Summary of Ordinance

The purpose of this Ordinance is to repeal Article IV, Chapter 13, Lake County Code, entitled *Business Taxes*, to be effective as provided for by law.

Changes are shown as follows: *Strike through* for deletions and *Underline* for additions to existing Code sections. The notation "**" shall mean that all preceding or subsequent text remains unchanged (excluding any renumbering or relettering that might be needed).

ORDINANCE 2020 - 19

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF
LAKE COUNTY, FLORIDA; REPEALING ARTICLE IV, CHAPTER 13,
LAKE COUNTY CODE, ENTITLED *BUSINESS TAXES*; PROVIDING
FOR INCLUSION IN THE CODE; PROVIDING FOR SEVERABILITY;
PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE; AND
PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 205.032, Florida Statutes, the governing body of a county may levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction; and

WHEREAS, the Board did enact Article IV, Chapter 13, Lake County Code, in 1995 which established the business tax receipt in Lake County; and

WHEREAS, Article IV, Chapter 13, Lake County Code, was last amended in January 2007; and

WHEREAS, at the request of the Lake County Tax Collector, the Board adopted Ordinance 2020-7 on February 11, 2020, for the purposes of amending Article IV, Chapter 13, Lake County Code, to consolidate the number of classifications and to establish a single fee; and

WHEREAS, Ordinance 2020-7 also implemented a plan to phase out the business tax so that no business tax would be imposed as of October 1, 2022; and

WHEREAS, due to the economic impacts associated with COVID-19 and the closure of many businesses within the geographic boundaries of Lake County, the Board now desires to repeal the business tax receipt immediately rather than phasing it out over a two (2) year period; and

WHEREAS, the Board hereby finds that this ordinance is in the best interests of the health, general welfare and safety of the residents of Lake County.

NOW, THEREFORE, BE IT ORDAINED by the Board of County Commissioners of Lake County, Florida, as follows:

Section 1. Recitals. The foregoing recitals are incorporated herein by reference.
Section 2. **Repealer.** Lake County Code, Article IV, Chapter 13, is hereby repealed in its entirety, effective as of October 1, 2020. Business tax receipts that have been issued for the current year will remain in full force and effect until they expire on September 30, 2020. No new business tax receipts will be issued for the remainder of Fiscal Year 2020, nor shall any renewals for the time period beginning October 1, 2020, be processed by the Tax Collector’s Office.

Section 3. **Inclusion in Code.** It is the intent of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Lake County Code and that the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed to "section", "article", or such other appropriate word "or phrase in order to accomplish such intentions.

Section 4. **Severability.** If any section, sentence, clause, phrase or word of this Ordinance is for any reason held or declared to be unconstitutional, inoperative or void, such holding or invalidity shall not affect the remaining portions of this Ordinance; and it shall be construed to have been the Commissioners’ intent to pass this Ordinance without such unconstitutional, invalid or inoperative part therein; and the remainder of this Ordinance, after the exclusion of such part or parts shall be deemed and held to be valid, as if such parts had not been included herein; or if this Ordinance or any provisions thereof shall be held inapplicable to any person, groups of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other person, property or circumstances.

Section 5. **Filing with the Department of State.** The Clerk shall be and is hereby directed forthwith to send an electronic copy of this Ordinance to the Secretary of State for the State of Florida in accordance with Section 125.66, Florida Statutes.

Section 6. **Effective Date.** This ordinance shall become effective as provided for by law.

ENACTED this day of 19th day of May, 2020.

FILED with the Secretary of State the 21st day of May, 2020.

ATTEST:

Gary J. Cooney, Clerk
Board of County Commissioners of Lake County, Florida

Leslie Campione, Chairman

Approved as to form and legality:

Melanie Marsh, County Attorney
May 22, 2020

Mr. Gary J. Cooney  
Clerk of the Circuit Court and Comptroller  
Lake County  
550 West Main Street  
P. O. Box 7800  
Tavares, Florida 32778-7800

Attention: Josh Pearson

Dear Mr. Cooney:

Pursuant to the provisions of Section 125.66, Florida Statutes, this will acknowledge your electronic copy of Lake County Ordinance No. 2020-19, which was filed in this office on May 21, 2020.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/1b