

ORDINANCE NO. _____

**AN ORDINANCE OF THE CITY OF KEY WEST,
FLORIDA, AMENDING CHAPTER 66, ARTICLE IV
OF THE CODE OF ORDINANCES ENTITLED
"BUSINESS TAX" BY AMENDING SECTION 66-
109 TO PROVIDE FOR AN ADJUSTMENT IN FEES
PURSUANT TO FLORIDA STATUTES; PROVIDING
FOR SEVERABILITY; PROVIDING FOR REPEAL OF
INCONSISTENT PROVISIONS; PROVIDING FOR
AN EFFECTIVE DATE**

WHEREAS, the City of Key West migrated to a new software system in August 2018, and as a result, it is necessary to adjust the business tax receipt (BTR) classifications (i.e. type and subtype) in support of the new system's requirements. The new types and subtypes are indicated herein, with the original classifications indicated in parentheses to indicate that the existing classifications were re-named and re-organized, however, there were no additional classifications added; and

WHEREAS, Florida Statutes section 205.0535(4) permits municipalities to increase business license taxes by up to 5% every other year; and

WHEREAS, an amendment to Chapter 66 of the Code of Ordinances will promote the health, safety and welfare of the citizens and visitors of the City of Key West.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF KEY WEST,
FLORIDA:

Section 1: That Section 66-109 of the Code of Ordinances is hereby amended as follows*:

ARTICLE IV. - BUSINESS TAX

Sec. 66-109. - Schedule of taxes.

Each individual who acts as an agent and each individual who acts as a business or sales agent for a corporation engaged in any business mentioned in this section, when his principal has not paid a license in accordance with this section, shall be required to take out a license as agent in his own name. This section shall apply to every person who seeks, negotiates or transacts, for himself or for any other person or corporation mentioned in this section, but not to inactive stockholders in corporations or members of agencies who do not attempt to transact any business for such agency. A license tax in the sum set opposite each of the following businesses, occupations or professions is levied and imposed upon the business, occupation or profession opposite which such sum is set.

*(Coding: Added language is underlined; deleted language is ~~struck through~~ at first reading. Added language is double underlined and ~~double struck through~~ at second reading.)

The City of Key West migrated to a new software system in August 2018, and as a result, the business tax receipts (BTR) classifications (i.e. type and subtype) were changed in support of the new system's requirements. The new types and subtypes are indicated below, with the original classifications indicated in parentheses to indicate there were no additional classifications added; the existing classification were only re-named and re-organized.

~~(1) Amusement/entertainment.~~

~~a. Bars or restaurants with entertainment for patrons \$203.00~~

~~b. Entertainment establishment or facility (theater, museum, golf course, special equipment, or similar activity) 281.00~~

~~c. Sightseeing vehicles (unit may be trolley, train or other vehicle), per vehicle 325.00~~

~~d. Charter boat for fishing, diving or similar activity conducted under "six pack license" 83.00~~

~~e. Charter boat for fishing, diving, sightseeing, parasailing, water taxi, or similar activity other than those licensed under subsection (1)d of this section 170.00~~

~~(2) Coin operated machines.~~

~~a. Nonlaundry, per unit 10.75~~

~~b. Laundry, per unit 6.89~~

~~(3) Financial institutions.~~

~~a. All financial institutions, including banks, savings and loan associations, finance companies, and credit unions 1,157.00~~

~~b. Automated teller machines, except those located on the site of, and used in conjunction with, a financial institution 192.00~~

~~(4) Food service activities.~~

~~a. No seats (take out, deli, catering) 143.00~~

~~b. Seating 1 to 15 143.00~~

~~c. Seating 16 to 40 203.00~~

~~d. Seating 41 to 60 281.00~~

~~e. Seating 61 to 120 325.00~~

~~f. Seating 121 and over 396.00~~

~~(5) Gas station. All gas stations, including those offering repairs and other accessory uses; does not include convenience stores 281.00~~

~~(6) Hospital. All hospitals 661.00~~

~~(7) Insurance. Companies writing any class of insurance upon any person or property residing or located within the~~

~~city limits or risks occurring within the city limits~~

~~308.00~~

~~(8) Manufacturing/processing. All manufacturing or processing businesses 203.00~~

