

## **Business Tax Exemptions Florida State Statute 205**

**205.065 Exemption; nonresident persons regulated by the Department of Business and Professional Regulation.**—If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid a business tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is maintained, no other local governing authority may levy a business tax, or any registration or regulatory fee equivalent to the business tax, on the person for performing work or services on a temporary or transitory basis in another municipality or county. Work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained may not be construed as creating a separate business location or branch office of that person for the purposes of this chapter. Any properly licensed contractor asserting an exemption under this section who is unlawfully required by the local governing authority to pay a business tax, or any registration or regulatory fee equivalent to a business tax, has standing to challenge the propriety of the local government's actions, and the prevailing party in such a challenge is entitled to recover a reasonable attorney's fee.

History.—s. 32, ch. 92-203; s. 11, ch. 94-218; s. 1484, ch. 95-147; s. 6, ch. 99-254; s. 18, ch. 2006-152.

### **205.066 Exemptions; employees.—**

(1) An individual who engages in or manages a business, profession, or occupation as an employee of another person is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual acting in the capacity of an independent contractor is not an employee.

(2) An employee may not be held liable by any local governing authority for the failure of a principal or employer to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual exempt under this section may not be required by any local governing authority to apply for an exemption from a local business tax, otherwise prove his or her exempt status, or pay any tax or fee related to a local business tax.

(3) A principal or employer who is required to obtain a local business tax receipt may not be required by a local governing authority to provide personal or contact information for individuals exempt under this section in order to obtain a local business tax receipt.

(4) The exemption provided in this section does not apply to a business tax imposed on individual employees by a municipality or county pursuant to a resolution or ordinance adopted before October 13, 2010. Municipalities or counties that, before October 13, 2010, had a classification system that was in compliance with the requirements of this chapter and that actually resulted in individual employees paying a business tax may continue to impose such a tax in that manner.

History.—s. 2, ch. 2011-78; s. 2, ch. 2012-102.

**205.067 Exemptions; broker associates and sales associates.—**

(1) An individual licensed and operating as a broker associate or sales associate under chapter 475 is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt.

(2) An individual exempt under this section may not be held liable by any local governing authority for the failure of a principal or employer to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual exempt under this section may not be required by any local governing authority to apply for an exemption from a local business tax, otherwise prove his or her exempt status, or pay any tax or fee related to a local business tax.

(3) A principal or employer who is required to obtain a local business tax receipt may not be required by a local governing authority to provide personal or contact information for individuals exempt under this section in order to obtain a local business tax receipt.

History.—s. 1, ch. 2012-102.

**205.162 Exemption allowed certain disabled persons, the aged, and widows with minor dependents.—**

(1) All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older, with not more than one employee or helper, and who use their own capital only, not in excess of \$1,000, may engage in any business or occupation in counties in which they live without being required to pay a business tax. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(2) Neither this nor any other law exempts any person from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

History.—s. 1, ch. 67-433; s. 1, ch. 85-159; s. 19, ch. 2006-152.

**205.171 Exemptions allowed disabled veterans of any war or their unremarried spouses.—**

(1) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in s. 1.01(14) in the Armed Forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve, or any temporary member thereof, who has 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., who was honorably discharged from the service of the United States, and who at the time of his or her application for a business tax receipt is disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States:

(a) Be granted a receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood and for which the state license or county or municipal receipt does not exceed the sum of \$50 for each without payment of any business tax otherwise provided for by law; or

(b) Be entitled to an exemption to the extent of \$50 on any receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood when the state license or county or municipal receipt for such business or occupation is more than \$50. The exemption shall extend to and include the right of the receipt holder to operate an automobile-for-hire of not exceeding five-passenger capacity, including the driver, when such automobile is owned or contracted to be purchased by the receipt holder and is being operated by him or her as a means of livelihood and that the proper business tax for the operation of such motor vehicle for private use has been applied for and attached to the motor vehicle and the proper fees paid by the receipt holder.

(2) When such person applies for a receipt to conduct any business or occupation for which the county or municipal business tax exceeds \$50, the remainder of such tax in excess of \$50 shall be paid in cash.

(3) Each tax collecting authority of this state and of each county and each municipality shall issue to such persons as may be entitled hereunder a receipt pursuant to the foregoing provision and subject to the conditions thereof. Such receipt when issued shall be marked across the face "Veterans Exempt Receipt" — "Not Transferable." Before issuing the receipt, proof shall be duly made that the applicant is entitled under this law to receive the exemption. The proof may be made by establishing to the satisfaction of such tax collecting authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:

(a) A certificate of government-rated disability to an extent of 10 percent or more;

(b) 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;

(c) 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 receipt within the meaning and intent of this section;

(d) A pension certificate issued to him or her by the United States by reason of such disability; or

(e) Such other reasonable proof as may be required by the tax collecting authority to establish the fact that such applicant is disabled.

All receipts issued under this section shall be in the same general form as other state, county, and municipal licenses and shall expire at the same time as such other licenses are fixed by law to expire.

(4) Receipts obtained by the commission of fraud upon any issuing authority are void. Any person who has fraudulently obtained a receipt, or who has fraudulently received any transfer of a receipt issued to another, and has thereafter engaged in any business or occupation requiring a receipt under color thereof is subject to prosecution for engaging in a business or occupation without having the required receipt under the laws of the state. Such receipt may not be issued in any county other than the county where the veteran is a resident citizen elector, unless such veteran produces a certificate of the tax collector of his

or her home county to the effect that no exemption from taxation has been granted to such veteran in his or her home county under this section.

(5) Neither this nor any other law exempts any person from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

(6) The unremarried spouse of a deceased disabled veteran of any war in which the United States Armed Forces participated is entitled to the same exemptions as the disabled veteran.

History.—s. 1, ch. 67-433; s. 38, ch. 71-355; s. 1, ch. 77-163; s. 93, ch. 79-400; s. 2, ch. 85-159; s. 1057, ch. 95-147; s. 32, ch. 95-280; s. 20, ch. 2006-152.