any natural person for the privilege of engaging in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such natural person in the state.

(2) A wholesale farmers' produce market shall have the right to pay a tax of not more than \$200 for a license that will entitle the market's stall tenants to engage in the selling of agricultural and horticultural products therein, in lieu of such tenants being required to obtain individual local occupational licenses to so engage.

History.—s. 1, ch. 74-271; s. 2, ch. 87-367.

205.065 Exemption; nonresident persons regulated by the Department of Business and Professional Regulation.—

If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid an occupational license tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is

maintained, no other local governing authority may levy an occupational license tax, or any registration or regulatory fee equivalent to the occupational license tax, on the person for performing work or services on a temporary or transitory basis in another municipality or county. In no event shall any work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained be construed as creating a separate business location or branch office of that person for the purposes of this chapter.

History.—s. 32, ch. 92-203; s. 11, ch. 94-218; s. 1484, ch. 95-147.

205.162 Exemption allowed certain disabled persons, the aged, and widows with minor dependents.—

(1) 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, shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a license. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a license which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(2) In no event under this or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

History.—s. 1, ch. 67-433; s. 1, ch. 85-159.

205.171 Exemptions allowed disabled veterans of any war or their unmarried spouses.—

(1) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in s. 1.01(14) in the Armed Forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve, or any temporary member thereof, who has actually been, or may hereafter be, reassigned by the air force, army, navy, coast guard, or marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States, and who at the time of his or her application for a license as hereinafter mentioned shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States:

(a) Be granted a license to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the licensee as a means of livelihood and for which the state, county, or

municipal license does not exceed the sum of \$50 for each without payment of any license tax otherwise provided for by law; or

(b) Be entitled to an exemption to the extent of \$50 on any license to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the licensee as a means of livelihood when the state, county, or municipal license for such business or occupation shall be more than \$50. The exemption heretofore referred to shall extend to and include the right of licensee to operate an automobile-for-hire of not exceeding five-passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the licensee and is being operated by him or her as a means of livelihood and that the proper license tax for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefor paid by the licensee.

(2) When any such person shall apply for a license to conduct any business or occupation for which either the county or municipal license tax as fixed by law shall exceed the sum of \$50, the remainder of such license tax in excess of \$50 shall be paid in cash.

(3) Each and every tax collecting authority of this state and of each county thereof and each municipality therein shall issue to such persons as may be entitled hereunder a license pursuant to the foregoing provision and subject to the conditions thereof. Such license when issued shall be marked across the face thereof "Veterans Exempt License"—"Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this law to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:

(a) A certificate of government-rated disability to an extent of 10 percent or more;

(b) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;

(c) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a license within the meaning and intent of this section;

(d) A pension certificate issued to him or her by the United States by reason of such disability; or

(e) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.

All licenses issued under this section shall be in the same general form as other state, county, and municipal licenses and shall expire at the same time as such other licenses are fixed by law to expire.

(4) All licenses obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such license, or who has fraudulently received any transfer of a license issued to another, and has thereafter engaged in any business or occupation requiring a license under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required license under the laws of the state. Such license shall not be issued in any county other than the county wherein said veteran is a bona fide resident citizen elector, unless such veteran applying therefor shall produce to the tax collecting authority in such county a certificate of the tax collector of his or her home county to the effect that no exemption from license has been granted to such veteran in his or her home county under the authority of this section.

(5) In no event, under this or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

(6) The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

History.—s. 1, ch. 67-433; s. 38, ch. 71-355; s. 1, ch. 77-163; s. 93, ch. 79-400; s. 2, ch. 85-159; s. 1057, ch. 95-147; s. 32, ch. 95-280.

205.191 Religious tenets; exemption.—Nothing in this chapter shall be construed to require a license for practicing the religious tenets of any church.

History.—s. 1, ch. 67-433.

205.192 Charitable, etc., organizations; occasional sales, fundraising; exemption.—No occupational license shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

History.—s. 1, ch. 70-400.

205.193 Mobile home setup operations; local license prohibited; exception.—No county, municipality, or other unit of local government may require 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 defined in s. 320.822 to be licensed to engage in such operations. However, such dealer or manufacturer shall be required to obtain a local occupational license for his or her permanent business location or branch office, which license shall not require for its issuance any conditions other than those required by chapter 320.

