



## LEGISLATIVE MEMORANDUM

**TO:** Honorable Mayor and Members of the City Council

**FROM:** Suzanne Sherman, City Manager

**THRU:** Ibis Berardi, Community & Economic Development Director (Acting)

**DATE:** March 21, 2024

**RE:** Ordinance 2024-12, amending the Code of Ordinances, Chapter 110, Business Taxes, Subchapter 'Business Taxes; Tax Receipts; Receipts', by including a zoning compliance requirement prior to the issuance of a Business Tax Receipt, first reading.

### SUMMARY:

Staff has prepared an amendment to Palm Bay Code of Ordinances, Chapter 110, Business Taxes, Tax Receipts, Receipts. Specifically, staff is proposing to amend Chapter 110 as follows:

§ 110.28 PREREQUISITE REQUIREMENTS BEFORE ISSUING BUSINESS TAX RECEIPT  
added reference of zoning compliance and deleted additional requirements.

### REQUESTING DEPARTMENTS:

Community & Economic Development

### FISCAL IMPACT:

There is no fiscal impact.

### STAFF RECOMMENDATION:

Motion to approve an Ordinance amending Chapter 110, Palm Bay Code of Ordinances, related to Business Taxes; Tax Receipts; Receipts.

### ATTACHMENTS:

1. Legal Opinion on BTR Exemption
2. Ordinance 2024-12