



Ordinance 2025-04

AN ORDINANCE OF THE TOWN OF ESTO, FLORIDA AMENDING ORDINANCES 00-01 AND 07-17 BUSINESS TAX RECEIPTS TO CLARIFY AND UPDATE PROVISIONS; COMPLY WITH STATE STATUTES PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, Ordinances 0-01 and 07-17 of the Town of Esto have been found to be in need of updating to make certain provisions consistent with current State Statutes; and

WHEREAS, the Esto Town Council finds that establishing consistent and logical ordinances would serve to further the public health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF ESTO, FLORIDA:

SECTION 1: Ordinance 00-01 and Ordinance 07-17 "SECTION 2. LEVY OF BUSINESS TAX" be replaced with:

A local business tax is hereby levied in the amount of \$50.00 per year, on and shall be paid by the several firms, persons, or associations conducting businesses operations, professions or occupations within the jurisdictional boundaries of the Town of Esto, regardless of their physical location. Unless otherwise exempted in this ordinance or by Florida Statutes, such local business tax shall be levied on any person who transacts any business or engages in any occupation or profession within the Town, whether or not such person maintains a physical presence within the Town limits.

Yard or Roadside sales shall not be subject to Business Tax per this ordinance unless such sales are conducted in excess of six (6) times per twelve (12) month period.

Designation of a registered agent or registered office within the Town, as listed on the Florida Department of State filings, without more, does not subject a person, firm, or entity to the business tax.



SECTION 2: Ordinance 00-01 and Ordinance 07-17 "SECTION 8. TERM OF BUSINESS TAX RECEIPT" be replaced with:

A. All business tax receipts shall be sold by a designated collector for the Town of Estero, due and payable on or before October 1st of each year, and expire on September 30th of the succeeding year. If October 1st falls on a weekend or holiday, the tax is due and payable on or before the first working day following October 1st.

B. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent (10%) for the month of October, and an additional five percent (5%) penalty for each subsequent month of delinquency until paid. The total delinquency penalty may not exceed twenty-five percent (25%) of the business tax.

C. Business tax receipts are not valid for more than one (1) year. No business tax receipt shall be issued for a fractional portion of a year.

D. The Town Clerk, or the duly authorized deputy, shall collect the tax and upon receipt thereof, issue a license under this ordinance for every person, firm, or corporation liable to pay such tax, and to state in each license issued the amount and the period of time covered thereby, the name of the person, firm or corporation, the business occupation or profession to be carried on, and no error in stating or computing the amount of a license and tax due shall prevent or prejudice the licensing and collection by the Town of the tax which shall actually be due under this ordinance.

SECTION 3. SEVERABILITY. If any section, subsection, sentence, clause, phrase, word or other part of this Ordinance is for any reason declared invalid or unconstitutional by any court of competent jurisdiction such portion shall be deemed separate, distinct and independent, and the remainder of this Ordinance shall continue in full force and effect.



SECTION 4. CONFLICT. This Ordinance supersedes and repeals all other ordinances and parts of ordinances and all resolutions and parts of resolutions in conflict herewith.

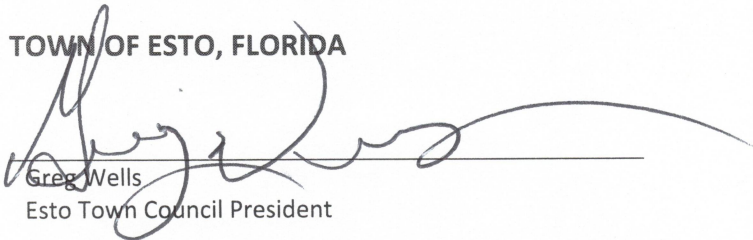
SECTION 18. EFFECTIVE DATE. This ordinance shall take effect April 1, 2025.

PASSED on first reading on the 15th day of April, 2025.

ADVERTISED in the Holmes County Advertiser on May 14, 2025.

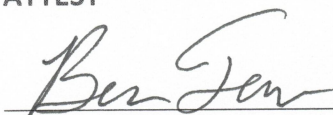
PASSED AND ADOPTED on the second reading on May 20, 2025.

TOWN OF ESTO, FLORIDA



Greg Wells
Esto Town Council President

ATTEST



Ben Tew
Esto Town Clerk

APPROVED TO FORM AND CORRECTNESS



Michelle Blankenship Jordan
Town Attorney

