

**Florida Statutes Chapter 773  
Equine Activities**

(See Staff Report Exhibit E)

**773.01.3(c):**

“Equine Activity” means:  
Boarding, including normal daily care of an equine.

**773.01.5(c):**

“Equine Professional” means a person engaged for compensation:  
To provide daily care of horses boarded at an equine facility; or



**Palm Beach County Code of Ordinances  
Chapter 17, Article II – Business Taxes**

(See Staff Report Exhibit F)

**Sec. 17-17. - Business tax receipt required.**

No person shall engage in or manage any business, profession or occupation in the county without obtaining a receipt from the tax collector. Such receipt shall be issued to each person upon receipt of the amount provided in this article. Fees or licenses paid to any board, commission or office for permits, registration, examination, inspection or other purposes shall be deemed to be regulatory and in addition to and not in lieu of any receipt required by this article unless otherwise expressly provided by law.

**Sec. 17-79. – Miscellaneous businesses not otherwise provided.**

Every person engaged in the operation of any business of such nature that no receipt can be properly required for it under any other provision of this article or other law of the state, shall pay a tax of two hundred thirty-six dollars and twenty-five cents (\$236.25); provided, that no receipt shall be required for the growing or producing of agricultural and horticultural products.



**Wellington Code of Ordinances**

**Chapter 21, Article II – Local Business Tax Receipt**

(See Ordinance 2024-13-Exhibit A)

**Sec. 21-10.A** (Current Regulation)

Any person who maintains a permanent business location or branch office within Wellington for the privilege of engaging in or managing any business within Wellington’s jurisdiction.

**Sec. 21-11.C** (Proposed Amendment)\*

Any person who engages in a home-based business, residential rental property, and/or equestrian stall rentals within Wellington.

\*This amendment is intended to memorialize the current practice as a BTR has been required for home-based businesses, residential rentals, and equestrian stall rentals since implementation.