

ORDINANCE 2025-02

**AN ORDINANCE OF THE TOWN OF LEE, FLORIDA, AMENDING THE TOWN OF LEE'S CODE OF ORDINANCES, TO CHANGE THE TERM "OCCUPATIONAL LICENSES" TO "LOCAL BUSINESS TAX RECEIPTS" SO AS TO COMPLY WITH THE SAME MODIFICATIONS MADE IN FLORIDA STATUTES; AND TO AMEND ITS CODE OF ORDINANCES PROVIDING REGULATIONS FOR OBTAINING AND MAINTAINING LOCAL BUSINESS TAX RECEIPTS; BY PROVIDING FOR READING BY TITLE ONLY; BY REPEALING ORDINANCES IN CONFLICT; AND BY PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the entire Town of Lee Code of Ordinances is modified to amend the term "Occupational License" to "Local Business Tax Receipt" as a result of recent state legislation and to providing regulations for obtaining and maintaining local business tax receipts: and

**WHEREAS**, the Town of Lee Town Council believes these changes will be in the best public interest.

**NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LEE, FLORIDA, as follows:**

**SECTION 1:** The Town of Lee, Florida may levy reasonable local business tax commensurate with the cost of regulatory activity, including consumer protection, on such classes of businesses, professions and occupations, the regulation of which has not been preempted by the state or by the county. The levy of a local business tax shall be by ordinance.

**SECTION 2: Levy.**

The Town does hereby levy a local business tax for the privilege of engaging in or maintaining any business, profession or occupation within its jurisdictional boundaries. The local business tax will be levied on:

- (1) Any person or corporation 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 or corporation 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) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if the local business tax is not prohibited by Section 8 of Article I of the United States Constitution.

**SECTION 3: Compliance Required.**

It shall be unlawful for any person or corporation, either directly or indirectly, to conduct any business, profession or nonprofit enterprise, or to use in connection therewith any vehicle, premises, machine, or device, in whole or part, for which a local business tax receipt or permit is required by any law or ordinance of this Town, without a local business tax receipt or permit therefor being first procured and kept in effect at all such times as required by this article. Obtaining a business tax receipt from the Town does not indicate compliance, nor does it waive, any land use/zoning ordinance requirements of the Town or any local, State or Federal laws, rules or regulations.

**SECTION 4: Special Sales.**

This article shall apply to all business in the nature of special sales for which a local business tax receipt is required by any law or ordinance of the Town. It shall be unlawful for any person, either directly or indirectly, to conduct any such sale except in conformity with the provisions of this article.

**SECTION 5: Branch Establishments.**

A local business tax receipt shall be obtained in the manner prescribed in this article for each branch establishment or location of business engaged in, as if each such branch establishment or location were a separate business; provided that warehouses and distributing plants used in connection with and incidental to a business licensed under the provisions of this article shall not be deemed to be separate places of business or branch establishments.

**SECTION 6: Two Businesses.**

A person or corporation engaged in two or more businesses at the same location shall be required to obtain separate local business tax receipts for conducting each of such businesses, unless otherwise provided in this article.

**SECTION 7: Delivery Only.**

No local business tax receipt shall be required of any person or corporation for any mere delivery in the Town of any property purchased or acquired in good faith from such person at his regular place of business inside or outside the Town where no intent by such person is shown to exist to evade the provisions of this article.

**SECTION 8: Renting Rooms.**

No local business tax receipt shall be required of any person where that person is renting an individual room within their home, and their home is not incidental to a business requiring a local business tax receipt for guest accommodation.

**SECTION 9: Term of Local Business Tax Receipt; Penalty for Operating Prior to Obtaining Local Business Tax Receipt; Partial Year Tax.**

- (a) A local business tax receipt will not be valid for more than one year and will expire on September 30 of each year, except as otherwise provided by law. All local business tax receipts shall be sold beginning August 1 of each year and shall be 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. Local business tax receipts that are not renewed when due and payable shall be considered 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 local business tax for the delinquent establishment.
- (b) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.
- (c) For each local business tax receipt issued between October 1 and April 1 of each year the full amount of local business tax hereby imposed shall be paid, and for each license issued on or after April 1 of each year, one-half of the total amount

of the local business tax shall be paid. This section shall not apply to local business tax receipts authorized to be issued for a period less than six months except as otherwise specifically stated.

