



CITY OF FORT LAUDERDALE
City Commission Agenda Memo
REGULAR MEETING

#15-0880

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

FROM: Lee R. Feldman, ICMA-CM, City Manager

DATE: November 17, 2015

TITLE: Ordinance Amending the Local Business Tax Provisions of the Code of Ordinances of the City of Fort Lauderdale to Duplicate the Language Provided within Florida Statutes that Authorize the Levy of a Business Tax

Recommendation

It is recommended that the City Commission adopt an ordinance amending Chapter 15 – Business Tax Receipts and Miscellaneous Business Regulations, Article II – Local Business Tax, of Code of Ordinances of the City of Fort Lauderdale to duplicate the language provided within Florida Statutes that authorize the levy of business tax.

Background

Every person engaging in or managing any business, profession, or occupation and who maintains a permanent business location or branch office within the City of Fort Lauderdale (City) is required to pay for a business tax receipt and register with the City. Persons who transact any business or engage in any occupation or profession in interstate commerce, but do not have a physical location within the City are also required to pay business tax pursuant to Section 205.042, Florida Statutes. These fees are currently collected by the Florida League of Cities on the behalf of City.

The Florida League of Cities has requested that the City amend Chapter 15 of its Code of Ordinances to clarify that business tax may be levied on persons engaging in interstate commerce, without a physical location within the City limits.

Resource Impact

There will be a positive fiscal impact to the City in the amount of \$6,000.

<i>As of October 20, 2015</i>					
ACCOUNT NUMBER	INDEX NAME (Program)	CHARACTER CODE/ SUB-OBJECT NAME	ADOPTED BUDGET	AMOUNT RECEIVED	ANTICIPATED REVENUE
001-FIN090909-B102	Business Tax	Licenses & Permits/ FL League of Cities Collections	\$6,000	\$0	\$6,000
				TOTAL ►	\$6,000

Strategic Connections

This item is a *Press Play Fort Lauderdale Strategic Plan 2018* initiative, included within the Internal Support Cylinder of Excellence, specifically advancing:

- Goal 12: Be a leading government organization, managing resources wisely and sustainably.
- Objective 1: Ensure sound fiscal management.

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

Attachment

Exhibit 1 – Proposed Ordinance

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