

**ORDINANCE NO.: 93- 19**

**AN ORDINANCE OF HERNANDO COUNTY, FLORIDA, PROVIDING THAT THE CODE OF ORDINANCE OF HERNANDO COUNTY, FLORIDA, BE AMENDED PROVIDING FOR AN ADDITIONAL SANCTION FOR ENGAGING IN A LIST OF BUSINESS/OCCUPATION WITHOUT THE REQUIRED OR CURRENT LICENSE; PROVIDING FOR A NEW DUE DATE; PROVIDING FOR THE DELETION OF CURRENT ZONING ACKNOWLEDGEMENT STATEMENTS; PROVIDING FOR ADDITIONAL REQUIRED INFORMATION FROM THE APPLICANT; PROVIDING FOR NEW FORMULA FOR DETERMINATION OF FEE DUE TO TRANSFER OF BUSINESS OWNERSHIP OR BUSINESS LOCATION; PROVIDING FOR ADDITIONAL CRITERIA FOR VENDING MACHINE TAX DETERMINATION; PROVIDING FOR THE DELETION OF GARAGE SALE RESTRICTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**BE IT ENACTED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY, FLORIDA:**

**SECTION I. AMENDMENT TO CHAPTER 18, HERNANDO COUNTY CODE OF ORDINANCES**

That Chapter 18 of the Hernando County Code of Ordinances, Florida be amended as follows:

**A. SECTION 18-17 PAYMENT OF TAX PRE-REQUISITE TO ENGAGING IN BUSINESS, ETC.**

1. Delete current subsection (b) and add new subsection (b) to read as follows:

"(b) Any person who engages in any business, occupation, or profession by this chapter, who does not pay the required occupational license tax within 150 days after the initial notice of tax due, and who does not obtain the required occupational license is subject to civil actions and penalties, including court costs, reasonable attorneys fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00."

**B. SECTION 18-18 DUE DATE; FRACTIONAL LICENSES**

Change to read as follows:

"All licenses required by this article shall be payable on or before September 30 of each year unless otherwise provided by law. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Except as may be otherwise provided by law, any person who was not liable for a license during the first half of the license year may be issued a license during the second half of the license year upon the payment of one-half the amount fixed as the price of such license for one year."

**C. SECTION 18-19 ISSUANCE PROCEDURE-APPLICATION**

Change to read as follows:

"(a) No license shall be issued except upon written application of the person applying for the same. The Tax Collector, before issuing a license based wholly or in part upon capacity, number of persons employed, or any other contingency, shall require the person applying for such license to file, under oath, a statement giving full and complete information relative to the capacity, number of persons employed, or other contingency, as the case may be. The applications and statements required by this section shall be retained as a part of the records in the Tax Collector's office.

(b) No license shall be issued unless the Federal Employer Identification Number or Social Security Number is obtained from the person to be licensed.

(c) The application forms required in this section shall be furnished or approved by the Board of County Commissioners."

**D. SECTION 18-20 PENALTY FOR MAKING FALSE STATEMENT IN APPLICATIONS**

Change to read as follows:

"Any person who, in applying to the Tax Collector for a license based upon capacity, number of persons employed, or any other contingency, shall make a false statement under oath of capacity, number of persons employed, other contingency, shall be subject to punishment as provided in Section 1-8 of this Code."

**E. SECTION 18-24 DELINQUENT LICENSE TAX; PENALTY**

Change to read as follows:

"(a) Whenever any license tax provided by this Article to be paid to the Tax Collector shall not be paid by the due date of September 30, the tax shall be considered delinquent, and subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional five (5%) percent penalty for each month of delinquency thereafter until paid; provided that, the total delinquency penalty shall not exceed twenty-five (25%) percent of the occupational license fee for the delinquent establishment.

(b) Any person engaging in or managing any business, occupation or profession without first obtaining a local occupational license, if required hereunder, shall be subject to a penalty of twenty-five (25%) percent of the license determined to be due,

in addition to any other penalty provided by law or ordinance."

**F. SECTION 18-26 TERM OF LICENSE; TRANSFER**

Change to read as follows:

"(a) No license required by this article shall be issued for more than one (1) year, and all licenses shall expire on September 30 of each year, except as otherwise provided by law.

(b) All business licenses may be transferred to a new owner where there is a bona fide sale of the business upon the presentation of a new application and a transfer fee of ten (10%) percent of the annual license fee but not less than \$3.00 nor more than \$25.00. The new owner must present evidence of such sale and the original license for the transfer. Further, upon written request and presentation of the license, the license may be transferred from one location to another location within the County upon payment of transfer fee of ten (10%) of the annual license fee but not less than \$3.00 nor more than \$25.00. Such transferred license shall be of the same effect and force and for the same period as the original license.

(c) It shall be the duty of every person taking over or purchasing an existing business which is required to be licensed under this article to notify the Tax Collector of the County within thirty (30) days, upon failure to do so the person shall be subject to sanction as provided in Section 18-17 of this Code."

**G. SECTION 18-70 VENDING MACHINE**

1. Add new subsection (b) to read as follows:

"(b) The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services or where an amusement or game machine is operated must assure that any required municipal or County occupational license for the machine is secured. The license tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous licensing year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one vending machine with another machine during a licensing year does not affect the tax assessment for that year, unless, the replacement machine belongs to an occupational license tax classification that requires a higher tax rate. Each business owning machines

must provide notice of the provisions of this section to each affected business premises where the machines are located. The business premises must secure the license if it is not otherwise secured."

2. Change current subsection (c)(5) to read:

"(5) The term vending machine does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who pay the occupational license under the category designated for telephone companies in the County or a pay telephone service provider certified pursuant to Section 364.3375, Florida Statutes."

**H. SECTION 18-73 GARAGE SALES**

Delete this section and re-number the remaining sections accordingly.

**SECTION II SEVERABILITY**

It is declared to be the intent of the Board of County Commissioners that if any section, subsection, clause, sentence phrase or provision of this Ordinance is for any reason held unconstitutional or invalid, the invalidity thereof shall not affect the validity of the remaining portions of this Ordinance.

**SECTION III INCLUSION IN THE CODE**

The provisions of this ordinance shall be included and incorporated in the Code of Ordinances of Hernando County as an addition or amendment thereto and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

**SECTION IV EFFECTIVE DATE**

This Ordinance shall become effective upon receipt of official acknowledgement from the Secretary of State that said Ordinance has been filed.

**ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS** in Regular

Session this 24 day of August, 1993, A.D.

(SEAL)

Attest:

*Karen Nicolai*  
KAREN NICOLAI  
Clerk

**BOARD OF COUNTY COMMISSIONERS  
HERNANDO COUNTY, FLORIDA**

By:

*Anthony C. Mosca, Jr.*  
ANTHONY C. MOSCA, JR.  
Chairman