

Chapter 58

TAXATION

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ARTICLE I. IN GENERAL

Secs. 58-1 thru 58-30. Reserved.

ARTICLE II. INSURANCE PREMIUM TAX

Division 1. Generally

Secs. 58-31 thru 58-45. Reserved.

Division 2. Casualty Insurance

State Law Reference: Authority of city to adopt, F.S. §185.35

Sec. 58-46. Levy.

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaging in or carrying on, or which shall hereafter engage in or carry on the business of casualty insurance, as shown by the records of the insurance commissioner of the state, an excise or license tax in addition to any license tax or excise tax now levied by the city, which such tax shall be in the amount of 0.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of the city.

(Code 1976, §19-6)

Sec. 58-47. When due and payable.

The license or excise tax levied in this division shall be due and payable annually on March 1 of each year.

(Code 1976, §19-8)

Sec. 58-48. Multiple peril policies.

In the case of multiple peril policies with a single premium for both property and casualty coverages in such policies, 30 percent of the premium shall be used as the basis for the one percent tax imposed and assessed in this article.

(Code 1976, §19-7)

Secs. 58-49 thru 58-65. Reserved.

Division 3. Property Insurance

State Law Reference: Authority of city to adopt, F.S. §175.101

Sec. 58-66. Levy.

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaging in or carrying on, or which shall hereafter engage in or carry on the business of property insurance, as shown by the records of the insurance commissioner of the state, an excise or license tax in addition to any license tax or excise tax now levied by the city, which such tax shall be in the amount of 1.85 percent of the gross amount of receipts of premiums from policyholders on all premiums collected on property insurance policies covering property within the corporate limits of the city.

(Code 1976, §19-9)

Sec. 58-67. When due and payable.

The license or excise tax levied in this article shall be due and payable annually on March 1 of each year.
(Code 1976, §19-11)

Sec. 58-68. Multiple peril policies.

In the case of multiple peril policies with a single premium for both the property and casualty coverages in such policies, 70 percent of the premium shall be used as the basis for the two-percent tax imposed and assessed in this article.
(Code 1976, §19-10)

Secs. 58-69 thru 58-90. Reserved.

ARTICLE III. LOCAL BUSINESS TAX

Sec. 58-91. Definitions.

Definitions of terms and phrases set forth in F.S. §205.022 are hereby incorporated into this article by reference and such terms and phrases when used in this article shall have the meaning designated to them in F.S. §205.022.
(Ord. 958, §2, 2-7-07)

Sec. 58-92. Tax levied.

There is hereby levied a local business tax upon any of the following:

- (1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Any person who maintains a permanent business location or branch office within the municipality, for the privilege of engaging in or managing any occupation or profession within its jurisdiction.
- (3) Any person who does not qualify under subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by Section 8, Art. I of the United States Constitution.

(Ord. 958, §2, 2-7-07)

Sec. 58-93. Local business tax receipt required.

(a) No person shall engage in or manage any business, occupation, or profession in the city for which a local business tax receipt is required by this article unless a local business tax receipt shall have been procured from the city clerk. Such receipt shall be issued to each person upon payment of the local business tax provided in this article and upon full compliance with all requirements or conditions specified under the classification required.

(b) For the purpose of this article, any person holding himself out to the public by sign, printed matter or otherwise, as being engaged in business or as offering services or property to the public for a consideration, shall be considered as engaging in a business, occupation or profession and shall be liable for the business tax set forth in section 58-102.

(c) A property owner shall not permit any business, tenant, person, partnership, or corporation, occupying any portion of the owner's property, to operate a business on the owner's property unless such business has procured a business tax receipt to conduct a business on the property wherein the business is being operated.

(d) A receipt provided for herein shall be issued for and apply to only one place of business or branch office. Any person engaged in more than one business, occupation or profession at one location or place of business is required in the operation of such business, etc., under the terms of this article to have a receipt for each business, occupation or profession.