~~(9) Newspaper or magazine publishers.~~

~~a. Daily publication 325.00~~

~~b. Periodical publication 170.00~~

~~(10) Rentals.~~

~~a. Commercial property rental (mall, shopping center, or any other property owner renting or leasing space to five or more commercial tenants, including booth tenants, on a single parcel), per rental unit~~

~~28.00~~

~~b. Nontransient residential rental, per unit~~

~~20.00~~

~~c. Transient residential rental, per unit~~

~~28.00~~

~~d. Motel/hotel/timeshare, per unit 16.00~~

~~e. Guesthouse/bed and breakfast, per unit~~

~~16.00~~

~~f. Campground or mobile home park or trailer camp, per space 10.75~~

~~Each rental unit within the park shall be charged in~~

~~accordance with subsection (10)b or (10)c of this section, as applicable.~~

~~g. Commercial parking lot 83.00~~

~~h. Marina, wet slips, per slip 16.00~~

~~i. Marina, dry slips; each dry or stacked storage slip 3.42~~

~~j. Motor driven rental items, including mopeds, jet skis, tools 203.00~~

~~k. Non-motor driven rental items, including bicycles and videotapes 143.00~~

~~(11) Retail, mail order, or wholesale sales. Gross square footage of entire structure area and/or outside display area, including storage, associated offices, restrooms, etc.:~~

~~a. 0 to 500 square feet 143.00~~

~~b. 501 to 2,000 square feet 203.00~~

~~c. 2,001 to 5,000 square feet 281.00~~

~~d. 5,001 to 10,000 square feet 463.00~~

~~e. 10,001 to 25,000 square feet 661.00~~

~~f. Over 25,000 square feet 992.00~~

~~(12) Services.~~

~~a. Professional real estate salesperson, massage therapist, or cosmetologist, per person 103.00~~

~~b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person 325.00~~

~~e. General service provider not listed in subsection (12)a or (12)b of this section, per business 103.00~~

~~(13) Transportation, excluding taxicabs and pedicabs.~~

~~a. Airlines 143.00~~

~~b. Vehicle, including bus service and ambulance service 203.00~~

~~(14) Utility/communications.~~

~~a. Telephone, gas, cable television, solid waste pickup, telegraph and similar utilities 1,323.00~~

~~b. Radio stations maintaining business office within city 203.00~~

~~(15) Adult entertainment.~~

~~a. Adult bookstore/video store See subsection (11).~~

~~b. Adult performance establishment See subsection (1)a.~~

~~c. Adult-themed merchandise store See subsection (11).~~

~~d. Adult motion picture theater See subsection (1)b.~~

~~e. Adult business See subsection (12)c.~~

~~f. Limited adult cabaret See subsection (1)a.~~

(1) Adult-Oriented Business

a. Adult bookstore or video store (prev. (15) Adult entertainment, a. Adult bookstore/video store) - BTR fee based upon square footage as indicated under 'Retail Wholesale or Mail Order'

b. Adult cabaret (prev. (15) Adult entertainment, f. Limited adult cabaret) - \$213.00

c. Adult motion picture theater (prev. (15) Adult entertainment, d. adult motion picture theater) - \$295.00

d. Adult performance establishment (prev. (15) Adult entertainment, b. Adult performance establishment) - \$213.00

e. Adult-themed retail establishment (prev. (15) Adult entertainment, c. Adult-themed merchandise store) - BTR fee based upon square footage as indicated under 'Retail Wholesale or Mail Order'

f. Miscellaneous adult business (prev. (15) Adult entertainment, e. Adult business) - \$108.00

(2) Bar or Restaurant with Entertainment

a. Bar or restaurant with entertainment (prev. (1) Amusement/entertainment, a. Bars or restaurants with entertainment for patrons) - \$213.00

(3) Charter Boat

a. Charter boat for more than 6 passengers (prev. (1) Amusement/entertainment, e. Charter boat for fishing, diving, sightseeing, parasailing, water taxi, or similar activity other than those licensed under subsection (1)d of this section) - \$178.00

b. Charter boat for up to 6 passengers (prev. (1) Amusement/entertainment, d. Charter boat for fishing, diving or similar activity conducted under "six-pack license") - \$87.15

