



Volusia County FLORIDA

Building & Code Administration

October 09, 2024

To Whom it May Concern:

Effective January 1, 2024, the ordinance requiring a Volusia County business tax receipt is repealed and a Volusia County business tax receipt is no longer required for any business located within Volusia County. This statement can also be found on our website at the following link: <https://www.volusia.org/services/business-services/revenue-services/business-tax-receipt/>. Attached is a copy of the ordinance containing the changes where the language requiring a Business Tax Receipt has been stricken from the ordinance.

I hope this information proves to be useful.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Kerry Leuzinger', with a long horizontal flourish extending to the right.

Kerry Leuzinger
Chief Building Official

ORDINANCE NO. 2023-43

AN ORDINANCE OF THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE COUNTY OF VOLUSIA, REGARDING BUSINESS TAX RECEIPTS; AMENDING CHAPTER 2, ARTICLE IV, DIVISION 2, SECTION 2-261 – DEFINITIONS; CHAPTER 10, ARTICLE II, DIVISION 2, SECTION 10-62 – PERMIT APPLICATION REQUIREMENTS; PREREQUISITES TO ISSUANCE; FEES; CHAPTER 22, ARTICLE III, DIVISION 1, SECTION 22-91 – PROCEDURE AND CONDITIONS FOR USE OF TAX RECEIPT BY FIRM; CHAPTER 26, ARTICLE III, SECTION 26-53 – DEFINITIONS AND SECTION 26-54 – ITINERANT MERCHANT HOST LICENSE; CHAPTER 50, ARTICLE VIII, SECTION 50-532 – LICENSING OF COMMERCIAL FERTILIZER APPLICATIONS; CHAPTER 58, ARTICLE I, SECTION 58-1 – USE OF ON-SITE SEWAGE DISPOSAL SYSTEMS BY INDUSTRIAL OR MANUFACTURING OPERATIONS; CHAPTER 70, ARTICLE II, SECTION 70-36 – PAYMENT; CHAPTER 106, ARTICLE II, DIVISION 1, SECTION 106-31 – DEFINITIONS AND SECTION 106-36 – ENFORCEMENT; CHAPTER 106, ARTICLE IV, SECTION 106-163 – TRANSPORTER’S LICENSE; OPERATION STANDARDS; CHAPTER 114, ARTICLE I, SECTION 114-1 – LOCAL BUSINESS TAX; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTING ORDINANCES; AUTHORIZING INCLUSION IN CODE; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA AS FOLLOWS:

(Words in ~~strike-through~~ type are deletions; words in underscore type are additions.)

1
2 **SECTION I: Section 2-261, Article IV, Division 2 of Chapter 2 of the Code of**
3 **Ordinances is hereby amended as follows:**

4
5 **Sec. 2-261. - Definitions.**

6 The following words, terms and phrases, when used in this division, shall have the
7 meanings ascribed to them in this section, except where the context clearly indicates
8 a different meaning:

9 ...

10 *Local* business means a prime contractor or subcontractor duly licensed and
11 authorized to engage in the particular business at issue that maintains a permanent
12 physical place of business in Brevard, Flagler, Lake, Orange, Osceola, Seminole or
13 Volusia County, Florida, and holds a valid local business tax receipt for that place of
14 business, if required in that county, for a minimum of six months prior to the date of
15 submittal of the bid or quote to the county.

16 *Preference* means the method of the reducing the proposed bid or quote price by a
17 designated percentage for the sole purpose of determining the lowest price when
18 compared to other prices submitted during a competitive solicitation subject to
19 section 2-269.5.

20 *Prime contractor* means the person, firm, corporation or other business entity
21 submitting a bid or quote to the county in response to a competitive solicitation
22 governed by this division.

23
24 **SECTION II: Section 10-62, Article II, Division 2 of Chapter 10 of the Code of**
25 **Ordinances is hereby amended as follows:**

26
27 **Sec. 10-62. - Permit application requirements; prerequisites to issuance; fees.**

28 ...