(Ord. 958, §2, 2-7-07)

Sec. 58-94. Term, expiration.

(a) No receipt under this article shall be issued for more than one year. All receipts shall expire on September 30 of each year.

(b) Any person who is not liable for a local business tax receipt during the first half of the receipt year may be issued a receipt for the remaining one-half of the year upon payment of the amount fixed to be paid for one-half of a year.

(Ord. 958, §2, 2-7-07)

Sec. 58-95. Application, contents.

(a) Every person, before engaging in any business, occupation or profession shall file an application on the form prescribed by the city. The application for a local business tax receipt for a business shall be signed by an officer, partner, agent or the owner of the business.

(b) All receipts shall be applied for and issued in the real name of the applicant unless the applicant has qualified under the laws of the state for the use of a fictitious name. Such receipt, if issued, shall show the real name as well as the fictitious name of the applicant.

(c) The application shall contain the following information:

(1) The name of the owner; if a firm, the names of all members of the firm; and, if a corporation, provide a copy of the corporate papers with the names of all corporate officers.

(2) The location of the business.

(3) The full nature of the business.

(4) Such other pertinent information as may be prescribed by the city.

(Ord. 958, §2, 2-7-07)

Sec. 58-96. Sale; delinquency; penalty for doing business without local business tax receipt.

(a) All local business tax receipts shall be sold by the city clerk beginning on July 1 of each year, and shall be due and payable no later than September 30 of each year, and shall expire on September 30 of the succeeding 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. Those receipts not renewed by September 30 shall be considered delinquent and subject to a delinquent penalty of ten percent for the month of October, plus an additional five percent for each month of delinquency thereafter until paid; provided, that the total delinquency penalty shall not exceed 25 percent of the business tax for the delinquent establishment.

(Ord. 985, §1, 3-5-08)

(b) Any person engaging in or managing such business, occupation or profession without first obtaining a local business tax receipt and not exempt there from shall be subject to the penalty of 25 percent of the license determined to be due, in addition to any other penalty provided by law or ordinance.

(c) Any person who engages in any business, occupation or profession covered by this article, who does not pay the required local business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(d) It shall be unlawful and punishable as provided in section 1-13 for any person to engage in or manage any building or occupation in the city for which a local business tax receipt is required by this article unless a valid receipt has been secured prior to engaging in the business or profession as specified in this article, or while such receipt is revoked, under suspension, has expired or has not been properly transferred.

(Ord. 958, §2, 2-7-07)

Sec. 58-97. Transfer of receipt.

(a) A business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of \$7.00 and presentation of the original receipt and evidence of the sale.

(b) Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another location in the city, subject to compliance with land use regulations, upon payment of a transfer fee of \$7.00.

(Ord. 958, §2, 2-7-07)

Sec. 58-98. Prohibition of local business taxation without exhibition of state license or registration.

Any person applying for or renewing a city receipt to operate or engage in any business or occupation or to practice any profession regulated by the department of business and professional regulation or the department of agriculture and consumer affairs or any board or commission, must exhibit an active state and/or county certificate, registration, or license, including county competency cards, before such local receipt can be issued. The official who issues local business tax receipts shall not issue or renew any receipt unless such person exhibits an active certificate, registration, license, or documentation of exemption there from.

(Ord. 958, §2, 2-7-07)

Sec. 58-99. Revocation or suspension of receipt generally.

(a) The city council after notice to the individual, business, or entity and an opportunity to be heard pursuant to section 58-100 shall have the power to revoke or suspend any local business tax receipt issued pursuant to this article after notice and hearing as prescribed in this article.

(b) Receipts may be revoked for the following reasons:

(1) Fraud, misrepresentation or false statements contained in the application.

(2) Conviction of any crime or misdemeanor involving moral turpitude while conducting the business or occupation or profession.

(3) Conviction of any felony committed in connection with the taxed business or occupation or profession.

(4) When persons to be taxed violate or fail to comply with the applicable zoning, fire, health or police/safety regulations of the city pertaining to the business, occupations or professions,

including but not limited to the facility in which the business, occupation or profession is conducted.

