

ORDINANCE NO. 2024 - 1764

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF SURFSIDE, FLORIDA, AMENDING THE TOWN OF SURFSIDE CODE OF ORDINANCES BY AMENDING SECTION 70-41 "LOCAL BUSINESS TAX SCHEDULE" AND SECTION 70-42 "BUSINESS NOT NAMED IN SCHEDULE" TO INCREASE LOCAL BUSINESS TAX RATES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR CONFLICTS; AND PROVIDING FOR AN EFFECTIVE DATE.

1 **WHEREAS**, Article VIII, Section 2 of the Florida Constitution, and Chapter 166, Florida
2 Statutes, provide municipalities with the authority to exercise any power for municipal
3 purposes, except where prohibited by law, and to adopt ordinances in furtherance of such
4 authority; and

5 **WHEREAS**, the Town Commission of the Town of Surfside (the "Town") finds it
6 periodically necessary to amend its Code of Ordinances ("Code") in order to update
7 regulations and procedures to maintain consistency with state law, to implement municipal
8 goals and objectives, to clarify regulations and address specific issues and needs that may
9 arise; and

10 **WHEREAS**, the Town's current local business tax schedule and rates are found in
11 Sections 70-41 and 70-42 of the Town Code, providing for local business taxes and fees
12 for all types of businesses, professions and occupations within the Town; and

13 **WHEREAS**, Section 205.0535(4), Florida Statutes - Reclassification and rate
14 structure revisions – provides that "After the conditions specified in subsections (2) and
15 (3) are met, municipalities and counties may, every other year thereafter, increase or
16 decrease by ordinance the rates of business taxes by up to 5 percent. However, an
17 increase must be enacted by at least a majority plus one vote of the governing body"; and

18 **WHEREAS**, the Town last adjusted local business tax rates on August 11, 1998,
19 when a committee composed of businesses evaluated the rate structure, and, prior to that,
20 the Town had not modified the rates for 31 years; and

21

22 **WHEREAS**, updating local business tax rates is imperative for Town operations,
23 and, is authorized by Section 205.0535, Florida Statutes, which allows for an increase of
24 up to 5% every other year; and

25 **WHEREAS**, the Town administration is seeking an increase of 5% to the local
26 business taxes and rates, as set forth in the Code amendments to Sections 70-41 and 70-
27 42, in Attachment “A” hereto; and

28 **WHEREAS**, the Town Commission desires to amend Sections 70-41 and 70-42 of
29 the Code to amend and increase the local business tax rates and fees, effective upon
30 adoption of this Ordinance, as set forth in Attachment “A”; and

31 **WHEREAS**, the Town Commission held its first public hearing on December 12,
32 2023 and having complied with the notice requirements in the Florida Statutes, approved
33 the proposed amendments to the Code; and

34 **WHEREAS**, the Town Commission has conducted a second duly noticed public
35 hearing on these Code amendments as required by law on January 9, 2024 and further
36 finds the proposed changes to the Code are in the best interest of the Town.

37 **NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE**
38 **TOWN OF SURFSIDE, FLORIDA¹:**

39 **Section 1. Recitals.** The above Recitals are true and correct and are incorporated
40 herein by this reference:
41

42
43 **Section 2. Town Code Amended.** Section 70-41 “Local Business Tax Schedule”
44 and Section 70-42 “Business Not Named in Schedule” are hereby amended as set forth
45 in Attachment “A” hereto.

46 **Section 3. Severability.** If any section, sentence, clause or phrase of this
47 Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction,
48 then said holding shall in no way affect the validity of the remaining portions of this
49 Ordinance.

50 **Section 4. Inclusion in the Code.** It is the intention of the Town Commission, and
51 it is hereby ordained that the provisions of this Ordinance shall become and made a part of
52 the Town of Surfside Code of Ordinances, that the sections of this Ordinance may be

¹ Coding: ~~Strikethrough words~~ are deletions to the existing words. Underlined words are additions to the existing words. Changes between first and second reading are indicated with highlighted double strikethrough and double underline.