29 ~~(17) Demonstration that all outdoor entertainment event vendors possess a Volusia~~
30 ~~County local business tax receipt.~~ Vendors shall not sell any item prohibited by local,
31 state or federal law.

1

2

3 **SECTION III: Section 22-91 of Article III, Division 1, Chapter 22 of the Code of**
4 **Ordinances is hereby amended as follows:**

5

6 **~~Sec. 22-91. -- Procedure and conditions for use of tax receipt by firm.~~**

7 ~~A local business tax receipt may be issued to a firm under this chapter in~~
8 ~~accordance with the following procedure and upon the following conditions:~~

9 ~~(1) The individual taking the examination on behalf of any firm must be an active~~
10 ~~partner, officer or full-time salaried employee of the firm.~~

11 ~~(2) The application for use of a certificate by a firm shall be in the same form for~~
12 ~~individual applicants, except that said application shall include the name of the firm~~
13 ~~for which he is seeking a certificate of competency.~~

14 ~~(3) A local business tax receipt shall be issued to a firm in the name of the individual~~
15 ~~taking the examination (firm licensee) and shall state on its face the firm licensee~~
16 ~~and the name of the firm through which the firm licensee does business.~~

17 ~~(4) A local business tax receipt issued under subsection (3) above shall be valid only~~
18 ~~so long as the firm licensee remains actively associated with the firm in the capacity~~
19 ~~described in subsection (1) above.~~

20 ~~(5) Within five days after any firm licensee has ceased to act in the capacity~~
21 ~~described in subsection (1) above with regard to a firm, both the firm licensee and~~
22 ~~said firm shall notify contractor licensing thereof.~~

23 ~~(6) It shall be unlawful for any firm to utilize the local business tax receipt of its~~
24 ~~former firm licensee after that person has ceased to act in the capacity described in~~
25 ~~subsection (1) above.~~

26 ~~(7) Any firm to which local business tax receipt was issued under the competency~~
27 ~~card of a firm licensee who has ceased to act in the capacity required by subsection~~
28 ~~(1) above shall, surrender such local business tax receipt to the contractor licensing~~
29 ~~manager. If the firm manager designates another firm licensee within the current~~
30 ~~year, no payment of an additional local business tax will be required.~~

31 ...

1 **SECTION IV: Section 26-53 and 26-54 of Article III, Chapter 26 of the Code of**
2 **Ordinances is hereby amended as follows:**

3
4 **Sec. 26-53. - Definitions.**

5 [The following words, terms and phrases, as used in this article, shall have the
6 meanings respectively ascribed to them in this section, unless the context clearly
7 indicates otherwise:]

8 *Code* means the Code of Ordinances, County of Volusia, as amended, including the
9 Volusia County Land Development Code and the Zoning Ordinance of Volusia
10 County, Florida.

11 *Department* means the Volusia County Growth Management Department.

12 *Itinerant merchant (IM)* means any person, firm, corporation, organization, or other
13 entity selling, displaying, promoting, or giving away merchandise, products or
14 services at a location external to a regularly licensed business on a temporary basis.

15 The term "itinerant merchant" also includes a business operator, on said operator's
16 own property, when said operator conducts activities in open spaces outside of an
17 enclosed structure, including but not limited to, activities involving entertainment, the
18 sale or display of goods and/or services not part of the normal business activities of
19 that operator ~~but encompassed by said county local business tax~~. Notwithstanding
20 anything to the contrary herein, the term "itinerant merchant" shall also include
21 business operators who conduct activities within enclosed structures at flea markets
22 operating during recognized events on days flea markets are not normally operated
23 with appropriate county approvals.

24 ...

25
26 **Sec. 26-54. - Itinerant merchant host license.**

27 (a) *Requirement.* No itinerant merchant may operate on any site or parcel of
28 property unless the owner of said property has obtained an itinerant merchant host
29 license. Each application shall require the disclosure of the address and parcel
30 number for each and every site or parcel which will be subject to the itinerant
31 merchant host license. No more than one itinerant merchant host license may be

1 issued for any site or parcel for the same license term. No application may be
2 processed if the property owner or site or parcel is subject to a notice of revocation
3 in accordance with section 26-57.

