



Inst. # 3091602  
Bk: 3458 Pg: 2012 Pages: 1 of 7  
Recorded on: 9/18/2024 11:54 AM Doc: GOV  
Carolyn Trimmann  
Clerk of the Circuit Court & Comptroller  
Martin County, FL  
Rec Fees: \$61.00

## ORDINANCE NO. 394

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AMENDING CHAPTER 6, ARTICLE III OF THE TOWN'S CODE OF ORDINANCES TO DELETE THE USE OF THE TERM "OCCUPATIONAL LICENSES" AND REPLACE IT WITH "BUSINESS TAX"; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town Commission of the Town of Jupiter Island, Martin County, Florida (Town) has such powers and authority as conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and,

**WHEREAS**, the Town Commission has previously adopted Article III of Chapter 6 of the Town's Code of Ordinances (Code) pertaining to occupational licenses; and

**WHEREAS**, the Florida Legislature changed the terminology pertaining to occupational licenses to business taxes; and,

**WHEREAS**, the Town's Administrative Official has concluded that it is necessary to amend Article III of Chapter 6 of the Code, to reflect the change in state law by changing the term "occupational license" to "business tax."

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF JUPITER ISLAND, MARTIN COUNTY, FLORIDA, AS FOLLOWS:**

**Section 1:** The whereas clauses are incorporated herein as the legislative findings of the Town Commission.

**Section 2:** Section 6 of Article III of Chapter 6 of the Code is hereby amended as follows:

### **ARTICLE III. OCCUPATIONAL LICENSES BUSINESS TAX RECEIPTS**

#### **Sec. 6-51. Business Tax levied.**

- (a) An occupational license tax Business Tax is hereby levied on:
- (1) Any person who maintains a permanent business location, home-based business, profession, or branch office within the town 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 town for the privilege of engaging in or managing any profession or occupation within its jurisdiction.~~
  - (3) Any person who does not qualify under the provisions of subsection (1) ~~or subsection (2)~~ and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by s. 8 of Art. I of the United States Constitution.
- (b) Every person who is engaging in or desires to engage in or carry on any business, occupation or profession, including a home-based business ~~either wholly or in part in the town shall be assessed a business tax~~ is required to obtain an occupational license.
- (c) A license business tax shall be assessed ~~required~~ for each place of business, occupation or profession, including home-based businesses and shall be procured on or before October 1 of each year. No license business tax shall cover more than one such place.

#### **Sec. 6-52. License Business Tax required.**

It shall be unlawful for any person to engage in or carry on, any business, profession or occupation, or to manage in the town any such business, profession or occupation, including home based businesses ~~hereinafter mentioned and described~~ without first having applied for and ~~procured the license~~ paid a business tax in accordance with section 6-55 referred to in sections 6-1 and 6-2.

#### **Sec. 6-53. When due; proration.**

All licenses business taxes required by the terms of this article shall be issued for the term of one year, and shall run from October 1 of each year and terminate on September 30 next succeeding. In the event that October 1 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following October 1. Any person commencing such business, profession or occupation after April 1 of the fiscal licensed year, shall be entitled to the issuance of the appropriate license business tax receipt by paying one-half of the amount of the business tax license for the license fiscal

year, but such license business tax receipt, when issued after April 1 of each year, shall expire on September 30 next succeeding.

(Ord. No. 10, § 3, 8-25-53)

State law reference(s)—Similar provisions, F.S. § 205.043.

**Sec. 6-54. Transfer.**

Licenses Business Taxes may be transferred in from the business for which it was originally issued when there shall have been a bona fide sale and transfer of the property used ~~and employed in~~ for such business as stock in trade, but such transferred business tax receipt license shall not be held good for any longer time, or any other place, than that for which it was originally issued; provided, also, that such transfer of license a business tax receipt shall become effective only upon the approval ~~thereof by~~ of the town manager or his designee. A fee of \$3.00 shall be paid for transfer of such ~~license business tax receipt~~.

**Sec. 6-55. Tax.**

All license business taxes shall be payable to and collected by the town manager or his designee. The following specified amounts shall be collected by the town manager or his designee for the ~~carrying on and~~ engaging in ~~of such a~~ business, profession or occupation before the issuance of the license therefor:

- Architects .....\$25.00
- Automobiles for hire, baggage wagons and taxis, each .....10.00
- Maximum per company .....100.00
- Barber shops .....10.00
- Beauty parlors .....25.00
- Boats for hire .....15.00
- Carnivals, per week .....1,000.00
- Circuses, per week .....1,000.00
- Clubs, having restaurant and hotel facilities .....50.00
- Contractors and builders, including workmen, general .....50.00
- Subcontractors .....25.00
- Decorators .....25.00
- Doctors and physicians .....25.00
- Electricians .....25.00
- Gasoline filling stations .....50.00

Hypnotists, fortunetellers and palmists .....1,000.00  
 Landscape contractors .....25.00  
 Magazine and publication subscription agents .....1,000.00  
Miscellaneous Occupation.....25.00  
 Peddlers, itinerant vendors, traveling dealers who shall bargain to sell any goods, wares or merchandise by sample or in any manner for present or future delivery to any person whoever by himself or agent following after to deliver and collect for same .....100.00  
 Photographers, itinerant .....100.00  
 Plumbers .....25.00  
 Radio, television and air conditioning, installation and service .....25.00  
 Real estate and insurance agents, including president and general manager .....25.00  
 Roofers .....25.00  
 Shops selling prints and novelties, etc. ....25.00  
 Telephone companies (intrastate business only) .....50.00  
 Water companies for profit .....250.00

**Sec. 6-56. Tax for unenumerated businesses.**

Any person engaged in any business, profession or occupation, wholly, or in part, within the town not mentioned or covered by section 6-55 shall pay an annual ~~license~~ business tax of \$25.00. Each business tax imposed by this article shall be separate and independent.