(4) Coin Operated Machines

a. Laundry machines (prev. (2) Coin-operated machines, b. Laundry, per unit) - \$7.23 per unit

b. Non-laundry machines (prev. (2) Coin-operated machines, a. Nonlaundry, per unit) - \$11.29 per unit

(5) Contractor DBPR State Certified (prev. (12) Services, b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person) - \$341.00

(6) Contractor DBPR State Registered (prev. (12) Services, b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person) - \$341.00

(7) Contractor Specialty (prev. (12) Services, c. General service provider not listed in subsection (12)a or (12)b of this section, per business) - \$108.00

(8) Contractor State Licensed Non-DBPR (prev. (12) Services, b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person) - \$341.00

(9) Food Service

a. Catering or restaurant with 0 seats (prev. (4) Food service activities, a. No seats (take out, deli, catering) - \$150.00

b. Restaurant with 1 to 15 seats (prev. (4) Food service activities, b. Seating 1 to 15) - \$150.00

c. Restaurant with 16 to 40 seats (prev. (4) Food service activities, c. Seating 16 to 40) - \$213.00

d. Restaurant with 41 to 60 seats (prev. (4) Food service activities, d. Seating 41 to 60) - \$295.00

e. Restaurant with 61 to 120 seats (prev. (4) Food service activities, e. Seating 61 to 120) - \$341.00

f. Restaurant with 121 or more seats (prev. (4) Food service activities, b. Seating 121 and over) - \$415.00

(10) Marina Slip Rental

a. Marina dry slip (prev. (10) Rentals, i. Marina, dry slips; each dry or stacked storage slip) - \$3.59 per slip

b. Marina wet slips (prev. (10) Rentals, h. Marina, wet slips, per slip) - \$16.80 per slip

(11) Miscellaneous Other Services

a. Miscellaneous other service (prev. (12) Services, c. General service provider not listed in subsection (12)a or (12)b of this section, per business) - \$108.00

b. Yard maintenance (prev. (12) Services, c. General service provider not listed in subsection (12)a or (12)b of this section, per business) - \$108.00

(12) Property Rental

a. Campground or trailer park (prev. (10) Rentals, f. Campground or mobile home park or trailer camp, per space) - \$11.29 per space

Note: Transient or non-transient rental spaces also require the appropriate transient or non-transient BTR.

b. Commercial property (prev. (10) Rentals, a. Commercial property rental (mall, shopping center, or any

other property owner renting or leasing space to five or more commercial tenants, including booth tenants, on a single parcel), per rental unit) - \$29.40 per unit

c. Non-transient residential (prev. (10) Rentals, b. Nontransient residential rental, per unit) - \$21.00 per unit

d. Parking lot (prev. (10) Rentals, g. Commercial parking lot) - \$87.15

e. Transient guesthouse units (prev. (10) Rentals, e. Guesthouse/bed and breakfast, per unit) - \$16.80 per unit

f. Transient hotel motel or timeshare (prev. (10) Rentals, d. Motel/hotel/timeshare, per unit) - \$16.80 per unit

g. Transient residential (prev. (10) Rentals, c. Transient residential rental, per unit) - \$29.40

(13) Public Services

a. ATM automated teller machine (prev. (3) Financial institutions, b. Automated teller machines, except those located on the site of, and used in conjunction with, a financial institution) - \$201.00

b. Bank or other financial institution (prev. (3) Financial institutions, a. All financial institutions, including banks, savings and loan associations, finance companies, and credit unions) - \$1,214.00

c. Gas station (prev. (5) Gas station. All gas stations, including those offering repairs and other accessory uses; does not include convenience stores) - \$295.00

d. Hospital (prev. (6) Hospital. All hospitals) - \$694.00

e. Insurance Company (prev. (7) Insurance. Companies writing any class of insurance upon any person or property residing or located within the city limits or risks occurring within the city limits) - \$323.00

f. Manufacturing or processing establishment (prev. (8) Manufacturing/processing. All manufacturing or processing businesses) - \$213.00

g. Radio station (prev. (14) Utility/communications, b. Radio stations maintaining business office within city) - \$213.00

h. Theater museum or other entertainment establishment (prev. (1) Amusement/entertainment, b. Entertainment establishment or facility (theater, museum, golf course, special equipment, or similar activity)) - \$295.00

i. Utility or communication service (prev. 14. Utility/communications, a. Telephone, gas, cable television, solid waste pickup, telegraph and similar utilities) - \$1,389.00

