

**ORDINANCE 2022-02**  
**TOWN OF LADY LAKE, FLORIDA**

**AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LADY LAKE, FLORIDA;  
REPEALING CHAPTER 8, ARTICLE II OF THE CODE OF ORDINANCES PERTAINING TO  
LOCAL BUSINESS TAX AND BUSINESS TAX RECEIPTS; REPEALING CONFLICTING  
ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Town of Lady Lake has for many years collected the local business tax authorized by Florida law and has issued Business Tax Receipts to businesses which paid the tax, and

**WHEREAS**, Lake County has also collected the tax and issued Business Tax Receipts; and

**WHEREAS**, Lake County has repealed its ordinance authorizing collection of the local business tax and will cease collection of the tax; and

**WHEREAS**, repeal of the tax by the Town will achieve consistency with Lake County and will also serve to promote new business activity within the Town and will serve to lessen the burden on existing businesses by eliminating the expense of the tax; and

**WHEREAS**, making this repeal effective on October 1, 2022, will permit the Town to take the loss of revenue from the tax into account in its next fiscal year and budget accordingly.

**NOW THEREFORE**, be it ordained by the Town Commission of the Town of Lady Lake, Florida:

**Section 1. Amendment.**

Article II of Chapter 8 of the Code of Ordinances of the Town of Lady Lake, Florida is hereby repealed in its entirety. Collection of the local business tax and issuance of Business Tax Receipts are hereby terminated in the Town of Lady Lake.

**Section 2. Severability.**

If any section, sentence, clause, phrase or word of this Ordinance is for any reason held, or declared to be unconstitutional, inoperative or void, such holding or invalidity shall not affect the remaining portions of this ordinance; and it shall be construed to have been the Town Commission's intent to pass this Ordinance without such unconstitutional, invalid or inoperative part therein; and the remainder of this Ordinance, after the exclusion of such part or parts, shall be deemed and held to be valid, as if such parts had not been included herein; or if this Ordinance or any provisions thereof shall be held inapplicable to any person, groups of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability thereof to any other person, property or circumstances.

**Section 3. Conflicts.**

All ordinances or part of ordinances in conflict with any of the provisions of this Ordinance are hereby repealed.

**Section 4. Codification.**

The provisions of this Ordinance shall be codified as and become part of the Codes of Ordinances, Town of Lady Lake. The sections of this Ordinance may be re-numbered or re-lettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section", "Article", or other appropriate word.

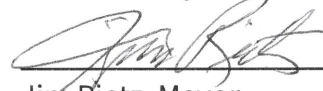
**Section 5. Effective Date.**

This ordinance shall become effective on October 1, 2022.

**PASSED AND ORDAINED** by the Town Commission of the Town of Lady Lake, Florida, this

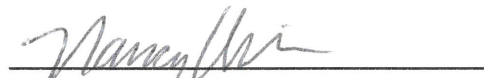
20<sup>th</sup> day of June 2022.

Town of Lady Lake, Florida



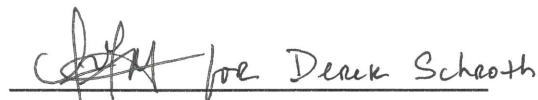
Jim Rietz, Mayor

Attest:



Nancy Wilson, Town Clerk

Approved as to form:



Derek Schroth, Town Attorney

