

Chapter 14 BUSINESSES¹

ARTICLE I. IN GENERAL

Sec. 14-1. Definitions

The following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Business, profession, and occupation means work, vocation, commercial enterprise, corporation, partnership, cooperative, joint venture, business trust, sole proprietorship, establishment, trade, activity, in which a person is engaged, together with all activities, devices, machines, vehicles and appurtenances used therein, any of which are conducted, for private profit, benefit, either directly or indirectly, on or from any premises in the town including, but not limited to, home-based businesses. The terms "business," "profession," and "occupation" do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in the state, which institutions are more particularly defined and limited as follows:

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

Contractor means every person who is engaged in the business of accepting orders or contracts on cost-plus, fixed fee, stated sum, percentage, or any combination thereof, or other compensation other than wages, doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural steel or iron, sheet iron, metallic piping, tin, lead, or any other building material; or to do any paving or curbing on sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood, or any combination thereof; or to excavate for foundations or any other purpose; or to construct sewers, septic tanks, docks, drive piling, construct bridges, construct seawalls and bulkheads of any and all descriptions; or who is engaged in the business of building, remodeling, repairing, razing, or moving, whether it be by day labor, contract, cost-plus, fixed fee, stated sum, percentage, or any combination thereof, or other compensation other than wages.

¹State law reference(s)—Municipal Home Rule Powers Act, F.S. ch. 166; authority to levy regulatory fees, F.S. § 166.221.

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.

Religious institutions means any denominational organizations or established physical places for worship in the state at which nonprofit religious services and activities are regularly conducted.

Home-Based Business has the same meaning as provided in F.S. § 559.955

Local business tax means the fees charged and the method by which the town grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. The term "local business tax " 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 business tax imposed by any other jurisdiction.

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.

Receipt means the document that is issued by the local governing authority which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this article relating to the business tax.

Solicitor means a person who goes from door to door visiting multi-family or single-family dwellings for the purpose of selling any goods, wares, or merchandise or accepting subscriptions or orders.

Sec. 14-2 Enforcement

In addition to any penalties provided in this Chapter, any person who violates this Chapter shall be subject to a fine as may be imposed through the code enforcement procedures set forth in the Town Code.

Secs. 14-~~13~~—14-25. Reserved.

ARTICLE II. BUSINESS TAX

Sec. 14-26. Application for business tax receipt/registration/_decal; issuance; denial.

- (a) Applicants for business tax receipts or registration/_decals shall be required to apply for such receipt/decal in writing, setting forth the name of the business, the principals involved, the addresses of the applicant and the business and the classification of the business.
- (b) No business tax receipt/registration/_decal shall be issued except upon the presentation of state certification, registration, or license, if required; county or state competency number, if applicable; and any other information the town manager shall find reasonably necessary. The application and affidavit required by this section shall be retained as a part of the records of the town.
- (c) Prior to the denial of any application for a business tax receipt/registration/_decal under this article, the applicant shall be given an opportunity to be heard upon reasonable notice.

(Code 1996, § 14-26; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-27. Levy of business tax.

A business tax receipt/registration fee is hereby levied on and shall be collected by the town from every person carrying on, engaging in or managing any business, profession, or occupation within the town: who:

- (1) Maintains a permanent business location or branch office within the town for the privilege of engaging in or managing any business, profession, or occupation within the town.
- (2) Not qualifying under the provisions of subsection (1) of this section, transacts any business or engages in any occupation or profession in interstate commerce, if the business tax/registration decal fee is not prohibited by section 8, Article I of the United States Constitution.

(Code 1996, § 14-27; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-28. Enumerated.

Every person carrying on, engaging in, managing, or conducting any business, profession, or occupation within the town, as provided in this article, shall secure and have a business tax receipt/registration decal ~~as~~ pursuant to the procedures set forth in subsection 14-26(a) and pay the business tax/fee as provided in this section. Each of the amounts enumerated in this section shall be uniform throughout the classification and the applicant shall pay the indicated amount as the business tax/registration levied under this article for each year or any part thereof. A year is defined as beginning on October 1 and ending September 30.

- (1) Hotels, motels and rental apartments:
 - a. For each ten rooms or less\$100.00

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- b. For each additional room\$2.50
 - (2) Restaurants\$100.00
 - (3) Insurance company doing business within the town\$50.00
 - (4) Decal/registration fee for contractors with countywide license\$2.00
 - (5) Decal/registration fee for contractors with statewide licenseno charge
 - (6) All other business not specifically described in this section and not exempt by state law\$50.00

(Code 1996, § 14-28; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-29. Term of business tax receipt.