(14) Publication

a. Magazine or other periodical publication (prev. (9) Newspaper or magazine publishers, b. Periodical publication) - \$178.00

b. Newspaper or other daily publication (prev. (9) Newspaper or magazine publishers, a. Daily publication) - \$341.00

(15) Retail Wholesaler or Mail Order (Fee based upon gross square footage of entire structure area and/or outside display area, including storage, associated offices, restrooms, etc.)

a. Retail establishment 0 to 500 sq ft (prev. (11) Retail, mail order, or wholesale sales, a. 0 to 500 square feet) - \$150.00

b. Retail establishment 501 to 2000 sq ft (prev. (11) Retail, mail order, or wholesale sales, b. 501 to 2,000 square feet) - \$213.00

c. Retail establishment 2001 to 5000 sq ft (prev. (11) Retail, mail order, or wholesale sales, c. 2,001 to 5,000 square feet) - \$295.00

d. Retail establishment 5001 to 10,000 sq ft (prev. (11) Retail, mail order, or wholesale sales, d. 5,001 to 10,000 square feet) - \$486.00

e. Retail establishment 10,001 to 25,000 sq ft (prev. (11) Retail, mail order, or wholesale sales, e. 10,001 to 25,000 square feet) - \$694.00

f. Retail establishment larger than 25,000 sq ft (prev. (11) Retail, mail order, or wholesale sales, f. 25,000 square feet) - \$1,041.00

(16) State-Licensed Professional

a. Attorney, physician or other state-licensed professional (prev. (12) Services, b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person) - \$341.00

b. Cosmetologist (prev. (12) Services, a. Professional real estate salesperson, massage therapist, or cosmetologist, per person) - \$108.00

c. Massage therapist (prev. (12) Services, a. Professional real estate salesperson, massage therapist, or cosmetologist, per person) - \$108.00

d. Private provider or building inspector (prev. (12) Services, b. Professional attorney or any other state-licensed professional not listed in subsection (12)a of this section, per person) - \$341.00

(17) Transportation Services

a. Airline (prev. (13) Transportation, excluding taxicabs and pedicabs, a. Airlines) - \$150.00

b. Bicycles, equipment and other non-motor-driven rentals (prev. (10) Rentals, k. Non-motor-driven rental items, including bicycles and videotapes) - \$150.00

c. Bus, ambulance or other transportation vehicle (prev. (10) Transportation, excluding taxicabs and pedicabs, b. Vehicle, including bus service and ambulance service) - \$213.00

d. Scooters, jet skis and other motor driven vehicle rentals (prev. (10) Rentals, j. Motor-driven rental items, including mopeds, jet skis, tools) - \$213.00

e. Trolleys, trains and other sightseeing vehicles (prev. (1) Amusement/entertainment, c. Sightseeing vehicles (unit may be trolley, train or other vehicle), per vehicle) - \$341.00 per vehicle

Section 2: If any section, provision, clause, phrase, or application of this Ordinance is held invalid or unconstitutional for any reason by any court of competent jurisdiction, the remaining provisions of this Ordinance shall be deemed severable therefrom and shall be construed as reasonable and necessary to achieve the lawful purposes of this Ordinance.

Section 3: All Ordinances or parts of Ordinances of said City in conflict with the provisions of this Ordinance are hereby superseded to the extent of such conflict.

Section 4: This Ordinance shall go into effect immediately upon its passage and adoption and authentication by the signature of the presiding officer and the Clerk of the Commission.

Signatures on next page

Read and passed on first reading at a regular meeting held this _____ day of _____, 2019.

Read and passed on final reading at a regular meeting held this _____ day of _____, 2019.

Authenticated by the presiding officer and Clerk of the Commission on _____ day of _____, 2019.

Filed with the Clerk _____, 2019.

Mayor Teri Johnston	_____
Vice Mayor Sam Kaufman	_____
Commissioner Gregory Davila	_____
Commissioner Mary Lou Hoover	_____
Commissioner Clayton Lopez	_____
Commissioner Billy Wardlow	_____
Commissioner Jimmy Weekley	_____

TERI JOHNSTON, MAYOR

ATTEST:

CHERYL SMITH, CITY CLERK