

## Changing classifications for occupational licenses

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**Subject:**

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MUNICIPALITIES--INCREASE OF OCCUPATIONAL LICENSE TAXES

To: Ms. Nancy C. Cousins, City Attorney, City of Hollywood

Prepared by: John Browdy, III, Assistant Attorney General

QUESTION:

May the City of Hollywood raise or change its present classifications for occupational licenses in view of s. 205.043, F.S. 1979, as amended by s. 55, Ch. 80-274, Laws of Florida?

SUMMARY:

The governing body of the City of Hollywood may increase the occupational license taxes now imposed by the City only by the amounts or percentages prescribed by s. 205.043(1)(b), F.S. (1980 Supp.).

Section 205.043(1)(b), F.S. (1980 Supp.), provides in part:

*"No occupational license tax levied hereunder shall be at a rate greater than that in effect in such municipality for the year beginning October 1, 1971; however, beginning October 1, 1980, the municipal governing body may increase occupational license taxes authorized by chapter 205. The amount of such increase above the license tax levied on October 1, 1971, may be up to 100 percent for occupational license taxes which are \$100 or less; 50 percent for occupational license taxes which are between \$101 and \$300, and 25 percent for occupational license taxes which are more than \$300." (Emphasis supplied.)*

Section 55, Ch. 80-274, Laws of Florida, added the underscored language of s. 205.043(1)(b), F.S. Section 205.043(1)(b), F.S. (1980 Supp.), in its plain terms, addresses "license tax levied" and the "rate" thereof and the "increase [of] occupational license taxes" and it does not purport to provide for any increase or change in or reclassification of any business, profession or occupation or any preexisting occupational license classifications or subclassifications. Any such proposed change in the preexisting classifications or subclassifications which would have the effect of increasing the existing occupational license tax at a rate greater than that prescribed by s. 205.043(1)(b) would appear to contravene s. 205.043(1)(b) by increasing the existing license taxes by amounts or percentages in excess of those fixed by the 1980 amendatory legislation. Therefore, the municipal governing body may increase the presently imposed occupational license taxes only to the extent of the percentages or amounts prescribed by s. 205.043(1)(b),

F.S. (1980 Supp.).