

## Chapter 162

### TAXATION

**[HISTORY: Adopted by the Town Council of the Town of Callahan as indicated in article histories. Amendments noted where applicable.]**

#### GENERAL REFERENCES

Assessments — See Ch. 3.

#### ARTICLE I

##### Utility Tax

**[Adopted 2-4-1946 by Ord. No. C-102]**

**§ 162-1. Levy of tax.** [Amended 5-20-1946; 2-16-2010 by Ord. No. 2010-03]

There is hereby levied by the Town of Callahan in Nassau County, Florida, on each and every purchase in said Town of electricity, butane and bottled gas, a tax based upon the charge made by the seller thereof, as follows: 10%, which tax shall in every case be paid by the purchaser, for the use of said Town, to the seller of such electricity, butane and bottled gas service at the time of paying the charge thereof to the seller thereof, but not less often than monthly.

**§ 162-2. Duty of seller to collect; penalty for failure to collect.** [Amended 2-16-2010 by Ord. No. 2010-03]

It shall be the duty of every seller of electricity to collect from the purchaser, for the use of said Town, the tax hereby levied, at the time of collecting the selling price charged for each transaction, and to report and pay over, on or before the 15th day of each calendar month, unto the Town Clerk of said Town, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of any purchase of electricity without at the same time collecting the tax hereby levied in respect to such purchase or purchases, unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting the price of any sale, where the seller has not elected to assume and pay such tax, shall be liable to said Town for the amount of such tax in like manner as if the same has been actually paid to the seller, and the Mayor of said Town shall cause to be brought all suits and actions and to take all proceedings in the name of said Town as may be necessary for the recovery of such tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected bills. If any purchaser shall fail, neglect or refuse to pay to the seller, the seller's said charge and the tax hereby imposed and as hereby required on account of the purchase for which such charge is made, or either, the seller shall have and is hereby vested with the right, power and authority to immediately discontinue further service to such purchaser until the tax and the seller's bill shall have been paid in full.

**§ 162-3. Seller to keep records; authority of Town to inspect.** [Amended 2-16-2010 by Ord. No.

2010-03]

Each and every seller of electricity shall keep complete records showing all sales in said Town of such commodities or service, which records shall show the price charged upon each sale, the date thereof and the date of payment therefor, and said records shall be kept open for inspection by the duly authorized agents of said Town during business hours on all business days, and said duly authorized agents of said Town shall have the right, power and authority to make such transcripts thereof during such times as they may desire.

**§ 162-4. Exempted parties.**

The United States of America, State of Florida and political subdivisions and agencies thereof are hereby exempted from payment of the taxes by this article. Said tax shall not apply to long-distance telephone service or to coin-box telephones.

**§ 162-5. Computation of tax collected monthly.** [Amended 2-16-2010 by Ord. No. 2010-03]

In all cases where the seller of electricity collects the price thereof at monthly periods, the tax hereby levied may be computed on the aggregate amount of purchases during such period, provided that the amount of tax to be collected shall be the nearest whole cent to the amount computed.

**§ 162-6. Penalties for offenses.** [Amended 2-16-2010 by Ord. No. 2010-03]

Any purchaser, seller, or officer, agent, or employee of any seller who, with willful neglect, willful negligence, or fraud, fails to pay the tax hereby imposed when due or to file any required return may be assessed interest and penalties. Interest shall be assessed at the rate of 1% per month of the delinquent tax from the date the tax was due until paid. Penalties shall be assessed at a minimum rate of \$15 and a maximum rate of 5% per month of the delinquent tax, not to exceed a total penalty of 25%. In the case of a fraudulent return or a willful intent to evade payment of the tax, the seller making such fraudulent return or willfully attempting to evade payment of the tax shall be liable for a specific penalty of 100% of the tax. Interest and penalties shall be computed on the net tax due after application of any overpayments, and are subject to compromise pursuant to F.S. § 166.234(14).

**§ 162-7. When applicable.**

Upon its passage, this chapter shall become effective and applicable to bills rendered on or after May 1, 1946.

