

29 **Section 2.** Village Code Amended. Chapter 28 of the Code of Ordinances,
30 Village of Pinecrest, Florida, is hereby amended to read as provided in Exhibit "A" attached
31 hereto.

32 **Section 3.** Codification. It is the intention of the Village Council, and it is
33 hereby ordained that the provisions of this Ordinance shall become and made a part of
34 the Code of the Village of Pinecrest; that the sections of this Ordinance may be
35 renumbered or re-lettered to accomplish such intention; and that the word "Ordinance"
36 shall be changed to "Section" or other appropriate word.

37 Section 4. Conflicts. All Sections or parts of Sections of the Code of
38 Ordinances, all ordinances or parts of ordinances, and all Resolutions, or parts of
39 Resolutions, in conflict with this Ordinance are repealed to the extent of such conflict.

40 **Section 5.** **Severability.** If any section, clause, sentence or phrase of this
41 Ordinance is for any reason held invalid or unconstitutional by a court of competent
42 jurisdiction, the holding shall not affect the validity of the remaining portions of this
43 Ordinance.

44 **Section 6.** **Effective Date.** This Ordinance shall be effective immediately upon
45 passage by the Village Council on second reading.

46 PASSED on first reading this 14th day of April, 2026.

Note: 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 double strikethrough or double underline.

47 PASSED AND ADOPTED on second reading this ____ day of _____, 2026.

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Joseph M. Corradino, Mayor

ATTEST:

Priscilla Torres., MMC
Village Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Mitchell Bierman
Village Attorney

Motion on Second Reading by:
Second on Second Reading by:
Vote:

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Exhibit "A"

CHAPTER 28 – TAXATION

ARTICLE III. - LOCAL BUSINESS TAX

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Sec. 28-52. Local business tax receipt required.

No person, either directly or indirectly, shall, within the village limits, engage in or manage any business, **profession or occupation with** in the village **of Pinecrest limits** for which payment of the **a** local business tax **receipt** is required by this article without first **obtaining the required license or licenses from the Village** and **without** having paid the amount of tax required in section 28-61 below.

With respect to each place where a business or profession is located, a separate local business tax receipt shall be required for each type of business, business classification or profession conducted therein. For purposes of this chapter, a business or profession will be deemed located where it exists at an identifiable physical location or where representation to the public has been made as to the location of the business or profession. Fees or licenses paid to any regulatory **entity**, Board, Commission or Officer for permits, registration, examination or inspection shall be in addition to and not in lieu of any local business tax receipt required by this article.

For the purpose of this chapter, any representation by any person being engaged in any business, occupation or profession for which a local business tax receipt is required under this chapter shall constitute evidence of the liability of such person to pay a local business tax, whether or not such person actually transacts any business or practices any profession. Displaying a sign or advertisement indicating the operation of a business, occupation or profession at a given location, advertising a business, or profession in the classified section of the newspaper, in the telephone directory, on the world-wide web, or in any other media or publication, shall also constitute evidence that such person is holding himself or herself out to the public as being engaged in a business, occupation or profession.

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Sec. 28-56. Due date for payment of local business tax; delinquent payment; **lack of required business tax penalties.**

- (a) The tax shall be due and payable on **or before September 30** ~~October 1~~ of each year. If ~~October 1~~ **September 30** falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following ~~October 1~~ **September 30**. Those businesses failing to make payment of the local business tax by ~~October 1~~ **September 30** shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid; provided that the total delinquency penalty shall not exceed 25 percent of the tax due, **plus a civil citation not to exceed \$500.00 \$250.00 and appearance before the special magistrate for an order of compliance.**
- (b) Any person engaging in or managing any business without first **making payment of** **obtaining** the local business tax **receipt from the Village**, if required under this article, shall be subject to a penalty of 25 percent of the tax determined to be due, in addition to any other penalty

provided by law or ordinance, **including a civil citation not to exceed \$500.00 \$250.00 and appearance before the special magistrate for an order of compliance.**

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