4 (b) *Compliance.* The owner of the site or parcel of property at which an
5 itinerant merchant conducts activities shall be responsible for ensuring that all
6 itinerant merchants operating thereon comply with all requirements of the code,
7 including obtaining an itinerant merchant license for each itinerant merchant
8 operating on said owner's property. In the event an itinerant merchant is operating
9 on publicly-owned property, the person or entity sponsoring or promoting the event
10 shall be responsible for said compliance, including obtainment of an itinerant
11 merchant host license.

12 (c) *Fees.* All itinerant merchant host license applications shall be
13 accompanied by a fee to be established by resolution of the county council and shall
14 not be prorated if a license is purchased during a term as described below. All fees
15 are nonrefundable and nontransferable and shall be made in cash, certified check,
16 cashier's check, money order or business or personal check. Any check which is
17 returned for insufficient funds shall be considered a violation of this article by the
18 itinerant merchant host license holder.

19 (d) *Term.* All itinerant merchant host licenses shall be issued for a one-year
20 term. The initial term will be from July 1, 2007, to September 30, 2008, and from
21 October 1 to September 30 for every year thereafter.

22 (e) *Permitted locations.* Notwithstanding anything to the contrary in the Code,
23 provided there is compliance with this article and with all other applicable laws and
24 ordinances, an itinerant merchant host license may be issued to an owner of a site
25 or parcel of property which enjoys a county commercial or industrial zoning
26 classification as defined by the Code ~~upon obtaining a county local business tax~~
27 ~~receipt~~ or where temporary campgrounds may, under the Code, operate pursuant to
28 an approved special exception. No itinerant merchant may operate on any right-of-
29 way. An itinerant merchant host license may be issued to an owner of a vacant site
30 or parcel of property which enjoys a county commercial or industrial zoning
31 classification, pursuant to the Code and is adjacent to and owned by a business

1 ~~which has obtained a county local business tax receipt.~~ Said vacant lot may be
2 utilized for parking during the periods authorized under this article, provided that
3 vehicular access complies with the requirements of the Code.

4 (f) *Posting of license.* Each itinerant merchant host license shall be posted in
5 a conspicuous location on the site or parcel of property which is utilized by an
6 itinerant merchant.

7 (g) *Site preparation and removal.* No property owner or itinerant merchant
8 may prepare, store, erect or complete a sales, display or activity area more than five
9 days before the official opening date of a recognized event. A sales, display or
10 activity area shall be entirely removed within three days after the official closing date
11 of a recognized event, unless the official opening date of a subsequent recognized
12 event begins within five days after the official closing date of said recognized event.
13 Notwithstanding provisions of chapter 72, an itinerant merchant licensed in
14 accordance with section 26-55 may be a guest at a temporary campsite five days
15 before the official opening date of a recognized event if said merchant will operate
16 from that site or parcel.

17 ...

18 **SECTION V: Section 50-532 of Article VIII, Chapter 50 of the Code of**
19 **Ordinances is hereby amended as follows:**

20
21 **Sec. 50-532. - Licensing of commercial fertilizer applicators.**

22 ~~(a) By September 30, 2014, a~~ All commercial fertilizer applicators shall abide
23 by and successfully complete training and continuing education requirements in the
24 Florida-Friendly Best Management Practices for Protection of Water Resources by
25 the Green Industries, offered by the Florida Department of Environmental Protection
26 through the University of Florida/IFAS Florida-Friendly Landscapes Program, or an
27 approved equivalent program. ~~Commercial fertilizer applicators shall provide proof of~~
28 ~~completion of the program prior to obtaining a new local business tax receipt for any~~
29 ~~category of occupation which may apply any fertilizer to turf and/or landscape plants.~~
30 ~~Commercial fertilizer applicators with an existing local business tax receipt for any~~
31 ~~category of occupation which may apply any fertilizer to turf and/or landscape plants~~

1 ~~shall provide proof of completion of the program within 30 days after completing the~~
2 ~~program and prior to September 30, 2014.~~

3 (b) ~~After September 30, 2014, a~~ All commercial fertilizer applicators shall
4 have and carry in their possession at all times when applying fertilizer, evidence of
5 certification by the Florida Department of Agriculture and Consumer Services, as a
6 commercial fertilizer applicator pursuant to Rule 5E-14.117(18), Florida
7 Administrative Code.