All business tax receipts issued under this article shall be valid from October 1, or the date of issuance if the business tax receipt is issued thereafter, through the next succeeding September 30. No business tax receipt shall be valid for longer than one year. All business tax receipts shall be sold by the town beginning ~~August~~ July 1 of each year and the business tax levied by this article and the fees set forth in this section shall be due and payable on September 30 of each year and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the business tax is due and payable on or before the first working day following September 30.

(Code 1996, § 14-29; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-30. Delinquency penalty.

Business tax receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

(Code 1996, § 14-30; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-31. Engaging in business without a business tax receipt; penalty.

Any person engaging in or managing any business, occupation, or profession without first obtaining a town business tax receipt as required in this article shall be subject to a penalty of 25 percent of the business tax or fee determined to be due, in addition to the foregoing penalty and any other penalties provided by law or ordinance.

(Code 1996, § 14-31; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-32. Additional penalty.

Civil actions and penalties. Any person who engages in any business, occupation, or profession covered by this article, who does not pay the required business tax within 150 days after the initial notice of business tax due and who does not obtain the required business tax receipt 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 \$250.00.

(Code 1996, § 14-32; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-33. Transfer of business tax receipt.

All business tax receipts 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 ten percent of the annual business tax but not less than \$3.00 nor more than \$25.00 and presentation of the original business tax receipt and evidence of the sale. Upon written request and presentation of the original business tax receipt, any business tax receipt may be transferred from one location to another location in the town on payment of a transfer fee of up to ten percent of the annual business tax but not less than \$3.00 nor more than \$25.00.

(Code 1996, § 14-33; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-34. Exemptions.

All provisions of F.S. §§ 205.063—205.193 pertaining to exemptions are hereby incorporated in this article when the provisions are mandatorily applied to the town. All persons who are thereby exempted from securing a business tax receipt from the town and who would, except for the exemption, be required to secure a business tax receipt and pay the business tax levied under this article, shall register with the town manager and provide a copy of any and all applicable certificates of compliance, licenses, and permits, provide proof of exemption status and provide proof of adequate liability insurance, and tender to the manager therewith a registration application fee as set by the town. Pest control services defined in F.S. ch. 482, are specifically exempt from the requirements of this article.

(Code 1996, § 14-34; Ord. No. 238, §§ 1, 2, 8-22-2006)

Sec. 14-35. Denial or revocation; appeal.

Any business tax receipt/registration issued under this chapter may be denied or revoked by the town for failure to provide valid information material to the legitimate health, safety and welfare interests of the town, or upon the disclosure of criminal activity in the conduct of the business. Any person whose business tax receipt/registration is revoked, or whose application for such receipt/registration is denied, may appeal such decision to the town council, which shall hear such appeal at its next regularly scheduled meeting, or at a specially set meeting within 30

days of the filing of a request for such a hearing. Such hearing shall be conducted as provided by the town council with the purpose of providing the holders of the business tax receipt/registration or applicant with fundamental due process, and an opportunity to confront the evidence or witnesses opposed to such permit. The decision of the town council concerning the application or permit shall be final.

(Code 1996, § 14-35; Ord. No. 238, §§ 1, 2, 8-22-2006)

Secs. 14-36—14-105. Reserved.

ARTICLE III. CONTRACTORS

~~DIVISION 1. GENERALLY~~

~~Sec. 14-106. Definitions.~~

~~The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Contractor* means every person who is engaged in the business of accepting orders or contracts on cost plus, fixed fee, stated sum, percentage, or any combination thereof, or other compensation other than wages, doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural steel or iron, sheet iron, metallic piping, tin, lead, or any other building material; or to do any paving or curbing on sidewalks or streets, on public or private property, using asphalt, brick, stone, cement, wood, or any combination thereof; or to excavate for foundations or any other purpose; or to construct sewers, septic tanks, docks, drive piling, construct bridges, construct seawalls and bulkheads of any and all descriptions; or who is engaged in the business of building, remodeling, repairing, razing, or moving, whether it be by day labor, contract, cost plus, fixed fee, stated sum, percentage, or any combination thereof, or other compensation other than wages.~~

~~(Code 1983, § 111.15; Code 1996, § 14-106)~~

~~Sec. 14-107. Penalty for engaging in or conducting business without license.~~

~~Any person engaging in or conducting any of the businesses or occupations or exercising any of the privileges enumerated in this article without first having obtained a license shall, upon conviction, be punished in accordance with section 1-13.~~

~~(Code 1983, § 111.99; Code 1996, § 14-107)~~

Secs. 14-106~~8~~—14-130. Reserved.

