

PROPOSED
ORDINANCE NO. 12-21

ORDINANCE NO. _____

AN ORDINANCE
TO BE ENTITLED:

AN ORDINANCE CREATING SECTION 4-2-45 OF THE CODE OF THE CITY OF PENSACOLA, FLORIDA; PROVIDING REGULATIONS FOR THE BREEDING OF DOMESTICATED ANIMALS; REQUIREMENTS FOR LICENSURE AND PERMITTING FOR HOBBY BREEDERS; PROVIDING FOR DEFINITIONS; AMENDING SECTION 7-2-9 TO PROVIDING FEE FOR LOCAL BUSINESS TAX FOR HOBBY BREEDERS; PROVIDING FOR SEVERABILITY; REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY OF PENSACOLA, FLORIDA:

SECTION 1. Section 4-2-45 of the Code of the City of Pensacola, Florida, is hereby created to read as follows:

Sec. 4-2-45. Breeding of domesticated animals.

(a) Definitions.

Hobby breeder. A hobby breeder means any person that breeds dogs or cats in the city limits more than one time during any twelve-month period. Animal shelters and rescue groups offering animals for adoption shall be exempt from this section.

(b) Guidelines and regulations for hobby breeding.

(1) No hobby breeder shall engage in the sale or transfer of puppies or kittens more than once in any twelve-month period without first obtaining a local business tax receipt as defined in section 7-2-1 issued by the city.

(2) Costs, related fees and all regulations set forth in chapter 7-2 shall apply.

(3) Hobby breeders shall comply with the following:

- a. Create and maintain records of the birth of each litter of puppies or kittens, and shall make such records available for review by the city official upon request;
- b. For a period of at least three (3) years, keep veterinary records of rabies vaccinations, all other inoculations, and any medical condition(s) of each dog, cat, puppy, or kitten bred to be sold, given away, or otherwise conveyed;
- c. Furnish to each new owner of a dog, cat, puppy, or kitten the city business tax receipt number and a copy of the Official Certificate of Veterinary Inspection for Intrastate Sale of a dog or cat;
- d. Not offer a puppy or kitten under the age of eight (8) weeks for sale, trade, other compensation, or gift, with the exception of animals taken to an animal shelter;
- e. Recommend to each new owner that any animal sold, transferred, or given away be examined by a licensed veterinarian within one (1) week of the date of transfer and notify the new owner of state and local requirements for rabies vaccinations and County registration;
- f. List the city local business tax receipt number on all advertisements, literature, signs and social media posts concerning the sale or gift of any dog, cat, puppy, or kitten of the hobby breeder;
- g. Provide a medical history of the sire and dam as well as, when possible, a medical family history of the sire and dam;
- h. Present a copy of a valid, current Official Certificate of Veterinary Inspection for Intrastate Sale of a Dog or Cat Health Certificate of any animal on the premises upon request by any animal control officer, code enforcement officer or police officer. Hobby breeders shall allow the premises and animals to be inspected by an animal control officer, code enforcement officer or law enforcement officer to view each animal that is a sire, dam or offspring of such offered for sale, giveaway, or otherwise conveyed and to inspect the premises unannounced and unscheduled where the animals are maintained.

(c) *Exemption for veterinarians, animal hospitals.* Licensed veterinarians and licensed animal hospitals providing animal reproduction and related veterinary services in the course of their business shall be exempt from this ordinance.

SECTION 2. Section 7-2-9 of the Code of the City of Pensacola, Florida is hereby amended to read as follows:

Sec. 7-2-9. - Amount of local business tax.

The amount of the local business tax which shall be paid for the several firms, persons or organizations engaging in and managing businesses, professions or occupations for which a local business tax receipt is required is hereby fixed as follows:

- (1) *Insurance companies.* The local business tax for insurance companies to do business in the city shall be based on the rate of \$210.00 per company per agency.
- (2) *Professions.* The following local business taxes will be charged those individuals involved in the professions noted below and will not be subject to the schedule set out in subsection (3) of this section:
 - a. Engineers: \$236.25.
 - b. Architects: \$236.25.
 - c. Certified public accountants: \$236.25.
 - d. Dentists: \$236.25.
 - e. Lawyers: \$236.25.
 - f. Veterinarians: \$236.25.
 - g. Doctors, physicians, surgeons, osteopaths, chiropractors, and naturopaths: \$236.25.
 - h. Psychologists: \$78.75.
- (3) *Other businesses and occupations.*
 - a. Local business taxes shall be charged for all businesses active in the city under the terms of city ordinances by way of the following rate schedule utilizing the number of employees for each local business tax receipt as the principal basis of the tax amount charged. These taxes are to be levied for each separate location or place of business and would be applicable except where specifically exempt. These occupations and businesses shall use the following system as a method of computing tax charges:

Number of Employees	Rate
1	\$26.25
2	\$52.50
3	\$98.44

4, 5	\$131.25
6, 7	\$210.00
8—11	\$288.75
12—17	\$367.50
18—26	\$498.75
27—38	\$656.25
39—58	\$840.00
59—86	\$1,050.00
87—130	\$1,312.50
131—195	\$1,640.63
196—295	\$2,034.38
296—420	\$2,493.75
421—670	\$3,018.75
671—1,000 and over	\$3,675.00

- b. "Employee" shall be defined as all persons actively connected with the business working within the city limits. The owner of the business or any relative, whether receiving direct compensation or not, shall be considered an employee.
- c. Computation of additional number of employees shall be:
 - 1. Total annual hours worked divided by 1,800 or average number of employees, whichever is applicable.
 - 2. Total number of employees employed on September 1 of each year. Determination of the number of employees of the business may use either method or a combination of the above, whichever is applicable to their business, or an alternate system may be authorized by the mayor.