8 (c) ~~By September 30, 2014, a~~ All businesses applying fertilizer to turf and/or
9 landscape plants (including, but not limited to, residential lawns, commercial
10 properties, and multifamily and condominium properties) shall ensure that at least
11 one employee has a Florida-Friendly Best Management Practices for Protection of
12 Water Resources by the Green Industries training certificate. ~~Business owners for~~
13 ~~any category of occupation which may apply any fertilizer to turf and/or landscape~~
14 ~~plants shall provide proof of completion of the program by at least one employee~~
15 ~~prior to the business owner obtaining a new local business tax receipt. Business~~
16 ~~owners for any category of occupation which may apply any fertilizer to turf and/or~~
17 ~~landscape plants with an existing local business tax receipt shall provide proof of~~
18 ~~completion of the program by at least one employee within 30 days after completing~~
19 ~~the program and prior to September 30, 2014.~~

20
21 **SECTION VI: Section 58-1 of Article I, Chapter 58 of the Code of Ordinances is**
22 **hereby amended as follows:**

23
24 **Sec. 58-1. - Use of on-site sewage disposal systems by industrial or**
25 **manufacturing operations.**

26 (a) Each person who owns a building in an area zoned for industrial or
27 manufacturing purposes and uses an on-site sewage disposal system which is
28 installed on or after the effective date of the ordinance from which this section is
29 derived must obtain an annual system operating permit from the county health
30 department. A person who operates a business which uses an on-site sewage
31 disposal system which was installed and approved prior to the effective date of the

1 ordinance from which this section is derived need not obtain a system operating
2 permit. However, upon change of ownership or tenancy, the new owner or tenant
3 must notify the department of the change; and the new owner or tenant must obtain
4 a system operating permit regardless of the date that the system was installed or
5 approved.

6 (b) A person who is not exempt under subsection (a) of this section may not
7 operate a system without an operating permit.

8 (c) Prior to issuing a construction permit or operating permit for an on-site
9 disposal system, the county health department may require or implement safeguards
10 which the department determines are necessary to ensure that systems are not
11 used for disposal of nondomestic type sewage waste.

12 (d) Prior to the issuance of any ~~county local business tax receipt~~ building
13 permit or certificate of occupancy in areas zoned for industrial or manufacturing
14 purposes, the applicant shall first obtain a certificate of compliance from the
15 environmental health division of the county health department.

16 (e) An application for the compliance certificate shall be made to the county
17 health department and shall include at a minimum:

18 (1) The name of the user.

19 (2) The name of the property owner and/or leaser.

20 (3) The specific location of the business.

21 (4) A specific identification of each activity, use, operation, service and
22 manufacturing or process product involved in the business.

23 (f) The owner or operator of every industrial or manufacturing zone land use
24 in the county for which wastewater and sewage disposal requirements are met
25 through the use of an on-site system shall, prior to changing the nature, character or
26 intensity of such industrial or manufacturing land use and prior to adding any new
27 use or operation to said land use, obtain from the county health department a
28 compliance certificate pursuant to the provisions of this section.

29 (g) The county health department shall periodically review and evaluate the
30 continued use of on-site sewage disposal systems in areas zoned or used for
31 industrial or manufacturing purposes and may collect and analyze samples from

1 within and around the system to determine compliance with state law and the
2 provisions of this section.

3 (h) The county health department is authorized to collect a fee of \$25.00
4 annually for each operating permit or certificate of compliance.

5 (i) Compliance with, and violations of, the provisions of this section may be
6 enforced as provided by law.

7 (j) The provisions of this section shall apply county-wide.

8 (k) This section shall be deemed repealed upon the effective date of any law
9 or regulation adopted or approved by the legislature establishing state-wide controls
10 of the subject matter.