~~DIVISION 2. LICENSE~~

Sec. 14-131. [License](#) Required.

Every person engaged in or who shall engage in the business or capacity of contractor shall procure and maintain, at all times, while engaged in work costing \$100.00 or more, a building contractor's license, issued by the state or county, which requires as a condition for the issuance of the license a written examination as a building contractor.

(Code 1983, § 111.16; Code 1996, § 14-131; Ord. No. 238, § 3, 8-22-2006)

Sec. 14-132. Insurance.

Every contractor subject to the terms of this article shall maintain at all times, in a casualty insurance company authorized to do business in the state, employees' liability insurance or workers' compensation insurance, and public liability insurance.

(Code 1983, § 111.17; Code 1996, § 14-132)

State law reference(s)—Insurance required, F.S. § 489.113(4)(c).

Sec. 14-133. Exemptions.

- (a) This division shall not apply to owners of property when acting as their own contractor and providing direct, on-site supervision themselves of all work not performed by licensed contractors:
- (1) When building or improving farm outbuildings or one-family or two-family residences on such property for the occupancy or use of such owners and not offered for sale or lease, or building or improving commercial buildings, at a cost not to exceed \$75,000.00, on such property for the occupancy or use of such owners and not offered for sale or lease. In an action brought under this part, proof of the sale or lease, or offering for sale or lease, of any such structure by the owner-builder within one year after completion of same creates a presumption that the construction was undertaken for purposes of sale or lease.
 - (2) When repairing or replacing wood shakes or asphalt or fiberglass shingles on one-family, two-family, or three-family residences for the occupancy or use of such owner or tenant of the owner and not offered for sale within one year after completion of the work and when the property has been damaged by natural causes from an event recognized as an emergency situation designated by executive order issued by the governor declaring the existence of a state of emergency as a result and consequence of a serious threat posed to the public health, safety, and property in this state.
 - (3) When installing, uninstalling, or replacing solar panels on one-family, two-family, or three-family residences, and the local permitting agency's county or municipal government is participating in a "United States Department of Energy SunShot Initiative: Rooftop Solar Challenge" grant. However, an owner must utilize a licensed electrical contractor to effectuate the wiring of the solar panels, including any interconnection to the customer's residential electrical wiring. The limitations of this

exemption shall be expressly stated in the building permit approved and issued by the permitting agency for such project.

(4) When completing the requirements of a building permit, where the contractor listed on the permit substantially completed the project as determined by the local permitting agency, for a one-family or two-family residence, townhome, or an accessory structure of a one-family or two-family residence or townhome or an individual residential condominium unit or cooperative unit. Prior to qualifying for the exemption, the owner must receive approval from the local permitting agency, and the local permitting agency must determine that the contractor listed on the permit substantially completed the project. An owner who qualifies for the exemption under this subparagraph is not required to occupy the dwelling or unit for at least 1 year after the completion of the project.

- (b) This section does not exempt any person who is employed by or has a contract with such owner and who acts in the capacity of a contractor. The owner may not delegate the owner's responsibility to directly supervise all work to any other person unless that person is registered or certified under this part and the work being performed is within the scope of that person's license. For the purposes of this subsection, the term "owners of property" includes the owner of a mobile home situated on a leased lot.
- (c) To qualify for exemption under this section, an owner must personally appear and sign the building permit application and must satisfy local permitting agency requirements, if any, proving that the owner has a complete understanding of the owner's obligations under the law as specified in the disclosure statement in this section. However, for purposes of implementing a "United States Department of Energy SunShot Initiative: Rooftop Solar Challenge" grant and the participation of county and municipal governments, including local permitting agencies under the jurisdiction of such county and municipal governments, an owner's notarized signature or personal appearance to sign the permit application is not required for a solar project, as described in subsection (a)(3) of this section, if the building permit application is submitted electronically to the permitting agency and the owner certifies the application and disclosure statement using the permitting agency's electronic confirmation system. If any person violates the requirements of this subsection, the local permitting agency shall withhold final approval, revoke the permit, or pursue any action or remedy for unlicensed activity against the owner and any person performing work that requires licensure under the permit issued. The town shall provide the person with a disclosure statement in substantially the form specified in F.S. § 489.103(7).
- (d) A building permit application and disclosure statement electronically submitted by an owner to the authority for a solar project, as described in subsection (a)(3) of this section, must also contain the following additional statement:

"OWNER'S ELECTRONIC SUBMISSION STATEMENT: Under penalty of perjury, I declare that all the information contained in this building permit application and the representations made in the required disclosure statement are true and correct."