- (4) *Coin-operated machines.* Local business taxes for businesses utilizing coin-operated or token-operated machines shall be based on the number of coin-operated or token-operated machines owned, operated or located upon the premises on any single day during the previous licensing year or, in the case of a new business, on an estimate for the current year, in the amount set forth below, or the employee schedule in subsection (3) of this section, whichever is greater:
- a. Coin-operated or token-operated machines used in the operation of a self-service laundry, including, but not limited to, washers, dryers, dry cleaning machines, extractors, soap dispensers, etc., per year or fraction thereof, each: \$3.28.
 - b. Coin-operated or token-operated machines used for food and drink dispensing, including ice machines, per year or fraction thereof, each: \$6.56.
 - c. Other coin-operated or token-operated machines, including, but not limited to, carwash, pinball, tobacco products, novelty items, jukebox and other miscellaneous machines not otherwise defined, per year or fraction thereof, each: \$6.56.
 - d. Coin-operated or token-operated machines operated by authorized charities as per Internal Revenue Service listing: No charge.
- (5) *Separate charges.* Separate charges will be levied from the employee local business tax system and the additional categories noted above in the following instances:
- a. *Door-to-door sales and solicitations.* Flat tax of \$105.00 or \$31.50, plus \$10.50, with the local business tax receipt to be issued for a period of not more than 30 days.
 - b. *Temporary receipts.* A local business tax receipt may be issued for a period of not more than 30 days under this section. The local business tax shall be \$31.50, plus one-half of the regular tax for the conduct of that particular type of business.
 - c. *Use of streets, etc.*
 1. Each person, firm, corporation, association, company or other business entity who uses the streets, avenues, alleys or public roads of the city for unloading, distributing, disposing of or delivering goods, wares, or merchandise of any kind, which goods, wares, produce or merchandise was transported from a point without the city to a point within the city shall pay a local business tax not in excess of the tax paid for by local taxpayers engaged in the same business. This tax shall entitle the business entity to a local business tax receipt for the privilege of engaging in the above-referenced activities on the streets of the city.
 2. Local business tax receipt holders shall be entitled to the following privileges:

- i. Loading and unloading zones for commercial vehicles only. The loading zones shall be appropriately marked by the city and shall be required to be used by the receipt holder when available.
- ii. Police and fire protection shall be provided while the vehicles are located within the city limits.
- iii. The appropriate office of the city shall be required to make periodic inspections of vehicles in order to ensure that a receipt has been granted to the taxpayer's vehicle and that all other conditions and regulations have been met.
- iv. Each receipt holder, as well as all interested city citizens, shall be entitled to review the files to be kept by the city containing information requested in the application for a receipt.

3. The following exemptions from the above requirements are hereby granted:

- i. All vehicles which pay the state mileage tax to the state department of highway safety and motor vehicles pursuant to state statutes.
- ii. Ordinary commercial travelers who sell or exhibit for sale goods or merchandise to parties engaged in the business of buying and selling and dealing in the goods or merchandise.
- iii. Sale of goods or merchandise donated by the owners thereof and the proceeds of which are to be applied to any charitable or philanthropic purposes.
- iv. Vehicles used by any person taxed under this chapter for the sale and delivery of tangible personal property at either wholesale or retail from his or her place of business on which a receipt is paid shall not be construed to be separate places of business, and no taxes may be levied on such taxpayer's vehicles or the operators thereof as salesmen or otherwise.

(6) *Miscellaneous businesses.* Local business taxes for certain select businesses shall be as follows. These taxes are to be in lieu of those set forth above.

- a. Clairvoyants, astrologers, fortune-tellers and palmists, per year: \$236.25.
- b. Tattoo artists, per year: \$236.25.
- c. Cable television companies, per year: \$1,312.50.
- d. Auctioneers, per year: \$210.00.
- e. Auctions, per 30 days or portion thereof: \$210.00.
- f. Hobby breeders: \$210.00

- (7) *Additional taxes for certain uses.* Additional local business taxes shall be levied for the following uses which shall be in addition to those set forth elsewhere in this section.
- a. Business with dancing privileges, flat fee: \$157.50.
 - b. Pool and billiard tables not covered under coin-operated machines, per table, per year: \$13.13.
 - c. Pawnshops, small loan companies and consumer finance companies, per year: \$472.50.
- (8) *Tax increases.* Commencing effective on October 1, 2007, and every other year thereafter, the city council may increase by ordinance the rates of local business taxes by up to five percent; provided, however, such increases may not be enacted by less than a majority plus one vote of the city council.
- (9) *Exemptions.* All exemptions provided for in F.S. ch. 205, are hereby incorporated by reference.

SECTION 3. If any word, phrase, clause, paragraph, section or provision of this ordinance or the application thereof to any person or circumstance is held invalid or unconstitutional, such finding shall not affect the other provision or applications of the ordinance which can be given effect without the invalid or unconstitutional provisions or application, and to this end the provisions of this ordinance are declared severable.

SECTION 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. This ordinance shall take effect on the fifth business day after adoption, unless otherwise provided, pursuant to Section 4.03(d) of the City Charter of the City of Pensacola.

Adopted: _____

Approved: _____
President of City Council

Attest:

City Clerk