History.—s. 1, ch. 79-120; s. 1058, ch. 95-147.

205.194 Prohibition of local occupational licensure without exhibition of state license or registration.—

(1) Any person applying for or renewing a local occupational license for the licensing period beginning October 1, 1985, to practice any profession regulated by the

Department of Business and Professional Regulation, or any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local occupational license may be issued. Thereafter, only persons applying for the first time for a local occupational license must exhibit such certification, registration, or license.

(2) The Department of Business and Professional Regulation shall, by August 1 of each year, supply to the local official who issues local occupational licenses a current list of professions it regulates and information regarding those persons for whom local occupational licenses should not be renewed due to the suspension, revocation, or inactivation of such person's state license, certificate, or registration. The official who issues local occupational licenses shall not renew such license unless such person can exhibit an active state certificate, registration, or license.

(3) This section shall not apply to s. 489.113, s. 489.117, s. 489.119, s. 489.131, s. 489.511, s. 489.513, s. 489.521, or s. 489.537.

History.—s. 34, ch. 85-175; s. 1, ch. 85-278; s. 12, ch. 94-218.

205.1951 Custom animal slaughtering or animal product processing establishment; prerequisite for issuance of occupational license.—A municipality or county may not issue an occupational license to any business or establishment regulated under ss. 585.70-

585.96 until a grant of inspection or a custom slaughtering or processing establishment permit has been issued to the applicant for the occupational license by the Department of Agriculture and Consumer Services. The business or establishment must present its grant of inspection or permit before the occupational license may be issued.

History.—s. 53, ch. 94-180.

205.196 Pharmacies and pharmacists.—No state, county, or municipal licensing agency shall issue an occupational license to operate a pharmacy unless the applicant shall first exhibit a current permit issued by the Board of Pharmacy; however, no such occupational license shall be required in order to practice the profession of pharmacy.

History.—s. 2, ch. 79-226.

205.1965 Assisted living facilities.—A county or municipality may not issue an occupational license for the operation of an assisted living facility pursuant to part III of chapter 400 without first ascertaining that the applicant has been licensed by the Department of Health and Rehabilitative Services to operate such facility at the specified location or locations. The Department of Health and Rehabilitative Services shall furnish to local agencies responsible for issuing occupational licenses sufficient instructions for making the above required determinations.

History.—s. 16, ch. 87-371; s. 3, ch. 95-210.

205.1967 Prerequisite for issuance of pest control occupational license.—A municipality or county may not issue an occupational license to any pest control business coming under chapter 482, unless a current license has been procured from the Department of Agri-

culture and Consumer Services for each of its business locations in that municipality or county. Upon presentation of the requisite licenses from the department and the required fee, an occupational license shall be issued by the municipality or county in which application is made.

History.—s. 1, ch. 59-454; s. 1, ch. 65-295; ss. 19, 35, ch. 69-106; s. 3, ch. 76-168; s. 375, ch. 77-147; s. 1, ch. 77-457; ss. 2, 3, ch. 81-318; ss. 14, 15, ch. 82-229; ss. 31, 59, ch. 92-203.

Note.—Former s. 482.081.

205.1969 Health studios; consumer protection.—

No county or municipality shall issue or renew an occupational license for the operation of a health studio pursuant to ss. 501.012-501.019 or ballroom dance studio pursuant to s. 501.143, unless such business exhibits a current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services.

History.—s. 4, ch. 93-116.

205.1971 Sellers of travel; consumer protection.—

No county or municipality shall issue or renew an occupational license to engage in business as a seller of travel pursuant to part XI of chapter 559 unless such business exhibits a current registration or letter of exemption from the Department of Agriculture and Consumer Services.

History.—s. 3, ch. 93-107; s. 7, ch. 95-314.

205.1973 Telemarketing businesses; consumer protection.—

A county or municipality may not issue or renew an occupational license for the operation of a telemarketing business under ss. 501.604 and 501.608, unless such business exhibits a current license or registration from the Department of Agriculture and Consumer Services or a current affidavit of exemption.

History.—s. 3, ch. 93-235.