**SECTION 10: Formal Application Required; Form and Contents.**

Every person or corporation required to procure a local business tax receipt under the provisions of any ordinance or law of the Town shall submit, if requested, an application for such local business tax receipt to the Town business tax officer. The application shall contain the following:

- (1) *Form.* A written statement upon forms provided by the Town business tax officer. Such forms shall include an affidavit, to be sworn to by the applicant.
- (2) *Contents.* The disclosure of all information necessary to comply with application form and of any other information which the Town business tax officer shall find to be reasonably necessary to the fair administration of this article.
- (3) *Payment of fees.* The full amount of fee chargeable for such local business tax receipt.

**SECTION 11: Issuance of Receipts.**

Whenever a local business tax receipt cannot be issued at the time the application for such local business tax receipt is made, the Town business tax officer shall upon request issue a receipt to the applicant for the money paid in advance. Such receipt shall not be construed as the approval of the Town business tax officer for the issuance of a local business tax receipt: nor shall it entitle or authorize the applicant to open or maintain any business contrary to the provisions of this ordinance.

**SECTION 12: Duplicate Receipt Procedure.**

A duplicate local business tax receipt or special permit shall be issued by the business tax officer to replace any local business tax receipt previously issued, which has been lost, stolen, defaced or destroyed, without any willful conduct on the part of the licensee, upon the filing by the licensee of an affidavit attesting to such fact and the paying to the business tax officer of a fee of \$10.00.

**SECTION 13: Non-Approval of Local Business Tax Receipt.**

The business tax officer shall, upon disapproving any application submitted under the provisions of this article, refund all fees paid in advance to the applicant, provided the applicant is not otherwise indebted to the Town.

**SECTION 14: Compliance Pending Legal Action.**

When the issuance of a local business tax receipt is denied and any action instituted by the applicant to compel its issuance, such applicant shall not engage in the business for which the local business tax receipt was refused unless a local business tax receipt be issued to him pursuant to a judgment ordering such issuance.

**SECTION 15: Display of Local Business Tax Receipt and Insignia.**

- (1) Post and maintain such local business tax receipt upon the licensed premises in a place where it may be seen at all times.
- (2) Affix any insignia, delivered for use in connection with his business premises, on the inside glass part of a window of his establishment, facing the public way or on the inside glass part of the door opening on the public way. Such insignia shall be placed and maintained so as to be plainly visible from the public way. Premises not fronting on public way at street level or not having a glass door opening upon the public way shall have the insignia displayed in the door, window, or other prominent place in the nearest proximity to the principal public entrance to his establishment, and the insignia shall be placed and maintained so as to be plainly visible from such public entrance.
- (3) Affix any insignia delivered for use in connection with a licensed motor vehicle on the windshield of the vehicle or as may be otherwise prescribed by the business tax officer or by law.
- (4) Affix any metal or other durable type of insignia delivered for use in connection with a wagon or other vehicle not operated by motor power, securely on the outside of such vehicle.
- (5) Carry such local business tax receipt on his person when he has no licensed business premises.
- (6) Affix any insignia delivered for use in connection therewith upon the outside of any coin-vending or other business machine or device, so that it may be seen at all times.
- (7) Not allow any local business tax receipt, special permit or insignia to remain posted, or displayed, or used, after the period for which it was issued has

expired; or when it has been suspended or revoked, or for any other reason becomes ineffective. The local business tax receipt holder shall promptly return such inoperative local business tax receipt, special permit, or insignia to the local business tax officer.

- (8) Not loan, sell, give or assign to any other person, or allow any other person to use or display, or to destroy, damage or remove, or to have in his possession, except as authorized by the local business tax officer or by law, any local business tax receipt or insignia which has been issued to such licensee.

**SECTION 16: Transfer of Local Business Tax Receipt.**

- (a) Any local 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 \$25.00 and presentation of the original local business tax receipt and evidence of the sale.
- (b) Upon written request and presentation of the original local business tax receipt, any local business tax receipt may be transferred from one location to another location in the Town provided the new location is properly permitted and zoned for the business upon payment of a transfer fee \$25.00.