(c) Receipts may be suspended for violation of or failure to comply with the applicable zoning, fire, health or police/safety regulations of the city pertaining to the business, occupations or professions including, but not limited to, the facility in which the business, occupation or profession is conducted.
(Ord. 958, §2, 2-7-07)

Sec. 58-100. Procedure to suspend or revoke receipt.

- (a) The procedure to suspend or revoke a local business tax receipt shall be as follows:
- (1) A written complaint directed to the city manager shall be made, including the applicable grounds for such suspension or revocation.
 - (2) Initial complaints may be made by the following persons:
 - a. The city manager.
 - b. Any council member.
 - c. Any city employee representing a city department's interest.
 - d. Any person holding a local business tax receipt from the city who is doing business in the city.
 - e. Any citizen of the city.
 - f. Any person whose complaint deals with the individual, business, or entity doing business within the city provided the circumstances giving rise to the complaint occurred substantially within the city.

(b) The city manager, at his discretion, shall determine whether or not to initiate a proceeding for the revocation or suspension of the receipt. If any revocation or suspension proceeding is initiated, the city manager shall notify the individual, business, or entity in writing of the complaint and set the time and date of the hearing on the matter.

- (1) The revocation or suspension proceeding will be heard by the city council and will normally be conducted in conjunction with regularly scheduled council meetings.
- (2) Notice shall be given to the individual, business, or entity at least five days prior to the hearing.
- (3) A continuance may be requested by the individual, business, or entity in writing, and with cause, and a determination on the continuance request will be made by the city manager.
- (4) An individual, business, or entity may be represented by counsel at such hearing.

(c) At the suspension or revocation hearing, the individual, business, or entity and the city shall provide evidence to support or refute the issues raised in the complaint. If cause is found by the council to suspend or revoke the receipt in question, the council shall set an effective date, which can be immediate.

- (1) The council may suspend or revoke a receipt if a preponderance of the evidence supports the issues set forth in the complaint. If the council determines that suspension of a receipt is justified,

it shall set a term of suspension of not less than 15 days nor more than 180 days. Alternatively, the city council may condition reinstatement of the suspended receipt upon compliance with certain specific corrective action to be taken by the individual, business, or entity.

- (2) Appeals of the action taken by the council shall be by petition for writ of certiorari in the circuit court, 18th judicial circuit, in the county, and shall be filed within 30 days after the decision of the city council has been rendered.

(Ord. 958, §2, 2-7-07)

Sec. 58-101. Reinstatement of revoked or suspended receipt.

Reinstatement of revoked or suspended receipts under this article may be considered by the city council according to the following procedures:

- (1) A receipt which has been revoked will not be considered for reissuance for one year from the date of revocation. At the expiration of the one-year period, reapplication may be made for a local business tax receipt; provided, however, that the applicant appears before the city council and shows good cause why such receipt should be reissued. This provision is in addition to all other requirements for the issuance of a receipt. Upon failure of the applicant to show good cause, the city council may deny the applicant the privilege of applying for the local business tax receipt.
- (2) A suspended license suspended for a time certain shall automatically be reinstated upon the expiration of the time period set by the city council.
- (3) Indefinite suspensions shall be terminated and receipts reinstated upon compliance with the specific corrections detailed by the city council at the suspension hearing. The city manager shall have the power to reinstate the license immediately upon compliance being demonstrated by the individual, business, or entity to the city manager.

(Ord. 958, §2, 2-7-07)

Sec. 58-102. Schedule of fees.

(a) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business, occupation, or profession shall pay a local business tax of \$70.00.

(b) Any person who transacts any business or engages in any business, occupation or profession in interstate commerce within the city, if the business tax is not prohibited by Section 8, Art. I of the United States Constitution, shall pay a local business tax of \$70.00.

(c) Any person who opens a new business between April 1 and September 30 shall pay a local business tax of \$35.00.