11
12 **SECTION VII: Section 70-36 of Article II, Chapter 70 of the Code of Ordinances**
13 **is hereby amended as follows:**

14
15 **Sec. 70-36. - Payment.**

16
17 (a) *Time of payment; lien.*

18 (1) The person applying for the issuance of a county or municipal building
19 permit shall pay the fire/rescue service impact fee prior to the issuance of a
20 certificate of occupancy, or the occupancy of the building. The county or municipality
21 shall issue an impact fee statement to the applicant for a building permit. Such
22 impact fee statement shall set forth the amount of impact fee due.

23 (2) The obligation for payment of the impact fee shall run with the land.
24 However, this section shall not be construed to relieve an applicant of responsibility
25 or liability for payment of the impact fees imposed by this article.

26 (3) In the event the impact fee is not paid prior to the issuance of a certificate
27 of occupancy or the occupancy of the building, the county may collect the impact
28 fee, together with interest from the date payment was due at the rate fixed by law for
29 judgments, an administrative penalty of five percent per month (to a maximum of 25
30 percent of all fees unpaid at the time they were due according to the terms of this
31 article), the costs of such collection and a reasonable attorney's fee. Interest and

1 penalties shall be remitted for addition to the trust fund, and the recovered costs and
2 fees for collection shall be retained by or remitted to the government incurring the
3 expense of collection. The county attorney, or duly authorized representative, may
4 execute, serve upon the owner by certified mail and record a notice of nonpayment
5 in the official records of the county, which shall contain the legal description of the
6 property and the amount of the impact fee liability. Said notice shall thereupon
7 operate as a lien against such property for the amount of the impact fee, together
8 with interest, penalties, and the costs and fees for collection, coequal with the lien of
9 all state, county, district and municipal taxes.

10 (4) In the event the impact fee rate for a particular land use is changed
11 subsequent to the application of a building permit and before the issuance of a
12 certificate of occupancy, the impact fee shall be the amount in effect on the date the
13 application for a current or pending building permit is received. The impact fee rate
14 for a void, expired, noncurrent, or denied building permit will be the changed impact
15 fee. If no building permit is required upon a change of use of a building, the fee
16 imposed by this article shall be payable at such time as the person making such
17 change shall be required to apply for a ~~county~~ or municipal local business tax receipt
18 or use permit.

19 (5) All fees due under this article shall become a lien at the time of the
20 issuance of the building permit or in the case of a change of use on the issuance of
21 a local business tax receipt, as the case may be, such fees shall be due, and shall
22 remain a lien, coequal with the lien of all state, district, county and municipal taxes,
23 superior in dignity to all other liens, titles and claims, until paid. Such lien shall be
24 upon the land on which an improvement is made requiring the payment of fees and
25 shall be for the amount of the fee required, as well as for all penalties and interest
26 due under the provisions of this article.

27 (b) *Method of payment.* Payment of fire/rescue service impact fees shall be
28 made to the County of Volusia.

29 (c) *Disposition of funds.* All funds collected shall be properly identified by
30 fire/rescue service impact fee zone and promptly transferred for deposit into the
31 appropriate fire/rescue service impact fee trust fund to be held in separate accounts

1 as determined in section 70-37 and used solely for the purposes specified in this
2 article.

3
4 **SECTION VIII: Section 106-31 and 106-36 of Article II, Division 1, Chapter 106**
5 **of the Code of Ordinances is hereby amended as follows:**

6
7 **Sec. 106-31. - Definitions.**

8 The definitions provided in Fla. Admin. Code Ann. r. 62-701.200 shall apply to this
9 article. Otherwise, the following words, terms and phrases, when used in this article,
10 shall have the meanings ascribed to them in this section, except where the context
11 clearly indicates a different meaning:

12 ...

13 ~~Local business tax receipt means that prescribed by section 114-1 of the Code.~~

14 ...

15
16 **Sec. 106-36. - Enforcement.**

17 Compliance with the requirements of this article shall be regulated through the
18 issuance of ~~local business tax receipts~~, building permits, tipping fee receipts and
19 spot checks by the county. The county will require that proof of compliance with this
20 article be demonstrated before licenses or permits are issued or renewed.