**§ 162-8. Use of moneys collected.** [Added by Ord. No. C-104; amended 2-16-2010 by Ord. No. 2010-03]

All moneys collected as taxes for purchases of electricity, butane or bottled gas shall be used solely for water and sewerage purposes.

ARTICLE II

(Reserved) <sup>1</sup>

§ 162-9. through § 162-11. (Reserved)

ARTICLE III  
Local Business Tax

[Adopted 9-29-1980 by Ord. No. 7-1980; amended in its entirety 3-5-2007 by Ord. No. 2-O-2007]

§ 162-12. Tax receipt required.

No person, firm or corporation shall engage in or manage any business, profession or occupation for which a local business tax is required by this article until procuring a receipt, which receipt shall be procured from the Town Clerk of the Town of Callahan, Florida, and such receipt shall be signed by the Town Clerk of the Town of Callahan, Florida, and the official Seal of the Town of Callahan affixed thereto.

§ 162-13. Term of receipt; expiration; transferability. [Amended 2-16-2010 by Ord. No. 2010-03]

No receipt shall be issued for more than one year, and all receipts shall expire on September 30 of each year. All receipts may be transferred with the approval of the Town Clerk of the Town of Callahan, Florida, with the business for which they are taken out when it was a bona fide sale and transfer of the property used in the business as stock-in-trade, and such transfers shall not be good for any longer period of time or for any other place than that for which it was originally issued, provided that the original receipt shall be surrendered to and filed with the Town Clerk at the time application for transfer is made, and such transferred receipt, after being approved, shall be of the same force and effect as the original receipt.

§ 162-14. When payable; issuance at half-year.

All taxes shall be payable on or before the first day of October of each year unless otherwise provided for by law, and except as may be otherwise provided by law, any person who is not liable for the tax during the first half of the receipt year may be issued a receipt during the second half of the receipt year upon payment of 1/2 of the amount fixed as the price of such tax for one year.

§ 162-15. Amount of tax.

- A. Every person engaged in the business of trading, buying bartering, serving or selling tangible personal property, as owner, agent, broker or otherwise shall pay a local business tax of \$25 for each place of business maintained and/or operated.
- B. Every person engaged in the business of selling or bartering as agent, broker or otherwise of petroleum products shall pay a local business tax of \$25.
- C. Every person engaged in the buying and selling, trading or bartering of automobiles, whether as agent, consignee or owner, shall pay a local business tax of \$25.
- D. Every person engaged in the business of printing or publishing of newspapers, periodicals

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1. Editor's Note: Former Art. II, Cigarette Tax, adopted 3-18-1968 by Ord. No. 1-1968, was repealed 2-16-2010 by Ord. No. 2010-03.

or other printed matters shall pay a local business tax of \$25.

- E. Every person engaged in the business of manufacturing or distilling naval stores or naval store products shall pay a local business tax of \$25.
- F. Every person engaged in the business of manufacturing lumber or remilling lumber, whether for sale wholesale or retail, and any person engaged in the operation of a retail lumber yard shall pay a local business tax of \$25.
- G. Any person engaged in the business of peddling fruits, vegetables, meats or any other tangible personal property shall pay a local business tax of \$25; provided, however, that no local business tax shall be levied or assessed against a person who is a bona fide farmer, selling and disposing of products produced by him on his farm.
- H. Every person engaged in the practice of law, medicine, engineering, surveying or a like profession shall pay a local business tax of \$25.
- I. Every person operating or permitting to be operated in his or her place of business any machine or device which may be or is operated by the insertion of a coin or slug shall pay a local business tax of \$25 on each machine so operated.
- J. The provisions of Subsection I notwithstanding, any person who purchases an occupational receipt for a commercial laundry shall not be obligated to purchase a receipt for each coin-operated washer, dryer or other machine or device directly associated with the laundry process. Nothing in this section entitles an operator of a commercial laundry to operate entertaining equipment without complying with the provisions of Subsection I above.
- K. Every person engaged in the business of selling insurance and/or collecting insurance premiums shall pay a local business tax of \$25.
- L. Every person operating a traveling circus, carnival, medicine show or any other type of traveling entertainment or amusement shall pay a local business tax of \$25.
- M. Every person, firm or corporation engaged in any other business not specifically enumerated herein shall pay a local business tax of \$25; provided, however, that the local business tax of any utility franchised by the Town of Callahan for which a franchise fee is paid shall be \$25.

