

1 A bill to be entitled
2 An act relating to local business tax receipts;
3 amending s. 205.194, F.S.; requiring persons applying
4 for or renewing a local business tax receipt to
5 practice or engage in or manage any business or
6 occupation that conducts certain transactions to
7 exhibit an active license or authorization from the
8 Office of Foreign Assets Control of the United States
9 Department of the Treasury; specifying that online
10 renewals may meet such requirement by electronic
11 certification by the applicant; providing an effective
12 date.

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14 Be It Enacted by the Legislature of the State of Florida:

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16 **Section 1. Present subsection (2) of section 205.194,**
17 **Florida Statutes, is redesignated as subsection (3), and a new**
18 **subsection (2) is added to that section, to read:**

19 205.194 Prohibition of local business tax receipt without
20 exhibition of state license or registration.—

21 (2) Any person applying for or renewing a local business
22 tax receipt to practice any profession or engage in or manage
23 any business or occupation, which conducts transactions subject
24 to the sanction programs administered by the Office of Foreign
25 Assets Control of the United States Department of the Treasury

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26 must exhibit an active license or authorization, or proof of
27 copy of the same, from the Office of Foreign Assets before such
28 local receipt may be issued. Online renewals may provide for
29 electronic certification by an applicant to meet this
30 requirement.

31 **Section 2.** This act shall take effect October 1, 2026.