53 renumbered or re-lettered to accomplish such intentions; and the word "Ordinance" may be
54 changed to "Section" or other appropriate word.

55
56 **Section 5. Conflicts.** Any and all ordinances and resolutions or parts of
57 ordinances or resolutions in conflict herewith are hereby repealed.

58
59 **Section 6. Effective Date.** This ordinance shall become effective upon adoption
60 on second reading.

61
62 **PASSED** on first reading on the 12th day of December, 2023.

63 **PASSED AND ADOPTED** on second reading on the 9th day of January, 2024.

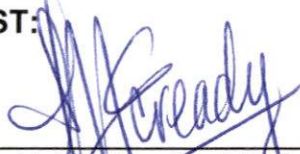
64
65 **First Reading:**
66 Motion by: Vice Mayor Rose
67 Second by: Commissioner Landsman

68
69 **Second Reading:**
70 Motion by: Commissioner Landsman
71 Second by: Vice Mayor Rose

72
73 **FINAL VOTE ON ADOPTION**

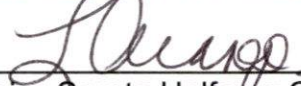
74
75 Commissioner Fred Landsman Yes
76 Commissioner Marianne Meisheid Yes
77 Commissioner Nelly Velasquez Yes
78 Vice Mayor Jeff Rose Yes
79 Mayor Shlomo Danzinger Yes

80
81
82
83 
84 _____ Shlomo Danzinger, Mayor

85
86 **ATTEST:** 
87 _____
88 Sandra N. McCready, MMC
89 Town Clerk



90
91 **APPROVED AS TO FORM AND LEGALITY FOR THE USE**
92 **AND BENEFIT OF THE TOWN OF SURFSIDE ONLY:**

93
94 
95 _____
96 Weiss Serota Helfman Cole & Bierman, P.L.
Town Attorney

ATTACHMENT "A"

Sec. 70-41. Local business tax schedule.

There hereby are levied and imposed local business taxes for the privilege of engaging in or managing any business, profession or occupation within the town; the rates for such tax to be no greater than those as indicated herein.

A

Agent, bureau, broker, operator or dealers of all kinds including commercial, loans, banks, claims, transportation, insurance, manufacturer, or any other kind or class of occupation or business handled, etc., for each class of business, unless covered elsewhere in this article.

(1) For each individual connected broker.....~~\$400.00~~ 105.00

(2) For each individual connected salesman.....~~\$50.00~~ 52.00

Alcoholic beverage vendor or liquor store (for consumption off premises)~~\$300.00~~
315.00

Apartment buildings, per room.....~~\$2.00~~ 2.35

Minimum.....~~\$25.00~~ 26.00

Apparel shop.....~~\$125.00~~ 131.00

Antiques shop.....~~\$125.00~~ 131.00

Auto mechanic repairs and/or services shop.....~~\$100.00~~ 105.00

B

Bakery goods, market (retail) or department, within the meaning of this subsection, shall be construed as any place of business where bakery goods are sold at retail.....~~\$135.00~~ 141.00

Bar (as defined in section 6-1)~~\$500~~ 525.00

Barbershops.....~~\$150.00~~ 157.00

Beach furniture operation.....~~\$500.00~~ 525.00

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Beauty parlors, hairdressing, facial massage, manicuring, etc., each shop.....~~\$150.00~~
157.00

Beer and wine:

- (1) For consumption off premises.....~~\$150.00~~ 157.00
- (2) For consumption on premises.....~~\$50.00~~ 52.00

C

Cabanas, each.....~~\$25.00~~ 26.00

Cabaret, as defined in section 6-1 (in addition to all other licenses)~~\$750.00~~ 787.00

Catering services.....~~\$425.00~~ 131.00

Club, as defined in section 6-1.....~~\$375.00~~ 393.00

Coin/card operated machines (except gaming, drinking cup):

