



**BEFORE THE CITY COMMISSION
CITY OF STUART, FLORIDA**

ORDINANCE NO. 2341-2017

**AN ORDINANCE OF THE CITY OF STUART,
FLORIDA, AMENDING SECTIONS 38-64 AND 38-97 IN
THE CITY OF STUART, FLORIDA CODE OF
ORDINANCES TO CONFORM PROVISIONS OF THE
LOCAL BUSINESS TAX WITH STATE STATUTES;
PROVIDING FOR REPEAL OF CONFLICTING
ORDINANCES; PROVIDING FOR SEVERABILITY;
PROVIDING FOR CODIFICATION; AND PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, the City Code of Ordinances, Section 38-64 currently requires certain individual professionals and includes real estate salesmen to pay a fee for local business tax; and

WHEREAS, the City Commission desires to amend the City Code to remove real estate salesmen; and

WHEREAS, real estate sales associates and broker associates are exempt from paying local business tax pursuant to Florida Statute §205.067; and

WHEREAS, the City Code of Ordinances, Section 38-97 currently reads, “receipts shall be sold beginning August 1 of each year”; and

WHEREAS, Florida statute §205.053 states, “business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year...”; and

WHEREAS, the City Commission desires to amend the City Code to amend the month from August to July pursuant to Florida Statutes.

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE
CITY OF STUART, FLORIDA** that:

ORDINANCE NO. #2341-2017

Amendment to Ordinance Sec. 38-64 and 38-97

SECTION 1: AMENDMENTS TO SECTION 38-64 OF THE STUART CODE OF ORDINANCES. Section 38-64 of the Stuart Code of Ordinances is hereby amended to read in its entirety as follows:

Sec. 38-64 - Same—Individual professionals to pay fee.

Whenever in this article a local business tax is provided for architects, auctioneers, auditors, accountants, dentists, draftsmen, civil engineers, lawyers, osteopaths, chiropractors, chiropractists, physicians or surgeons, or other similar professions, such provision shall be construed to require that each individual shall pay the tax herein provided, whether practicing by himself or in partnership or employed by another.

SECTION 2: AMENDMENTS TO SECTION 38-97 OF THE STUART CODE OF ORDINANCES. Section 38-97 of the Stuart Code of Ordinances is hereby amended to read in its entirety as follows:

Sec. 38-97 – Same - When receipts expire.

Except as otherwise specifically provided, every local business tax receipt issued under the provisions of this article shall expire on September 30 of each year. 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. Receipts shall be sold beginning July 1 of each year.

PASSED on Second Reading this 11th day of December, 2017.

Commissioner _____ offered the foregoing ordinance and moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a roll call vote, the vote was as follows:

TROY A. MCDONALD, MAYOR
KELLI GLASS-LEIGHTON, VICE MAYOR
BECKY BRUNER, COMMISSIONER
EULA R. CLARKE, COMMISSIONER
THOMAS CAMPENNI, COMMISSIONER

YES	NO	ABSENT

ATTEST:

CHERYL WHITE
CITY CLERK

TROY A. MCDONALD
MAYOR

APPROVED AS TO FORM
AND CORRECTNESS:

MICHAEL J. MORTELL
CITY ATTORNEY