21
22 **SECTION IX: Section 106-163 of Article IV, Chapter 106 of the Code of**
23 **Ordinances is hereby amended as follows:**

24
25 **Sec. 106-163. - Transporter's license; operation standards.**

26 (a) *License required; issuance.*

27 (1) Every waste tire collector who transports waste and/or used tires for disposal
28 within the county shall file an application for grant of a license with the director on a
29 form prescribed by the director. The application form shall contain the information
30 deemed necessary by the director, but shall provide at least the following
31 information:

1 a. Proof of possession of a county local business tax receipt and all required state or
2 federal licensure.

3 (2) Upon receipt of the application and a nonrefundable application fee established
4 by resolution of the council, the director shall determine whether the application
5 should be approved. If the applicant meets the criteria stated in this section, the
6 director shall approve the application and grant a license for transporting waste or
7 used tires within the county.

8 (3) The provisions of this section shall not apply to persons who use company-
9 owned or company-leased vehicles to transport tire casings for the purpose of
10 retreading between company-owned or company-franchised retail tire outlets and
11 retread facilities owned or franchised by the same company.

12 ...

13 **SECTION X: Section 114-1 of Article I, Chapter 114 of the Code of Ordinances**
14 **is hereby amended as follows:**

15
16 **~~Sec. 114-1. -- Local business tax.~~**

17 ~~a) *Levy of tax.* The county hereby levies a local business tax and authorizes~~
18 ~~the issuance of business tax receipts as authorized by the provisions of F.S. ch. 205.~~
19 ~~The local business tax shall apply from October 1 of each year and shall expire on~~
20 ~~September 30 of the succeeding year. The amount of tax levied shall be on an~~
21 ~~annual basis. Half-year rates shall be in effect after March 31 each year.~~

22 ~~(b) *Tax schedule.* Definition of categories and titles within classifications may~~
23 ~~be as provided for by procedures of the finance director or designee. The~~
24 ~~classification and the tax to be levied shall be as provided for in the attachment to~~
25 ~~the ordinance codified in this section. The finance director or designee may create a~~
26 ~~new classification when needed as long as the rate does not exceed the rate~~
27 ~~provided for unclassified categories. Rates may only be increased as provided by~~
28 ~~F.S. ch. 205.~~

29 ~~(c) *Certificate of competency.* No local business tax receipt shall be issued~~
30 ~~until satisfactory evidence of proof of competency is furnished to the finance director~~
31 ~~or designee for those occupations requiring a certificate of competency.~~

1 ~~(d) Evidence of proper zoning. No local business tax receipt shall be issued~~
2 ~~until satisfactory evidence of proper zoning for the business in which the applicant~~
3 ~~desires to engage is furnished to the finance director or designee whenever the~~
4 ~~business is subject to zoning.~~

5 ~~(e) Due date; delinquency; penalties.~~

6 ~~(1) All local business tax receipts shall be sold by the finance director or~~
7 ~~designee beginning August 1 of each year, are due and payable on or before~~
8 ~~September 30 of each year, and expire on September 30 of the succeeding year. If~~
9 ~~September 30 falls on a weekend or holiday, the tax is due and payable on or before~~
10 ~~the first working day following September 30. Local business tax receipts that are~~
11 ~~not renewed when due and payable are delinquent and subject to a delinquency~~
12 ~~penalty of ten percent for the month of October, plus an additional five percent~~
13 ~~penalty for each subsequent month of delinquency until paid. However, the total~~
14 ~~delinquency penalty may not exceed 25 percent of the local business tax for the~~
15 ~~delinquent establishment.~~

16 ~~(2) Any person who engages in or manages any business, occupation or~~
17 ~~profession without first obtaining a local business tax receipt is guilty of a violation of~~
18 ~~this section punishable as provided in section 1-7 of this Code.~~

19 ~~(3) Any person who engages in or manages any business, occupation or~~
20 ~~profession without first obtaining a local business tax receipt, if required, is subject to~~
21 ~~a penalty of 25 percent of the receipt due, in addition to any other penalty provided~~
22 ~~by law.~~

