A business which does not have a permanent location within the City, but is engaged in interstate commerce and produces a single concert or event within the City, is subjected by Florida law to the potential of having to pay a Local Business Tax levied by the City, and by definition, is a Merchant under Chapter 14 of the City Code. Therefore, the Merchant is obligated to pay the City a Local Business Tax equal to the 1% of its gross event ticket sales, regardless of where the sales are made, unless the levy is prohibited by the Commerce Clause.

Mayor Gayle F. Oberst | Vice Mayor John Reichard | Council Rick Russell, Keith Curry, Josie B. Strange | City Attorney Doug Sale, Amy Myers | City Manager Mario Gisbert | City Clerk Holly J. White

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