(d) 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 shall pay a local business tax of \$25.00 per machine.

- (1) 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 tax under the category designated for telephone companies in the municipality or county or a pay telephone service provider certified pursuant to F.S. §364.3375.

- (2) The business 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.

(Ord. 958, §2, 2-7-07)

Sec. 58-103. Exemption allowed certain disabled persons, the aged, and widows with minor dependents.

(a) 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 only their own capital, not in excess of \$1,000.00, shall be allowed to engage in any business or occupation without being required to pay for a receipt. The exemption provided by this section shall be allowed only upon the certificate of a duly licensed physician certifying 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 the necessary proof, 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.

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

(Ord. 958, §2, 2-7-07)

Sec. 58-104. Exemptions allowed disabled veterans of any war or their unremarried spouses.

(a) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in F.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 be 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 be granted a receipt to engage in any business or occupation in the city which are carried on mainly through the personal efforts of the receipt holder as a means of livelihood and for which the business tax does not exceed the sum of \$50.00 each without payment of any business tax.

(b) When such person applies for a receipt to conduct any business or occupation for which the business tax as fixed by law exceeds the sum of \$50.00, the remainder of such business tax in excess of \$50.00 shall be paid in cash.

(c) The city 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 thereof "Veterans Exempt Receipt"--"Not Transferable." Before issuing the receipt, the applicant shall provide proof of entitlement to the exemption, which shall be established by providing:

- (1) A certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section;
- (2) A certificate of government-rated disability to an extent of ten percent or more;
- (3) 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;

- (4) 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;
- (5) A pension certificate issued to him or her by the United States by reason of such disability; or
- (6) Such other reasonable proof as may be required by the city to establish the fact that such applicant is so disabled.

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

(d) All receipts obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such 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 shall be subject to prosecution as for engaging in a business or occupation without having the required receipt under the laws of the state. Such receipt shall not be issued in any county other than the county wherein said veteran is a bona fide resident citizen elector, unless such veteran applying therefor shall produce to the tax collecting authority in such county a certificate of the tax collector of his or her home county to the effect that no exemption from receipt has been granted to such veteran in his or her home county under the authority of this section.

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

(f) The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated is entitled to the same exemptions as the disabled veteran.
(Ord. 958, §2, 2-7-07)

Sec. 58-105. Religious tenets; exemption.

Nothing in this article shall be construed to require a receipt for practicing the religious tenets of any church.
(Ord. 958, §2, 2-7-07)

Sec. 58-106. Charitable, etc., organizations; occasional sales, fundraising; exemption.

A business tax receipt is not required of any charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members, and the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.
(Ord. 958, §2, 2-7-07)

Sec. 58-107. Pharmacies and pharmacists.

A state, county, or municipal licensing agency may not issue a business tax receipt to operate a pharmacy unless the applicant produces a current permit issued by the board of pharmacy; however, no such business tax receipt is required to practice the profession of pharmacy.
(Ord. 958, §2, 2-7-07)

Sec. 58-108. Assisted living facilities.

No shall be issued or renewed for the operation of an assisted living facility pursuant to part III of chapter 400, Florida Statutes, without the applicant first providing evidence to the city that it has been licensed by the agency for health care administration to operate such facility at the specified location or locations. Evidence thereof shall be as provided by law.

(Ord. 958, §2, 2-7-07)

Sec. 58-109. Prerequisite for issuance of pest control business tax receipt.

No business tax receipt shall be issued or renewed to any pest control business regulated under chapter 482, Florida Statutes, without first providing evidence to the city that a current license has been procured from the department of agriculture and consumer services for each of the business locations to be licensed under this article in the city. Upon presentation of the requisite licenses from the department and payment of the required fee, an business tax receipt shall be issued.

(Ord. 958, §2, 2-7-07)

Sec. 58-110. Health studios; consumer protection.