23 ~~(4) Any person who engaged in any business, occupation or profession~~
24 ~~covered by this section who does not pay the required local business tax receipt~~
25 ~~within 150 days after the initial notice of tax due, and who does not obtain the~~
26 ~~required local business tax receipt, is subject to civil actions and penalties, including~~
27 ~~court costs, reasonable attorney's fees, additional administrative costs incurred as a~~
28 ~~result of collection efforts, and a penalty of up to \$250.00.~~

29 ~~(f) Applicability of state law. This section is enacted pursuant to the~~
30 ~~authorization contained in F.S. ch. 205. All other provisions of that statute, including~~

1 but not limited to exemptions and distribution of revenue, shall remain in full force
2 and effect.

3 ~~(g) Notwithstanding anything to the contrary, the county manager is~~
4 ~~authorized to waive the requirements of local business taxes for events sponsored~~
5 ~~or conducted by recognized religious, civic, fraternal, non-profit or charitable~~
6 ~~organizations.~~

7 ~~(1) All requests for waiver of fees must be in writing and set forth the name of~~
8 ~~the sponsoring or conducting group, the nature of the event, the date, time and~~
9 ~~location and the religious, charitable, social or public purpose to be served by the~~
10 ~~staging of the event.~~

11 ~~(h) Surcharge for generation of hazardous waste. Pursuant to F.S. §~~
12 ~~403.7225, Volusia County hereby levies a surcharge on those firms and businesses~~
13 ~~which generate hazardous waste in the county, to fund mandated inspection~~
14 ~~programs required by the State of Florida. Such surcharge will be added to the local~~
15 ~~business tax normally collected annually by the finance director or designee. Monies~~
16 ~~collected will be credited to environmental management services to fund the~~
17 ~~hazardous waste inspection and management program.~~

18 ~~The surcharge for firms and businesses that generate between 100 to 1,000~~
19 ~~kilograms of hazardous waste per month (between 220 and 2,200 pounds per~~
20 ~~month) shall be \$50.00 per year. The surcharge for firms or businesses that~~
21 ~~generate less than 100 kilograms per month (< 220 pounds per month) shall pay~~
22 ~~\$30.00 per year, which shall be automatically increased annually to the nearest~~
23 ~~dollar amount in the month of April based on the Consumer Price Index (CPI) until~~
24 ~~the surcharge equals \$50.00 and shall thereafter remain at \$50.00. Procedures will~~
25 ~~be developed and implemented to identify and assess this hazardous waste~~
26 ~~surcharge as part of local business tax receipt renewal. Any fees previously~~
27 ~~collected pursuant to this program administered by the environmental management~~
28 ~~services are hereby ratified and confirmed.~~

29 **SECTION XI. SEVERABILITY.** The provisions of the Ordinance are
30 declared to be severable and if any section, sentence, clause or phrase of the
31 Ordinance shall, for any reason, be held to be invalid or unconstitutional, such

1 decision shall not affect the validity of the remaining sections, sentences, clauses,
2 and phrases of this Ordinance but shall remain in effect, it being the legislative intent
3 that this Ordinance shall stand notwithstanding the invalidity of any part.

4 **SECTION XII: CONFLICTING ORDINANCES** - All ordinances, or part
5 thereof, in conflict herewith are, to the extent of such conflict, repealed.

6 **SECTION XIII: EFFECTIVE DATE** – This ordinance shall take effect on
7 **January 1, 2024.**

8
9 **ADOPTED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN**
10 **OPEN MEETING DULY ASSEMBLED IN THE COUNTY COUNCIL CHAMBERS**
11 **AT THE THOMAS C. KELLY ADMINISTRATION CENTER, 123 WEST INDIANA**
12 **AVENUE, DELAND, FLORIDA, THIS 7th DAY OF November 2023.**

13
14 **COUNTY COUNCIL**
15 **COUNTY OF VOLUSIA, FLORIDA**

16
17
18 By: 
19 Jeffrey S. Brower, County Chair

20
21 **ATTEST:**

22
23 By: 
24 George Recktenwald, County Manager

