

**ORDINANCE NO. 2002-9**

**AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, AMENDING THE VILLAGE CODE BY AMENDING CHAPTER 28 "TAXATION," AT ARTICLE II "OCCUPATIONAL LICENSE TAX," BY AMENDING SECTION 25-31 "OCCUPATIONAL LICENSE TAX SCHEDULE," TO PROVIDE FOR A 5% INCREASE IN THE OCCUPATIONAL LICENSE TAX SCHEDULE FOR ALL BUSINESSES, OCCUPATIONS OR PROFESSIONS LISTED IN THE SCHEDULE, AND TO PROVIDE FOR A REDUCTION IN THE CATCH ALL PROVISION WHICH IS APPLICABLE TO ANY BUSINESS NOT LISTED IN THE SCHEDULE; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN CODE; PROVIDING FOR EFFECTIVE DATE.**

**WHEREAS**, the Village Council finds that it is necessary and appropriate to amend the Occupational License Tax Schedule as provided herein.

**NOW THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE VILLAGE OF KEY BISCAYNE, FLORIDA, AS FOLLOWS:**

**Section 1.** Village Code Amended. That the Village Code of the Village of Key Biscayne is hereby amended by amending Section 25-31 "Occupational License Tax Schedule" of Article II "Occupational License Tax" of Chapter 25 "Taxation," to read as follows:

**Section 25-31. Occupational License Tax Schedule.**

(a) Taxes for the following Businesses, occupations or professions are hereby levied and imposed as follows:

Advertising space renters, per space - \$ 3.75

Amusement, game or recreational device (not otherwise licensed by some other law of this State), per device - 18.75

Cafes, restaurants and other eating establishments:

(1) 0-30 seats - \$ 37.50

(2) 31-74 seats - 75.00

(3) 75-149 seats - 112.50

(4) 150 or more seats - 150.00

(5) Drive-in restaurants where customers are served while seated in their cars shall pay a Tax of \$75.00. The Tax required by this subsection shall be in addition to the Tax required in subsections (1) through (4).

Contractors, subcontractors or journeymen (principals shall be deemed employees):

- (1) 1-10 employees - 22.50
- (2) 11-20 employees - 45.00
- (3) 21-30 employees - 67.50
- (4) 31-40 employees - 90.00
- (5) 41-50 employees - 112.50
- (6) 51-100 employees - 281.25
- (7) 101-150 employees - 421.85
- (8) 151-200 employees - 562.50
- (9) 201 or more employees - 585.90

Dancehalls or places where entertainment is provided for a charge 281.25

One night only - 187.50

Financial institutions, which shall include insurance companies, banks, bankers, trust companies, savings companies, building and loan associations, and savings and loan associations and other financial institutions which are regulated by State or federal law - 150.00

Hotels, motels and apartment hotels (for the purpose of determining the number of rooms, every room that can be leased or rented shall be included):

Per room - 1.85

Minimum Tax - 18.75

Intangible or tangible personal property (every Person engaged in the business of trading, bartering, serving, buying, lending or selling intangible or tangible personal property, whether as owner, agent, broker or otherwise) - 93.75

Liquefied petroleum gas, dealers and installers:

(1) Installation of equipment to be used with liquefied petroleum gas - 62.50

(2) Dealer in liquefied petroleum gas, in appliances and equipment for use of such gas and in the installation of appliances and equipment - 156.25

Manufacturing and/or processing (principals shall be deemed employees):

(1) 1-10 employees - 37.50

- (2) 11-20 employees - 75.00
- (3) 21-30 employees - 112.50
- (4) 31-40 employees - 150.00
- (5) 41-50 employees - 225.00
- (6) 51 or more employees - 281.25

Professional License (every Person engaged in the practice of any profession who offers services for consideration, whether or not such endeavor is regulated by law - 37.50

Professional management - 37.50

Retailer, retail stores (includes every person or Business engaged in the Business of selling tangible personal property to consumers or to any Person for any purpose other than for resale - 37.50

Schools, colleges or other educational or training institution for profit - 37.50

Service Business (every Person engaged in Business as owner, agent or otherwise who performs some service in return for consideration; principals shall be deemed employees):

- (1) 1-5 employees - 27.50
- (2) 6-10 employees - 67.50
- (3) 11-15 employees - 100.00
- (4) 16-20 employees - 140.00
- (5) 21 or more employees - 187.50

Title insurance companies - 93.75

Theaters, per theater - 37.50

Vending machines:

- (1) Merchandise or service vending machines, per machine - 22.50
- (2) Merchandise vending machines at locations for which a License has been obtained pursuant to this article, per machine - 7.50
- (3) Laundry equipment, per machine - 1.85

(4) Coin-operated radio, television, vibrating mattresses and similar devices installed in Businesses providing housing accommodations for the traveling public:

a. Per Business - 26.25

b. Plus \$0.75 per device.

(5) All vending machine operators shall pay a tax of \$187.50 per operator for the privilege of engaging in such Business, plus an additional \$1.85 per machine.

(b) Any Business not listed in this section shall pay a Tax for each place of Business in the amount of \$281.25 \$100.00

(c) Effective for and from the License period commencing on October 1, 2002, each Tax amount set forth above shall be increased by five (5%) percent. Further, pursuant to Section 205.0535(4), Florida Statutes, which allows biennial review, the Council may again review and revise the Tax rates in 2004 for the License period commencing on October 1, 2004.

**Section 2.** Severability. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause or phrase of this Ordinance shall for any reason be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but they shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

**Section 3.** Inclusion in the Code. It is the intention of the Village Council, and it is hereby ordained that the provisions of this Ordinance shall become and made a part of the Code of the Village of Key Biscayne; that the sections of this Ordinance may be renumbered or relettered to accomplish such intentions; and that the word "Ordinance" shall be changed to "Section" or other appropriate word.

Section 4. Savings. Occupational license taxes which were due and owing prior to the Code amendment made by this Ordinance, shall continue to be due and owing at the tax rate which existed immediately prior to such amendment, until fully paid.

**Section 5.** Effective Date. This Ordinance shall be effective upon adoption on second reading.

**PASSED AND ADOPTED on first reading this 24th day of September, 2002.**

**PASSED AND ADOPTED on second reading this 8th day of October, 2002.**

**MAYOR JOE I. RASCO**

**ATTEST:**

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**CONCHITA H. ALVAREZ, CMC, VILLAGE CLERK**

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY:**

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***RICHARD JAY WEISS, VILLAGE ATTORNEY***