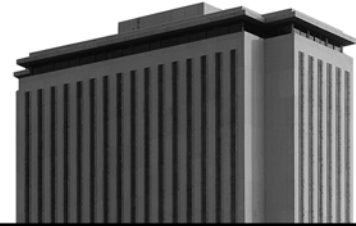




# LEGISLATIVE ISSUE BRIEFS



## Local Business Taxes

**The Florida League of Cities will support legislation that allows municipalities and counties to reclassify businesses, professions, and occupations and establish new rate structures for local business taxes on a periodic basis.**

### **Background:**

In 1995, all cities and counties were given a one time opportunity to reclassify and restructure local business taxes (formerly known as occupational license taxes). In 2007, local governments establishing a local business tax after October 1, 1995 are given the opportunity to go through a reclassification and restructuring process until October 1, 2008. (Chapter Law 2007-97). Many local governments that went through the reclassification and restructuring process in 1995 find themselves, after over 12 years, in need of further restructuring. Thus, local governments should be authorized to periodically update local business taxes, for instance on a 10 year basis.

**Status:** No bills filed

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