- (1) Laundromat, in addition to other licenses.....~~\$99.00~~ 103.00
- (2) Master license of laundry equipment.....~~\$50.00~~ 52.00
- (3) Coin-operated laundry equipment, each.....~~\$5.00~~ 5.25
- (4) Service dispensing machines:
 - a. Inside building, each.....~~\$25.00~~ 26.00
 - b. Outside building, but on premises, each.....~~\$150.00~~ 157.00
- (5) Merchandise dispensing machines (per machine)~~\$25.00~~ 26.00
- (6) Amusement machines:
 - a. As primary business (per location)~~\$500.00~~ 525.00
 - b. As ancillary business (per location)~~\$300.00~~ 315.00
 - c. Amusement machine, each.....~~\$35.00~~ 36.00
 - d. Amusement (music boxes or similar, per machine)~~\$35.00~~ 36.00
- (7) Postage Stamp machine (per machine)~~\$25.00~~ 26.00
- (8) Coin or card operated telephone equipment:
 - a. Inside building, each.....~~\$5.00~~ 5.25
 - b. Outside building but on premises, each.....~~\$250.00~~ 262.00
- (9) Automatic teller machine (per machine)~~\$175.00~~ 183.00

It shall be and hereby is declared to be a violation of the provisions hereof for any owner or manager of a business or a multiple-family building or other property in the town

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to permit an unlicensed coin-operated machine on the premises of such business or multiple-family building or other property in the town.

Contractors:

- (1) General building.....~~\$250.00~~ 262.00
- (2) Sub-general contractor.....~~\$200.00~~ 210.00
- (3) Sub-building contractor.....~~\$450.00~~ 157.00

D

Dentists.....~~\$150.00~~ 157.00

Doctors, physicians, etc......~~\$450.00~~ 157.00

Driving school offices.....~~\$500.00~~ 525.00

E

Electrical neon:

- (1) Signs.....~~\$330.00~~ 346.00
- (2) Ornamentation.....~~\$330.00~~ 346.00

F

Financial institutions and each branch thereof:

- (1) Banks and trust companies.....~~\$350.00~~ 367.00
- (2) Saving and loan associations.....~~\$350.00~~ 367.00
- (3) Money lenders except banks.....~~\$350.00~~ 367.00
- (4) Mortgage loan company.....~~\$350.00~~ 367.00
- (5) Personal finance company.....~~\$350.00~~ 367.00

Fish market.....~~\$75.00~~ 78.00

Food sales retail. All items will be totaled in their inventory assessment:

- (1) For the first \$1,000.00 in inventory.....~~\$45.00~~ 47.00
- (2) Inventory over \$1,000.00 but less than \$5,000.00.....~~\$70.00~~ 73.00
- (3) Inventory over \$5,000.00 but less than \$10,000.00.....~~\$150.00~~ 157.00
- (4) Inventory over \$10,000.00 but less than \$20,000.00.....~~\$180.00~~ 189.00
- (5) Inventory over \$20,000.00 but less than \$50,000.00.....~~\$225.00~~ 236.00
- (6) Inventory over \$50,000.00 but less than \$100,000.00.....~~\$400.00~~ 420.00

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(7) Inventory over \$100,000.00, each additional \$1,000.00.....~~\$2.00~~ 2.10

Fruits and vegetables, market or departments, within the meaning of this subsection, shall be construed as any place of business where undried fruits and vegetables are sold at retail.....~~\$45.00~~ 47.00

G

Gasoline filling stations, retail:

(1) 1 to 20 employees.....~~\$168.00~~ 176.00

(2) 21 or more employees.....~~\$225.00~~ 236.00

H

Health product store.....~~\$150.00~~ 157.00

Hotels/motels, per room.....~~\$5.50~~ 5.75

Minimum.....~~\$45.00~~ 47.00

I

Insurance companies or agency office.....~~\$110.00~~ 115.00

Insurance Adjuster each.....~~\$50.00~~ 52.00

Insurance agents each.....~~\$50.00~~ 52.00

Income tax office.....~~\$100.00~~ 105.00

Income Tax Preparer each.....~~\$50.00~~ 52.00

J

Jewelry, Brokers.....~~\$225.00~~ 236.00

Jewelers:

