

ORDINANCE 2006 -86

AN ORDINANCE AMENDING ORDINANCE 72-17, SUBSTITUTING REFERENCES TO "BUSINESS TAXES" FOR REFERENCES TO "OCCUPATIONAL LICENSE TAXES" IN ORDER TO REFLECT CHANGES TO FLORIDA STATUTES, CHAPTER 205; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature, in Laws 2006, C. 2006-153, substituted references to business taxes for references to occupational license taxes, and substituted references to receipts for references to license in Chapter 205, Local Occupational License Taxes to be effective January 1, 2007; and

WHEREAS, the Board of County Commissioners desires to have its local Occupational License Tax Ordinance reflect the changes made to Florida Statutes, Chapter 205.

NOW, THEREFORE, BE IT ORDAINED this 11th day of December, 2006, by the Board of County Commissioners of Nassau County, Florida, that Ordinance 72-17 be amended as follows:

1. Section 1. Nassau County hereby levies an ~~occupation license tax~~ business tax and authorizes the issuance of ~~occupational licenses~~ business tax receipts provided by the provisions of Chapter 72-306, Laws of Florida, Acts of 1972.

2. Section 2. The classification for measurement of the tax and the tax itself shall be the same as was

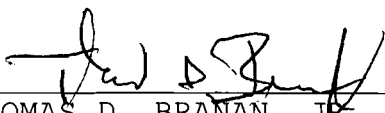
authorized under the provision of Chapter 205, Florida Statutes, as it existed in law prior to April 24, 1972.

3. Section 3. The ~~occupational license~~ business tax levied hereunder shall be the same as the rate provided by Chapter 205, Florida Statutes, in effect for the year beginning October 1, 1971.

4. Section 4. Any person, firm, or corporation found guilty of violating any of the provisions of this Ordinance shall be guilty of a misdemeanor in addition to any other penalty provided by Chapter 72-306, Laws of Florida 1972.


5. Section 5. This Ordinance shall take effect ~~immediately upon receipt and~~ on January 1, 2007, and upon official acknowledgement by the Office of the Secretary of State ~~and the Office of the Department of Revenue of the State of Florida,~~ to the Clerk of the Board of County Commissioners that same has been filed.

BOARD OF COUNTY COMMISSIONERS
NASSAU COUNTY, FLORIDA



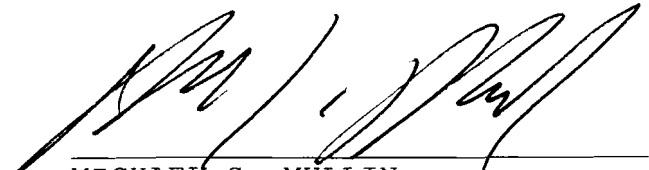
THOMAS D. BRANAN, JR.
Its: Chairman

ATTEST as to Chairman's
signature:



JOHN A. CRAWFORD
Its: Ex-Officio Clerk

Approved as to form by the
Nassau County Attorney



MICHAEL S. MULLIN

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