

Florida Statutes -205.065 Exemption; nonresident persons regulated by the Department of Business and Professional Regulation.--If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid a business tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is maintained, no other local governing authority may levy a business tax, or any registration or regulatory fee equivalent to the business tax, on the person for performing work or services on a temporary or transitory basis in another municipality or county. Work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained may not be construed as creating a separate business location or branch office of that person for the purposes of this chapter. Any properly licensed contractor asserting an exemption under this section who is unlawfully required by the local governing authority to pay a business tax, or any registration or regulatory fee equivalent to a business tax, has standing to challenge the propriety of the local government's actions, and the prevailing party in such a challenge is entitled to recover a reasonable attorney's fee.

History.--s. 32, ch. 92-203; s. 11, ch. 94-218; s. 1484, ch. 95-147; s. 6, ch. 99-254; s. 18, ch. 2006-152.