



**CITY OF FORT LAUDERDALE
City Commission Agenda Memo
CONFERENCE MEETING**

#25-0708

TO: Honorable Mayor & Members of the
Fort Lauderdale City Commission

FROM: Rickelle Williams, City Manager

DATE: October 23, 2025

TITLE: Presentation on the City of Fort Lauderdale Business Tax and Rate
Recommendations - **(Commission Districts 1, 2, 3 and 4)**

The City of Fort Lauderdale requires all individuals and entities operating a business within the City to obtain a Business Tax Receipt and pay an annual business tax. The City's business tax is governed by both Chapter 15 of the Code of Ordinances of the City of Fort Laand Florida State Statutes 205.053 and 205.0535. Per Section 205.053, these payments are collected annually between July 1 and September 30. Additionally, Section 205.0535 limits any increase to business tax rates to no more than five percent (5%) every other year.

The City of Fort Lauderdale first adopted an ordinance on July 19, 1994, to reclassify and revise occupational license classifications (now known as Business Tax Receipts) and their associated rates, aligning with Florida State Statute 205.0535(2) and 205.0535(3). On October 19, 2004, the occupational license tax saw its first and only increase of five percent (5%). The most recent amendment to Chapter 15, which details the business tax rate structure, occurred in 2008. While this amendment introduced new business classifications, it is important to note that it did not include any increase to existing tax rates.

To evaluate opportunities for modernization and improvement, the City contracted HdL Companies (HdL) to conduct a comprehensive Business Tax Analysis. On March 4, 2025, City staff and HdL presented the findings to the City Commission. The presentation included a benchmarking comparison with peer cities, recommendations to streamline and consolidate business tax categories, and an assessment of potential rate adjustments to bring Fort Lauderdale in line with comparable municipalities. At that time, the City Commission supported the consolidation of tax categories but opted not to move forward with a business tax rate increase.

Staff is currently in the process of evaluating various fees and rate structures in an effort to identify revenue generating opportunities. During the June 11, 2025, Budget Advisory Board (BAB) meeting, the Board also emphasized the importance of increasing General Fund revenues, including a potential adjustment to the current business tax rate structure.

City staff will present an overview of the business tax structure, along with multiple rate adjustment options for further consideration by the City Commission.

Staff is seeking support from the City Commission to increase the business tax rates for the first time since 2004.

Resource Impact

There is no fiscal impact associated with this action.

Strategic Connections

This item supports the *Press Play Fort Lauderdale 2029* Strategic Plan, specifically advancing:

- The Business Growth and Support Focus Area, Goal 6: Build a diverse and attractive economy.

This item advances the *Fast Forward Fort Lauderdale 2035* Vision Plan: We Are United

Attachment

Exhibit 1 – Business Tax Rate Presentation

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Charter Officer: Rickelle Williams, City Manager