(Ord. No. 10, § 6, 8-25-53)

**Sec. 6-57. Separate types of business. Home-based business subject to tax.**

~~Each license tax imposed by this article is intended to be separate and independent.~~

A business is considered a home-based business, and subject to a business tax if it operates in whole or in part, from a residential property and meets the following criteria:

- A. Employees of a home-based business who work in a residential dwelling where a home-based business is being operated shall also reside in the residential dwelling, with the exception of up to two employees who may live somewhere other than the residence. This does not include any employees of the home-based business that work exclusively remotely.

- B. Parking related to a home-based business' activities shall meet the town's parking requirements for the zoning district in which the business is located. The need for parking generated by a home-based business shall not be greater in volume than would normally be expected at a similar residence where no business is conducted. Vehicles and trailers used in connection with the home based business shall be parked in legal parking spaces on the property and shall not be located within the right-of-way, any pedestrian paths, or the unimproved surfaces of the residential property.
- C. As viewed from the street, the use of a residential property which includes a home-based business shall be consistent and compatible with the uses of the surrounding residential properties. External modifications made to a residential dwelling to accommodate a home-based business shall conform to the residential character and architectural aesthetics of adjacent properties and the immediate neighborhood. The home-based business shall not conduct retail transactions on the property other than remote transactions.
- D. The activities of the home-based business shall be secondary to the property's use as a residential dwelling.
- E. The home-based business activities shall comply with all town regulations with respect to signage and equipment or processes that create noise, vibrations, heat, smoke, dust, glare, fumes or noxious odors. Any town regulations imposed on a home-based business with respect to noise, vibrations, heat, smoke, dust, glare, fumes or noxious odors shall not be more stringent than those than those regulations or conditions the town applies to a residence where no business is conducted.
- F. All home-based business activities shall comply with all relevant local, state and federal regulations with respect to the use storage or disposal of any corrosive, combustible or other hazardous or flammable materials or liquids and shall not be more stringent than those that apply to a residence where no home-based business is conducted.

**Sec. 6-58. Delinquency penalty.**

- (a) If any person shall fail to pay the ~~license tax~~ business tax required by this article on or before November 1 of each and every year, there shall be added ten percent to the amount of such ~~license tax~~ business tax, plus an additional five percent penalty for each month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed 25 percent of the ~~occupational license tax~~ business tax for the delinquent establishment.
- (b) Any person engaging in or managing any business, occupation, or profession without first obtaining a ~~local occupational license~~ business tax receipt from the town, if required hereunder, shall ~~be subject to pay~~ a penalty of 25 percent of the business tax ~~license~~ determined to be due, in addition to any other penalty provided by law ~~or ordinance~~.

**Sec. 6-59. Separation of violations.**

Each day of selling or disposal of merchandise, or engaging in business or occupation without procuring a business tax license therefor, as required under the terms of this article, shall constitute a separate and distinct violation.

**Section 3. Severability.**

If any provision of this ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this ordinance are hereby declared severable.

**Section 4. Repeal of Ordinances in Conflict.**

All other ordinances of the Town of Jupiter Island, Florida, or parts thereof which conflict with this or any part of this ordinance are hereby repealed.

**Section 5. Codification.**

This ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Jupiter Island.

**Section 6. Effective Date.**

This ordinance shall take effect immediately upon its execution.

*(Continued Next Page)*

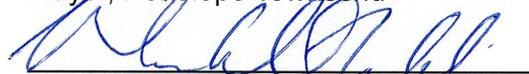
PASSED UPON FIRST READING ON THE 17<sup>TH</sup> DAY OF JULY, 2024. PASSED AND ADOPTED UPON SECOND READING ON THE 9<sup>TH</sup> DAY OF SEPTEMBER, 2024.

(SEAL)

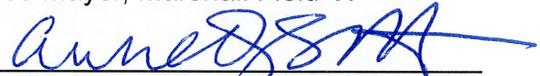
TOWN OF JUPITER ISLAND, FLORIDA



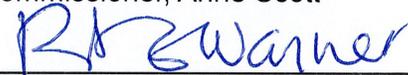
Mayor, Penelope Townsend



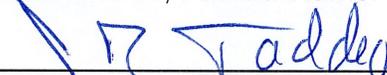
Vice Mayor, Marshall Field VI



Commissioner, Anne Scott

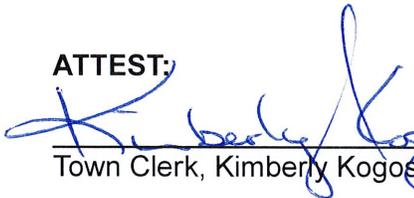


Commissioner, Patricia Warner



Commissioner, Joseph Taddeo

ATTEST:



Town Clerk, Kimberly Kogos



#5530964 v2 18270-00002