(Code 1983, § 111.18; Code 1996, § 14-133; Ord. No. 238, § 3, 8-22-2006)

State law reference(s)—Similar provisions, F.S. § 489.103(7).

Sec. 14-134. Denial or suspension.

Any person who shall violate any of the provisions of this division shall not be issued a building permit or a building permit shall be suspended by the town, as long as the violation remains unrectified.

(Code 1983, § 111.19; Code 1996, § 14-134)

Secs. 14-135—14-161~~0~~. Reserved.

ARTICLE IV. SOLICITORS²

~~Sec. 14-161. Definitions.~~

~~The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:~~

~~*Solicitor* means a person who goes from door to door visiting multi-family or single-family dwellings for the purpose of selling any goods, wares, or merchandise or accepting subscriptions or orders.~~

~~(Code 1983, § 112.01; Code 1996, § 14-161)~~

Sec. 14-162. Exemptions from article.

The provisions of this article shall not apply to:

- (1) Any person who visits any residence or apartment at the request or invitation of the owner or occupant thereof.
- (2) Unpaid members of all civic or charitable organizations who are registered as such with the town administrator and whose names have been listed as such members and which organization has provided each person listed with an approved means of identification.
- (3) Newspaper deliverers soliciting subscriptions to any newspaper for home delivery within the town.
- (4) Route delivery persons who make deliveries at least once a week to regular customers, and whose solicitation is only incidental to their regular deliveries.

(Code 1983, § 112.08; Code 1996, § 14-162)

²State law reference(s)—Solicitation of funds, F.S. § 496.401 et seq.

Sec. 14-163. Registration required.

All persons, before entering into or upon premises within the town for the purpose of soliciting, shall register with the town administrator and furnish him with the following:

- (1) The name, local and permanent addresses, age, weight, height, color of hair and eyes, and any other distinguishing physical characteristics of the applicant.
- (2) The nature or purpose for which solicitations will be made and the nature of any goods, wares, and merchandise offered for sale.
- (3) The name and address of the employer or organization represented.
- (4) A complete set of fingerprints.
- (5) A statement as to whether the applicant has been convicted of any felony or misdemeanor, and, if so, the nature of the offense, when and where convicted and the penalty or punishment assessed.

(Code 1983, § 112.02; Code 1996, § 14-163)

Sec. 14-164. Permit; exceptions to fee.

- (a) *Issuance; term; possession and display.* Upon furnishing the information required under section 14-163, the applicant shall be issued a permit, unless the information furnished in compliance with this article shows that the applicant has been convicted of a crime involving moral turpitude. A permit issued under this section shall be good for 90 days from the date of issuance, unless earlier revoked as provided in this section. Every solicitor shall carry his permit with him at all times while engaged in soliciting, and shall display the permit to any person who demands to see the permit while he is so engaged.
- (b) *Fee.* A fee set by resolution of the town council to cover the costs of investigation of the applicant and processing of the application for a permit under this article shall be paid to the town administrator when the application is filed, and shall not be returnable under any circumstances.
- (c) *Revocation.* The town administrator shall revoke any permit issued under this article if he finds that the permittee has given false information or has knowingly withheld information in obtaining the permit, or upon violation of any provision of this article.
- (d) *Exceptions to fee.* The following shall not be required to pay the permit fee:
 - (1) All noncommercial civic, charitable, religious or political organizations/activities which are exempt from this article are not required to pay a fee.
 - (2) Newspaper delivery persons who make deliveries to regular customers and whose solicitation is only incidental to their regular deliveries.

(Code 1983, §§ 112.03—112.06; Code 1996, § 14-164; Ord. No. 264, § 2, 3-27-2012)

Sec. 14-165. Appeals.

Any person denied a permit or license under this article shall have the right of appeal to the town council. The appeal shall be taken by filing with the town council, within 14 days after notice of the action complained of has been mailed to the applicant's last known address, a written statement setting forth fully the grounds for the appeal. The town council shall set a time and place for a hearing on the appeal notice. The decision and order of the town council on the appeal shall be final and conclusive.

(Code 1983, § 112.09; Code 1996, § 14-165)

Sec. 14-166. Prohibited acts.