**§ 162-16. Certain groups exempted.**

Nothing in this article shall be construed to require a receipt for the practicing of the religious tenets of any church; college and high school students may, with the approval of the athletic association on the authority of their school, sell pennants, insignia, novelties or any other tangible personal property of their school with out being required to pay a tax.

**§ 162-17. Handicap exemption; requirements for eligibility.** [Amended 2-16-2010 by Ord. No. 2010-03]

- A. All disabled persons, widows with minor dependents and persons 65 years of age or older, with not more than one employee or helper and who use their own capital only, not in excess of \$1,000, shall be allowed to engage in any business or occupation in counties in

which they live without being required to pay a tax. The exemption provided by this section shall be allowed only upon the certificate of the County Physician or other reputable physician that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein and, in case the exemption is claimed by a widow with minor dependents or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

- B. In no event under this article or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a receipt to sell intoxicating liquors, malt and vinous beverages.

**§ 162-18. Disabled veterans exemption.**

- A. Any bona fide, permanent resident elector of the state who served as an officer or enlisted person in the United States Air Force or Air Force Reserve, United States Army or Army Reserve, National Guard, United States Navy or Naval Reserve, United States Coast Guard or Coast Guard Reserve or United States Marine Corps or Marine Corps Reserve or any temporary members thereof, who have actually been, or may hereafter be, reassigned by the Air Force, Army, Navy, Coast Guard or Marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., since the Spanish American War, beginning April 21, 1896, who was honorably discharged from the service of the United States, and who at the time of his or her application for a receipt as hereinafter mentioned shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state and production of an honorable discharge from the service of the United States during the aforesaid period of time, respectively:
  - (1) Be granted a receipt to engage in any business or occupation in the Town which may be carried on mainly through the personal efforts of the holder of the receipt as a means of livelihood and for which the municipal receipt does not exceed the sum of \$50 for each without payment of any local business tax otherwise provided for by law; or
  - (2) Be entitled to an exemption to the extent of \$50 on any receipt to engage in any business or occupation in the Town which may be carried on mainly through the personal efforts of the holder of the receipt as a means of livelihood when the municipal receipt for such business or occupation shall be more than \$50. The exemption heretofore referred to shall extend to and include the right of the holder of the receipt to operate an automobile-for-hire of not exceeding five-passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the holder of the receipt and is being operated by him or her as a means of livelihood and that the proper local business tax for the operation of such motor vehicle for private use has been applied for and attached to said motor vehicle and the proper fees therefor paid by the holder of the receipt.

- B. When any such person shall apply for a receipt to conduct any business or occupation for which either the county or municipal local business tax as fixed by law shall exceed the sum of \$50, the remainder of such local business tax in excess of \$50 shall be paid by him in cash.
- C. The Town Clerk shall issue to such persons as may be entitled hereunder a receipt pursuant to the foregoing provision and subject to the conditions thereof. Such receipt, when issued, shall be marked across the face thereof "Veterans Exempt Receipt--Not Transferable." Before issuing the same, proof shall be duly made in each case that the applicant is entitled under the conditions of this article to receive the exemption herein provided for. The proof may be made by establishing to the satisfaction of such taxing authority by means of certificate of honorable discharge or certified copy thereof that the applicant is a veteran within the purview of this section and by exhibiting:
- (1) A certificate of government-rated disability to an extent of 10% or more;
  - (2) The affidavit or testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
  - (3) The certificate of the veteran's service officer of the county in which the applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;
  - (4) A pension certificate issued to him or her by the United States by reason of such disability; or
  - (5) Such other reasonable proof as may be required by the tax-collecting authority to establish the fact that such applicant is so disabled.
- D. All receipts issued under this section shall be in the same general form as other state, county and municipal receipts and shall expire at the same time as such other receipts are fixed by law to expire.
- E. All receipts obtained under the provisions of this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such receipt or who has fraudulently received any transfer of a receipt issued to another and has thereafter engaged in any business or occupation requiring a receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required receipt under the laws of the state.
- F. In no event under this article or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a receipt to sell intoxicating liquors, malt and vinous beverages; for the operation of any slot machine, punch board or any other gaming or gambling device.
- G. The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