No business tax receipt shall be issued or renewed for the operation of a health studio pursuant to F.S. §§ 501.012--501.019, or ballroom dance studio pursuant to F.S. §501.143, unless such business exhibits a current license, registration, or letter of exemption from the department of agriculture and consumer services.

(Ord. 958, §2, 2-7-07)

Sec. 58-111. Sellers of travel; consumer protection.

No business tax receipt shall be issued or renewed to engage in business as a seller of travel pursuant to part XI of chapter 559, Florida Statutes, unless such business exhibits a current registration or letter of exemption from the department of agriculture and consumer services.

(Ord. 958, §2, 2-7-07)

Sec. 58-112. Telemarketing businesses; consumer protection.

No business tax receipt shall be issued or renewed for the operation of a telemarketing business under F.S. §§ 501.604 and 501.608, unless such business exhibits a current license or registration from the department of agriculture and consumer services or a current affidavit of exemption.

(Ord. 958, §2, 2-7-07)

Secs. 58-113 thru 58-150. Reserved.

ARTICLE IV. UTILITY TAX

Sec. 58-151. Levy; payment by purchasers.

(a) There is hereby levied by the City of Satellite Beach, Brevard County, Florida, on each and every purchase of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled), and manufactured gas (either metered or bottled), a tax of six percent, which tax in every case shall be paid by the purchaser to the seller of the subject goods and services at the time of paying the charge therefor.

(b) There is hereby levied by the city, on each and every purchase of fuel oil, a tax of 1.8 cents per gallon, which tax in every case shall be paid by the purchaser to the seller of the subject goods and services at the time of paying the charge therefor. For purposes of this article, "fuel oil" shall include fuel oil grades 1, 2, 3, 4, 5

and 6, kerosene and coal oil. Fuel oil is determined to be a competitive utility service.

(c) The taxes imposed by this provision shall not be applied against any fuel adjustment charge subsequent to October 1, 1973.
(Ord. 675, §1, 4-17-97; Ord. 764, §1, 9-22-99)

Sec. 58-152. Duties of seller; payment to city; failure to collect tax.

(a) It shall be the duty of every seller of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled), manufactured gas (either metered or bottled) and fuel oil to collect from the purchaser, for the use of the city, the tax hereby levied at the time of collecting the selling price charged for each transaction, and to report and pay, on or before the fifteenth day of each calendar month, to the finance director of the city, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled), manufactured gas (either metered or bottled) or fuel oil without, at the same time, collecting the tax hereby levied unless the seller shall elect to assume and pay the tax without collecting the tax from the purchaser.

(b) Any seller failing to collect such tax at the time of collecting the price of any purchase, where the seller has not elected to assume and pay such tax, shall be liable to the city for the amount of such tax in like manner as if the same has been actually paid to the seller. The city may take any action in the name of the city it deems necessary for the recovery of said tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected charges. The city shall be allowed to recover any attorney's fees and costs incurred by it to recover such tax, whether an action to recover is brought or not. Should the seller elect to pay such taxes to the city on the basis of bills rendered to purchasers or consumers in advance of collecting them from the purchaser or consumer, then the seller shall report and pay to the city finance director, on the twenty-fifth day of each calendar month, all such taxes billed to purchasers and consumers during the preceding calendar month.
(Ord. 675, §1, 4-17-97)

Sec. 58-153. Records; inspection by city.

Every seller of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled), manufactured gas (either metered or bottled) and fuel oil shall keep complete records showing all purchases within the city, the price charged for each purchase, the date of purchase and the date of payment. The records required to be maintained under this article shall be kept for inspection by the duly authorized agent of the city during business hours on all business days; such agent of the city shall have the right and authority to make copies and transcripts of these records.
(Ord. 675, §1, 4-17-97)

Sec. 58-154. Charges to which tax applies.

Each metered or measured service of electricity and metered or bottled gas (natural, liquefied petroleum or manufactured) or fuel oil shall constitute a separate purchase.
(Ord. 675, §1, 4-17-97)

Sec. 58-155. Tax computed monthly; each meter separate account.