It shall be unlawful and a violation of this article for a solicitor to:

- (1) Enter into or upon any premises in the town under false pretenses to solicit for any purpose or for the purpose of soliciting orders for the sale of goods, wares, or merchandise.
- (2) Remain in or on any residential premises after the owner or occupant has requested any such person to leave.
- (3) Enter upon any residential premises for soliciting, when the owner or occupant has displayed a "no soliciting" or "no peddlers" sign on the premises.
- (4) Engage in the practice of soliciting in the town without a permit as provided for in this article.

(Code 1983, § 112.07; Code 1996, § 14-166)

State law reference(s)—Similar provisions, F.S. § 496.415.

Secs. 14-167—14-179. Reserved.

ARTICLE V. HOME-~~OCCUPATIONS~~BASED BUSINESS

Sec. 14-180. ~~Permit required;~~ qQualifications and tax requirements.

Home ~~occupations-based businesses~~ shall be ~~permitted-allowed~~ only in the residential land development districts and only upon the issuance of a town business tax receipt for the same as provided ~~in section 14-26. herein. Before a business tax receipt may be issued, such occupation must first meet each and every of the following qualifications. Pursuant to section 559.955, a business is considered a home-based business if it operates, in whole or in part, from a residential property and:~~

- (1) ~~(1)~~ The employees of the business who work at the residential dwelling must also reside in the residential dwelling, except that up to a total of two employees or independent contractors who do not reside at the residential dwelling may work at the

business. The business may have additional remote employees that do not work at the residential dwelling.

- (2) Parking related to the business activities of the home-based business complies with local zoning requirements and the need for parking generated by the business may not be greater in volume than would normally be expected at a similar residence where no business is conducted. Vehicles and trailers used in connection with the business must be parked in legal parking spaces that are not located within the right-of-way, on or over a sidewalk, or on any unimproved surfaces at the residence.
- (3) As viewed from the street, the use of the residential property is consistent with the uses of the residential areas that surround the property. External modifications made to a residential dwelling to accommodate a home-based business must conform to the residential character and architectural aesthetics of the neighborhood. The home-based business may not conduct retail transactions at a structure other than the residential dwelling; however, incidental business uses and activities may be conducted at the residential property.
- (4) The activities of the home-based business are secondary to the property's use as a residential dwelling.
- (5) The business activities comply with any relevant local or state regulations with respect to signage and equipment or processes that create noise, vibration, heat, smoke, dust, glare, fumes, or noxious odors.
- (6) All business activities comply with any relevant local, state, and federal regulations with respect to the use, storage, or disposal of any corrosive, combustible, or other hazardous or flammable materials or liquids.

~~Each home occupation shall require a business tax receipt to be issued by the town manager, and such business shall be conducted within the residential premises and only by the person who is licensed to do so and who is also is a resident of the premises. Each resident shall only be permitted one business tax receipt for their residential location.~~

- ~~(2) There shall be no alterations in the residential character of the premises in connection with such home occupation.~~
- ~~(3) No home occupation shall occupy more than 20 percent of the gross floor area of a residence exclusive of any porch, balcony, attached garage, or similar space not suited for or intended to be occupied as living quarters, provided however, in no event shall the home occupation occupy more than 300 square feet.~~
- ~~(4) No goods, personal services, or materials pertaining to such home occupation shall be sold or solicited on the premises, and no stock in trade shall be stored on or delivered to the premises. No clients, customers, or other business invitees, shall be permitted on the premises. Home hobbies shall not require a home occupational license, nor are they regulated by this article. A home hobby is one which does not have items for resale.~~

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- ~~(5) No chemicals or hazardous materials, or mechanical, electrical, or professional equipment that is not normally a part of domestic or household equipment shall be used for home occupations regulated herein. Machinery which causes noises audible to neighbors, or causes interference in radio or television reception is prohibited.~~
- ~~(6) No signs shall be permitted to advertise the home occupation nor shall any merchandise or articles be displayed for advertising purposes.~~
- ~~(7) No deliveries or pickup of items related to the home occupation shall be made during the hours of 8:00 p.m. to 8:00 a.m., daily.~~
- ~~(b) The tax for a home occupation business shall be \$50.00 per year, and may, following the adoption of the ordinance from which this article is derived, be further established and amended by resolution of the town council.~~
- ~~(c) No business tax receipt provided herein shall be issued to any applicant, residing in a condominium, for a home occupation unless and until the condominium association shall have stated in writing, on a form satisfactory to the town manager, that such home occupation is permitted by the official documents within the affected condominium.~~

(Code 1996, § 14-180; Ord. No. 212, § 1, 2-26-2002)