



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

**#25-0591**

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

**FROM:** Rickelle Williams, City Manager

**DATE:** June 03, 2025

**TITLE:** Second Reading – Ordinance Amending Chapter 15 – Business Tax Receipts and Miscellaneous Business Regulations, Article II – Local Business Tax of the Code of Ordinances of the City of Fort Lauderdale to Consolidate Business Tax Categories - **(Commission Districts 1, 2, 3 and 4)**

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**Recommendation**

Staff recommends the City Commission approve an ordinance amending Chapter 15 – Business Tax Receipts and Miscellaneous Business Regulations, Article II – Local Business Tax of the Code of Ordinances of the City of Fort Lauderdale to consolidate the number of business tax categories.

**Background**

The City engaged HdL Companies, Inc. to review the City's existing business tax rate structure and business tax categories. On March 4, 2025, during the City Commission Conference meeting, Development Services Department (DSD) staff presented the findings of the Business Tax analysis (Exhibit 1). The analysis resulted in a recommendation to consolidate 636 business tax categories into 245 categories. The analysis also included a recommendation to implement a business tax fee increase in alignment with the requirements within Florida State Statute that prescribe the methodology to increase local business tax rates. The City Commission considered staff's presentation and supported the recommendation to consolidate business tax categories. The City Commission did not support an adjustment to the business tax rate structure at the time of the presentation.

The proposed ordinance amendment will implement the recommended category consolidation and is intended to streamline the business tax application and annual renewal process. The consolidation will not impact current business tax rates but will instead group similar business tax categories under the same rate structure based on shared or comparable business functions.

The first reading of the ordinance was held at the May 20, 2025, Commission Meeting and no modifications were made.

### **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

### **Attachments**

Exhibit 1 – Business Tax Analysis

Exhibit 2 – Business Impact Estimate

Exhibit 3 – Ordinance

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