In all cases where goods and services covered by this article are supplied to a purchaser or consumer, the seller of electricity, metered natural gas, liquefied petroleum gas (either metered or bottled), manufactured gas (either metered or bottled) and fuel oil shall compute the tax on the aggregate amount of sales made to the customer during each and every one-month period. Where services are provided to one person or corporation at two or more locations or through two or more meters, each location or meter shall be deemed to be a separate account for the purpose of computing the tax herein levied.
(Ord. 675, §1, 4-17-97)

Sec. 58-156. Disposition of tax.

All money derived from this tax shall first be deposited into a fund to be known as the "utilities tax fund" to be used as required to fund the city's capital budget.

(Ord. 675, §1, 4-17-97)

Sec. 58-157. Exemptions.

The following are exempt from the tax imposed by this article:

- (1) Purchases by any church or synagogue recognized in this state for use exclusively for church purposes.
- (2) Purchases of special fuels as provided in F.S. Ch. 206.
- (3) Purchases of natural gas by any public or private utility, either for resale or for use as fuel in the generation of electricity, if they are deemed "dealer" or "political subdivisions" pursuant to general law.

(Ord. 675, §1, 4-17-97)

Sec. 58-158. Penalty.

Any purchaser or consumer violating the terms of this article or refusing to pay the tax hereby imposed where the seller has not elected to assume and pay such tax, and any seller violating the provisions hereof, or any officer, agent or employee of any seller willfully violating the provisions hereof, shall upon conviction thereof, be subject to a fine not to exceed \$500.00 and/or imprisonment not to exceed six months.

(Ord. 675, §1, 4-17-97)

Sec. 58-159. Effective date of tax.

The effective date of the six percent tax levied under this article shall commence with meter readings and sales after September 30, 1999.

(Ord. 675, §1, 4-17-97; Ord. 764, §2, 9-22-99)

Secs. 58-160 thru 58-200. Reserved.

ARTICLE V. HOMESTEAD EXEMPTION

Sec. 58-201. Authority.

This article is adopted pursuant to the authority granted to the city by Section 6(f), Article VII of the Florida Constitution and Section 196.075, Florida Statutes.

(Ord. 799, §2, 11-1-00)

Sec. 58-202. Application.

The additional homestead exemption provided by this article shall apply only to taxes levied by the City of Satellite Beach.

(Ord. 799, §2, 11-1-00)

Sec. 58-203. Eligibility; amount.

Any person who has attained the age of 65 and meets the eligibility requirements set forth in Section 196.075, Florida Statutes, may apply for and receive an additional \$25,000.00 homestead exemption. Receipt of the additional homestead exemption provided for in these sections shall be subject to provisions of this article and Section 196.075, Florida Statutes.

(Ord. 799, §2, 11-1-00)

Sec. 58-204. Sworn statement of income.

Any taxpayer claiming an additional homestead exemption under this article is annually required to submit to the Brevard County property appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the department of revenue. The form shall be supported by copies of any documents required by the department of revenue and the property appraiser. If the sworn statement is timely filed, the taxpayer shall have three additional months, until June 1, to provide the required supporting income documentation to the property appraiser if more time is needed.

(Ord. 799, §2, 11-1-00)

Sec. 58-205. Express reservation of repeal.

The city council of the City of Satellite Beach hereby reserves the right to repeal, in part or in its entirety, the additional homestead exemption provided in this article. Nothing herein shall be construed as creating a vested or other legal or equitable right to the additional homestead exemption provided in this article.

(Ord. 799, §2, 11-1-00)

Sec. 58-206. Additional provisions/conflicts.

The provisions of Section 196.075, Florida Statutes, or any State Constitution or statutory provisions contained therein, are incorporated in this article by this reference. In the event of any conflict between the provisions of this article and the State Constitution or statutes incorporated herein, then the provisions contained in the State Constitution or statutes shall prevail.

(Ord. 799, §2, 11-1-00)

END CHAPTER 58