



Agenda Report

2725 Judge Fran Jamieson
Way
Viera, FL 32940

Consent

F.5.

9/16/2025

Subject:

Legislative Intent and Permission to Advertise Amendments to the Brevard County Code of Ordinances RE: Business Tax Receipts, including, but not limited to, Chapter 102, Article II, "Business Tax Receipt"; Section 74-116, "Findings, Purpose and Declaration"; and Section 62-1155, "Zoning Approval for Business Tax Receipts; approval of Home Occupation," Brevard County Code of Ordinances.

Fiscal Impact:

The General Fund annual revenue associated with Business Tax Receipts (BTRs) is approximately \$330,000. This amount will potentially increase due to a streamlined process; however, approximately \$18,500 annual reduction in revenue to Planning and Development is projected.

Dept/Office:

Planning and Development

Requested Action:

Board approval of legislative intent and permission to advertise amendments to the Brevard County Code of Ordinances to ensure consistency between the Code and Florida law pertaining to business tax receipts, including, but not limited to, Chapter 102, "Taxation," Article II, "Business Tax Receipt," and Chapter 74, "Offenses and Miscellaneous Provisions," Article VII, "Pain Management Clinics," specifically Section 74-116, "Findings, Purpose and Declaration," and Chapter 62, "Land Development Code," Article VI, "Zoning Regulations."

Summary Explanation and Background:

The Brevard County Code of Ordinances establishes a process for the issuance of a business tax receipt (BTR) and also incorporates the BTR review and approval process into other provisions of Code to ensure businesses are operating in accordance with County rules and regulations. For example, under Chapter 102, "Taxation," Article II, "Business Tax Receipt", Section 102-50, entitled "Zoning Use Permit," no BTR shall be issued for the use of any lands in the unincorporated areas of the County until the applicant procures a zoning use permit from Planning and Development. Additionally, Section 62-1155(a), Brevard County Code, requires "zoning approval for [a] business tax receipt." The County Attorney's Office has determined that such regulations are outdated; the County cannot precondition the Tax Collector's issuance of a BTR on the basis of an incompatible use under local zoning regulations. In addition, Section 62-1155 requires a home occupation permit be obtained prior to acquiring a BTR. This is incompatible with current law, as Section 559.955, Florida Statutes, preempts local governments from regulating virtually all home-based businesses. Similarly, Section 74-116, Brevard County Code, imposes a moratorium on the issuance of business tax receipts for pain clinics, pain management clinics and cash only pharmacies, as defined by the Brevard County Code. This moratorium was adopted by the County in 2011 during a time many other jurisdictions were attempting to address the opioid crisis. However, due to changes in regulations at the State level, a permanent moratorium such as this

may no longer be appropriate under the State's applicable regulatory framework.

Should the Board approve legislative intent and permission to advertise, staff would bring back a final ordinance for consideration at a future Board meeting which removes the aforementioned conflicts, and addresses other revisions deemed necessary in the Code to better streamline the BTR issuance process.

Clerk to the Board Instructions:

Please provide a copy of the Board Action Memo to the Planning and Development Director and the County Attorney for further processing.



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September 17, 2025

M E M O R A N D U M

TO: Billy Prasad, Planning and Development Director

RE: Item F.5., Legislative Intent and Permission to Advertise Amendments to the Brevard County Code of Ordinances for Business Tax Receipts, Including But not Limited to, Chapter 102, Article II, Business Tax Receipt; Section 74-116, Findings, Purpose and Declaration; and Section 62-1155, Zoning Approval for Business Tax Receipts, Approval of Home Occupation

The Board of County Commissioners, in regular session on September 16, 2025, approved legislative intent and permission to advertise amendments to the Brevard County Code of Ordinances to ensure consistency between the Code and Florida Law pertaining to Business Tax Receipts, including but not limited to, Chapter 102, "Taxation," Article II, "Business Tax Receipt," and Chapter 74, Offenses and Miscellaneous Provisions," Article VII, "Pain Management Clinics," specifically Section 74-116, "Findings, Purpose, and Declaration," and Chapter 62, "Land Development Code," Article VI, "Zoning Regulations."

Your continued cooperation is always appreciated.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
RACHEL M. SADOFF, CLERK



Kimberly Powell, Clerk to the Board

cc: County Attorney
County Manager
Finance
Budget