**§ 162-19. Town to provide receipt blanks.**

The Town Council of the Town of Callahan, Florida, shall provide such receipt blanks as are required in book form from the Town Clerk who shall issue the receipts to the persons applying therefor, and the Town Clerk shall retain a duplicate copy of each receipt issued.

**§ 162-20. Advance collection of moneys.**

The Town Clerk shall collect in advance all moneys required to be paid by this article for any of the receipts enumerated herein and shall pay sums forthwith to the Town Treasurer to be by him placed in the general fund of the Town of Callahan, Florida.

**§ 162-21. Annual payment of tax.**

The local business tax provided for by this article is due and payable on the first day of October of each year, and if any person operates a business on and after the first day of November of any year without having obtained and paid his local business tax as provided by this article, upon conviction, he shall be deemed guilty of a misdemeanor and fined not exceeding \$100 in costs or 30 days in jail.

**§ 162-22. Clerk to certify violators.**

It shall be the duty of the Town Clerk on or after November 1 of each year to certify to the Mayor of the Town of Callahan, Florida, all persons, firms or corporations operating or doing business without receipts as provided by this article.

**§ 162-23. Persons subject to tax levy.**

The local business tax shall be levied on:

- A. Any person who maintains a permanent business location or branch office within the municipal limits for the privilege of engaging in or managing any business within its jurisdiction.
- B. Any person who maintains a permanent business location or branch office within the municipal limits for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- C. Any person who does not qualify under the provisions of Subsections A or B above and who transacts any business or engages in any occupation or profession in interstate commerce where such local business tax is not prohibited by Section 8 of Article I of the United States Constitution.

**§ 162-24. Transfer conditions.**

The following conditions are hereby imposed by the Town of Callahan on the transferring of an local business tax:

- A. All business receipts may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of \$3 and presentation of evidence of the sale

and the original receipt.

- B. Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another location in the same municipality upon payment of a transfer fee of \$3.

**§ 162-25. Dates for receipt sale; unrenewed receipts; delinquent penalties.**

All receipts shall be sold by the Town Clerk of the Town of Callahan, as its tax collector, beginning September 1 of each year and shall be due and payable on October 1 of each year and shall expire on September 30 of the succeeding year. Those receipts not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of 10% 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% of the receipt fee for the delinquent establishment.

**§ 162-26. Penalties for offenses.**

Any person engaging in or managing any business, occupation or profession without first obtaining a local business receipt, if required hereunder, shall be subject to a penalty of 25% of the receipt determined to be due, in addition to any other penalty provided by law or ordinance.

**§ 162-27. Vehicles not considered separate place of business.**

Vehicles used by any person licensed under this article for the sale and delivery of tangible personal property at either wholesale or retail from his place of business on which a tax is paid shall not be construed to be separate places of business, and no tax may be levied on such vehicles or the operators thereof, as salesman or otherwise, any other law to the contrary notwithstanding.

ARTICLE IV  
**Homestead Property Exemption**  
[Adopted 5-21-2007 by Ord. No. 11-O-2007]

**§ 162-28. Exemption amount.**

Pursuant to F.S. § 196.075, as amended by Chapter 2007-4, Laws of Florida, the Town of Callahan hereby increases the homestead property tax exemption to \$50,000 for persons 65 years old and older whose annual household income does not exceed \$20,000 and who have legal or equitable title to real estate and maintain a permanent residence at that real estate.