

NOTE: additions/deletions = language proposed for addition/deletion to existing Code provisions.

ORDINANCE NO.: 2006-03

AN ORDINANCE TO AMEND PROVISIONS OF THE HERNANDO COUNTY CODE OF ORDINANCES RELATING TO OCCUPATIONAL LICENSE TAXES; AMENDING CODE SECTION 18-21 RELATING TO PROCEDURE FOR ISSUANCE OF OCCUPATIONAL LICENSES; AMENDING CODE SECTION 18-27 RELATING TO REPORT OF TAX COLLECTOR TO COUNTY COMMISSIONERS; AMENDING CODE SECTION 18-31 ADDING PROVISIONS FOR VETERANS OF THE UNITED STATES NAVY AND NAVAL RESERVES, REMOVING PROVISIONS REFERENCING THE SPANISH-AMERICAN WAR, AND PROVIDING FOR TAX EXEMPTION FOR THE UNREARRIED WIDOWERS OF DISABLED VETERANS; REPEALING CODE SECTION 18-42 RELATING TO TRAVELING MEDICINE SHOWS; AMENDING CODE SECTION 18-48 TO EXPAND EXEMPTION FOR RELIGIOUS PRACTICES; REPEALING CODE SECTION 18-49 RELATING TO PERMITS FOR CLAIRVOYANTS AND FORTUNE TELLERS; REPEALING CODE SECTION 18-57 RELATING TO NON-PROFIT SPONGE COOPERATIVE ASSOCIATIONS; REPEALING CODE SECTION 18-65 RELATING TO TELEGRAPH SYSTEMS; REPEALING CODE SECTION 18-69 RELATING TO TOLL BRIDGES; AMENDING CODE SECTION 18-70 TO INCLUDE MACHINES OPERATED BY CREDIT CARDS AND DEBIT CARDS IN THE DEFINITION OF "VENDING MACHINE"; PROVIDING FOR SEVERABILITY AND INCLUSION IN THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

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

SECTION 1.

Section 18-21, Hernando County Code of Ordinances, is hereby amended to read as follows; with underlined matter added and struck-through matter deleted:

Sec. 18-21. Same--Manner, etc.; display.

The tax collector, or the tax collector's designee, shall ~~fit~~ print out and ~~sign~~ validate each license issued under this article before issuing the same to the person paying him the necessary amount therefor. The tax collector shall make a duplicate of each license issued. The person obtaining the license shall keep the same displayed conspicuously at the place of business and in such manner as to be open to the view of the public and subject to inspection of all duly authorized officers of the county. Upon failure to do so he shall be subject to the payment of another license tax for engaging

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in or managing the business or occupation for which the license was obtained.

SECTION 2.

Section 18-27, Hernando County Code of Ordinances, is hereby amended to read as follows, with underlined matter added and struck-through matter deleted:

Sec. 18-27. Report of county tax collector.

The tax collector shall transmit to the county commissioners a statement showing the total number of licenses issued and the amount of money collected for county licenses. ~~Each monthly statement shall be signed by the tax collector; the~~ The tax collector shall make monthly payments of the amount collected by him for occupational licenses to the county depository, retaining a copy of the statement and a copy of each license issued by him for his office's records.

SECTION 3.

Section 18-31, Hernando County Code of Ordinances, is hereby amended to read as follows, with underlined matter added and struck-through matter deleted:

Sec. 18-31. Exemptions allowed disabled veterans of any war, or their unremarried widows; or widowers.

(a) Any bona fide, permanent resident elector of the county who served as an officer or enlisted man in the United States Air Force or Air Force Reserve, United States Army or Army Reserve, National Guard, United States Coast Guard or Coast Guard Reserve, United States Marine Corps or Marine Corps Reserve, United States Navy or Naval Reserve, or any temporary members thereof, who have actually been or may hereafter be reassigned by the air force, army, navy, coast guard or marines to active duty, during any war, declared or undeclared, armed conflicts, crises, etc. ~~since the Spanish-American war, beginning April 21, 1896,~~ who was honorably discharged from the service of the United States, and who at the time of his application for license as hereinafter mentioned shall be disabled from performing manual labor, shall, upon sufficient identification, proof of being a permanent resident elector in the county and production of an honorable discharge from the service of the United States during the aforesaid period of time, respectively, be granted a license to engage in any business or occupation in the county which may be carried on mainly through the personal efforts of the licensee as a means of livelihood and for which the county license does not exceed the sum of fifty dollars (\$50.00) for each without payment of any license tax otherwise provided for by law; or shall be entitled to an exemption to the extent of fifty dollars (\$50.00) on any license to engage in any business or occupation in the county which may be carried on mainly through the personal efforts of the licensee as a means of livelihood where the county license for such business or occupation shall be more than fifty dollars (\$50.00). The exemption heretofore referred to shall extend to and include the right of the licensee to operate an automobile for hire of not exceeding

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five-passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned, or contracted to be purchased by the licensee and is being operated by him as a means of livelihood and that the proper license tax for the operation of such motor vehicle for private use has been applied for and attached to such motor vehicle and the proper fees therefor paid by the licensee.

(b) When any such person shall apply for a license for conducting any business or occupation for which the county license tax as fixed by law shall exceed the sum of fifty dollars (\$50.00) the remainder of such license tax in excess of fifty dollars (\$50.00) shall be paid by him in cash.

(c) The tax collecting authority of the county shall issue to such persons as may be entitled under this article a license pursuant to the foregoing provision and subject to the conditions thereof. Such license when issued shall be marked across the face thereof "Veterans Exempt License"--"Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this article to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of a certificate of honorable discharge or certified copy thereof that he is a veteran within the purview of this section and by exhibiting:

- (1) A certificate of government-rated disability to an extent of ten percent or more;
- (2) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
- (3) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a license within the meaning and intent of this section;
- (4) A pension certificate issued to him or her by the United States by reason of such disability; or
- (5) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is so disabled.