**SECTION 17: Enforcement and Inspection.**

*Persons authorized to conduct inspections.* The following persons are authorized to conduct inspections:

- (1) *Local business tax officer.* The local business tax officer shall make all investigations reasonable necessary to the enforcement of this article.
- (2) *Officials having duties.* The local business tax officer shall have the authority to order the inspection of licensees, their businesses and premises, by all Town officials having duties to perform with reference to such licensees or businesses.
- (3) *Designated Law enforcement officers.* All designated law enforcement officers shall inspect and examine businesses located within their respective jurisdictions or beats to enforce compliance with the provisions of this article.

**SECTION 18: Right to Revoke Local Business Tax Receipt.**

- (a) The Town Council shall retain the right to revoke the local business tax receipt and prohibit the further conduct of business of any business establishment regulated by this article for good cause shown. "Cause" is hereby defined to

mean the conduct of any business in such manner so as to constitute a public or private nuisance, a violation of the Town's Code of Ordinances or Land Development Regulations, or the operation of a business contrary to the provisions of the Code, or the operation of a business otherwise contrary to the provisions of the laws of the state, or the conduct of a business in such a manner so as to constitute a hazard to public health, safety or welfare of the Town.

- (b) Prior to the revocation of any local business tax receipt, the Town Council shall cause written notice to be served upon the business whose local business tax receipt is sought to be revoked which notice shall state with particularity the precise cause or grounds for revocation of local business tax receipt and the exact nature of the charges against such business. Such notice shall be served upon the owner or operator of such business establishment and shall state the time and place a public hearing shall be had on such charges, cause or grounds. The public hearing shall be at any time after ten days after service of notice upon such business establishment.
- (c) At the date and time and place specified in the notice as provided in subsection (b) of this section, the owner, operator, agent or attorney of such business establishment may be heard as to why such local business tax receipt shall not be revoked. The Town Council shall be empowered at such hearing to receive evidence and administer oaths as to the grounds, cause, charges or want thereof for revocation of local business tax receipts.

**SECTION 19: Citation for Delinquency.**

All local business taxes not paid shall be considered delinquent and grounds for violation of the Town's Code of Ordinances.

**SECTION 20: Penalties.**

Any person who engages in any business, occupation or profession covered by this article, who does not pay the required local business tax or has their business tax receipt revoked after the initial notice of tax due or revocation determination by the Town Council and who does not obtain the required local business tax receipt is subject penalties including Code Enforcement violation, reasonable attorney fees, additional administrative costs incurred as a result of collection efforts and a penalty of up to \$250.00 per day of violation.

**SECTION 21: Local Business Tax Schedule.**

The local business tax receipt shall be \$50.00 per business.

**SECTION 22:** That the provisions of this Ordinance shall be deemed severable. If any part of the Ordinance is deemed unconstitutional; it shall not affect the constitutionality of other portions of the Ordinance.


**SECTION 23:** That all Ordinances or parts of Ordinances in conflict with the provisions of this Ordinance be hereby repealed insofar as the same affect this Ordinance.

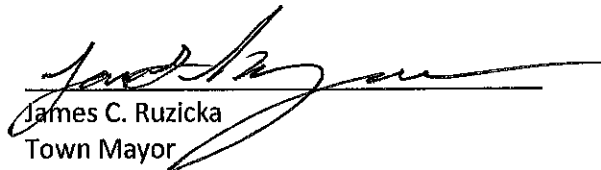
**SECTION 24:** That this Ordinance shall become effective in the manner provided by law.

**PASSED ON FIRST READING** at a meeting of the Town Council of the Town of Lee, Florida, held on the 6th day of May 2025.


**ADOPTED ON SECOND READING AND PUBLIC HEARING** this 3<sup>rd</sup> day of June, 2025.

ATTEST:

  
Sona Hayslett  
Town Manager

  
James C. Ruzicka  
Town Mayor

APPROVED AS TO FORM

  
Rhett Bullard  
Town Attorney