(1) For the first \$1,000.00 in inventory.....~~\$45.00~~ 47.00

(2) Inventory over \$1,000.00 but less than \$5,000.00.....~~\$70.00~~ 73.00

(3) Inventory over \$5,000.00 but less than \$10,000.00.....~~\$150.00~~ 157.00

(4) Inventory over \$10,000.00 but less than \$20,000.00.....~~\$180.00~~ 189.00

(5) Inventory over \$20,000.00 but less than \$50,000.00.....~~\$225.00~~ 236.00

(6) Inventory over \$50,000.00 but less than \$100,000.00.....~~\$400.00~~ 420.00

(7) Inventory over \$100,000.00, each additional \$1,000.00.....~~\$2.00~~ 2.10

L

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Language schools.....~~\$150.00~~ 157.00

Lawn maintenance:

- (1) 1 to 5 employees.....~~\$25.00~~ 26.00
- (2) 6 to 10 employees.....~~\$45.00~~ 47.00
- (3) 11 or more employees.....~~\$100.00~~ 105.00

M

Meat, markets or departments, within the meaning of this subsection, shall be construed as any place of business where fresh meats, poultry or processed meats not in cans are sold at retail.....~~\$45.00~~ 47.00

Merchants, all persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's local business tax, (in addition to all licenses)~~\$45.00~~ 47.00

N

Nightclub or supper club, as defined in section 6-1, (in addition to all other licenses)~~\$950.00~~ 997.00

P

Professional licenses, each individual all types (except as otherwise herein specifically provided)~~\$45.00~~ 47.00

Professional offices, each association/corp./Firm all types (except as otherwise herein specifically provided)~~\$150.00~~ 157.00

Pharmacy.....~~\$150.00~~ 157.00

R

Real estate brokerage offices, each.....~~\$150.00~~ 157.00

- (1) Each broker connected therewith.....~~\$100.00~~ 105.00
- (2) Each salesperson connected therewith.....~~\$50.00~~ 52.00

Restaurants, soda fountains or other establishments serving food on premises (operated separately or in conjunction with other licensed business). Chairs or stools, each to count as one seat:

- (1) No chairs.....~~\$45.00~~ 47.00
- (2) 0 to 50 seats.....~~\$125.00~~ 131.00
- (3) 51 to 150 seats.....~~\$250.00~~ 262.00

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(4) 151 or more seats.....~~\$330.00~~ 346.00

S

Service agency. All persons, firms or corporations, except as otherwise herein specifically provided, engaged in the business of providing to others for a fee, services of any kind (*dry cleaning, interior decorators, etc.*):

(1) 1 to 5 employees.....~~\$100.00~~ 105.00

(2) 6 to 10 employees.....~~\$175.00~~ 183.00

(3) 11 or more employees.....~~\$225.00~~ 236.00

Shoe repair.....~~\$45.00~~ 47.00

Shoe shop.....~~\$125.00~~ 131.00

Solarium.....~~\$99.00~~ 103.00

Stockbrokers and security company/agency:

(1) Full-service office, each.....~~\$250.00~~ 262.00

Each broker/salesperson connected therewith.....~~\$400.00~~ 105.00

(2) Discount office, each.....~~\$150.00~~ 157.00

Each broker/salesperson connected therewith.....~~\$50.00~~ 52.00

Take-out food service:

(1) Operated separately.....~~\$125.00~~ 131.00

(2) Operated in conjunction with other licenses.....~~\$45.00~~ 47.00

Taxicab license, per company.....~~\$150.00~~ 157.00

(1) Taxicabs and other vehicles, each.~~\$50.00~~ 52.00

Sec. 70-42. Business not named in schedule.

(a) A town local business tax, in the amount of ~~\$150.00~~ 157.00 for general business/office uses, is hereby levied and imposed upon all businesses operating within the Town of Surfside which are not specifically named or enumerated by this article until such time as they are specifically named or enumerated.

(b) Every person, firm or corporation that maintains an office in the Town of Surfside for the purpose of administration of his or its own business or investment shall pay a town local business tax of ~~\$50.00~~ 52.00.

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