(d) All licenses issued under this section shall be in the same general form, and shall expire at the same time, as other county licenses are fixed by law to expire.

(e) All licenses obtained under the provisions of this section by the commission of fraud upon any tax collector shall be deemed null and void. Any person who has fraudulently obtained any such license, or who has fraudulently received any transfer of a license issued to another, and has thereafter engaged in any business or occupation requiring a license under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required license under the laws of this county. Such license shall not be issued in this county unless such veteran is a bona fide resident citizen elector of this county, unless such veteran applying therefor shall produce to the tax collector of this county a certificate of the tax collector of his or her home county to the effect that no exemption from license has been granted to such veteran in his home county under the authority of Florida Statutes section 205.171.

(f) In no event under this article or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors, malt and vinous beverages; for the operation of any slot machine, punch board or any other gaming or gambling device; or for any of the occupations specified in sections 18-45 and 18-48 of this article.

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(g) The unmarried widow or widower of the deceased disabled veteran of any war in which the United States armed forces participated will be entitled to the same exemptions as the disabled veteran.

SECTION 4.

Section 18-42, Hernando County Code of Ordinances, is hereby repealed in its entirety.

SECTION 5.

Section 18-48, Hernando County Code of Ordinances, is hereby amended to read as follows, with underlined matter added and struck-through matter deleted:

Sec. 18-48. Fortune tellers, clairvoyants, etc.--Tax; exemptions.

(a) Every palmist, fortuneteller, clairvoyant, astrologer, phrenologist, character reader, spirit medium, absent treatment healer, or mental healer and every person engaged in any occupation of a similar nature shall pay a license tax of one hundred fifty dollars (\$150.00).

(b) This section does not apply to ~~churches who heal the sick by prayer or regularly ordained ministers of churches who are members of the Florida State Spiritualist Ministerial Association whose charters are filed in the Library of Congress and on record in the state capitol in Tallahassee~~ the practice of any religious exercise. The term "religious exercise" includes any exercise of religion, whether or not compelled by, or central to, a system of religious belief.

SECTION 6.

Section 18-49, Hernando County Code of Ordinances, is hereby repealed in its entirety.

SECTION 7.

Section 18-57, Hernando County Code of Ordinances, is hereby repealed in its entirety.

SECTION 8.

Section 18-65, Hernando County Code of Ordinances, is hereby repealed in its entirety.

SECTION 9.

Section 18-69, Hernando County Code of Ordinances, is hereby repealed in its entirety.

SECTION 10.

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Section 18-70, Hernando County Code of Ordinances, is hereby amended to read as follows, with underlined matter added and struck-through matter deleted:

Sec. 18-70. Vending machines.

(a) As used in this section the following words shall have the meanings set forth in paragraph (a) of this section:

Laundry equipment means any equipment necessary for the operation of a coin-operated laundry, including washers, dryers, pressing or ironing machines and soap, bleach and laundry bag dispensing machines.

Merchandise vending machine means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, ~~or paper currency,~~ credit card or debit card and dispensed merchandise without the necessity of replenishing the device between each operation.

Merchandise vending machine operator means any person who operates for a profit thirty-five or more merchandise vending machines.

Service vending machine means any machine, contrivance or device which is set in motion or made or permitted to function by the insertion of a coin, slug, token, ~~or paper currency,~~ credit card or debit card and which dispenses some service or amusement.

Service vending machine operator means any person who operates for a profit thirty-five or more service vending machines.

(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.

(c) The following vending machines and lockers are exempt from the tax provided by this section:

(1) All vending machines which dispense only United States postage stamps, unadulterated Florida-produced citrus juices or newspapers are hereby exempt from the payment of any excise or license tax levied by the county.

(2) Penny-operated vending machines located in licensed places of business and dispensing only nuts, citrus juices and other food products.

(3) Coin-operated parcel-checking lockers and toilet locks used in railroad, bus, airport stations or depots, and in hotels, board-houses, restaurants and rest rooms for the convenience of the public.

(4) 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

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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.

(d) All machines licensed under paragraphs (1), (2) and (3) of paragraph (b) of this section shall display in a prominent place on each machine a proper sticker or decal, to be furnished or approved by the county tax collector, showing that the tax has been paid.

(e) Whenever any tax collector shall find any vending machine required to be licensed under this section to be operated without a current valid license, he shall attach to the machine a notice of delinquent taxes. Any person who removes notice of delinquent taxes or who removes any moneys from the machine before license taxes are paid, shall be guilty of a misdemeanor.

SECTION 11. 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 12. Inclusion in the Code.

It is the intention of the Board of County Commissioners of Hernando County, Florida, and it is hereby provided, that the provisions of this Ordinance shall become and be made a part of the Code of Ordinances of Hernando County, Florida. To this end, any section or subsection of this Ordinance may be renumbered or relettered to accomplish such intention, and the word "ordinance" may be changed to "section, "article", or other appropriate designation.

SECTION 13. Effective date.

This ordinance shall take effect immediately upon receipt of official acknowledgment from the office of the Secretary of State of Florida that this ordinance has been filed with said office.

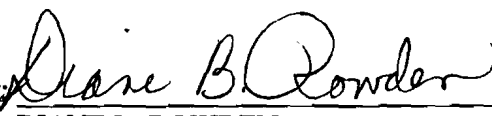
BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF HERNANDO COUNTY in Regular Session this 28th day of February, 2006.

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

Attest:


KAREN NICOLAI
Clerk

By:


DIANE B. ROWDEN
Chairperson

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

BY  2-28-06
County Attorney's Office