

**ORDINANCE NO. \_\_\_\_**

**PROPOSED ORDINANCE NO. 14-026**

**AN ORDINANCE RELATING TO BUSINESS TAXES; AMENDING MINIMUM RATE FOR TAXES BASED UPON SQUARE FOOTAGE AND NUMBER OF WORKERS; MODIFYING TERMINOLOGY AND PROVISIONS FOR CONSISTENCY WITH STATE AND LOCAL LAW; REPEALING ORDINANCE 5272; MAKING FINDINGS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKELAND, FLORIDA:**

**SECTION 1.** Chapter 18 of the Code of the City of Lakeland is amended to read as follows:

**Chapter 18**

**BUSINESSES\***

\* **Cross References:** Alcoholic beverages, ch. 6; restriction of commercial activity at Lakeland Linder Regional Airport, § 14-12; fireworks, § 42-56 et seq.; human relations, ch. 50; transaction of business in public parks and recreation facilities, § 74-3; peddlers and solicitors, ch. 78; secondhand goods, ch. 82; streets and sidewalks, ch. 90; sidewalk cafes, § 90-26 et seq.; taxation, ch. 94; vehicles for hire, ch. 106.

**Article I. In General**

**Secs. 18-1--18-25. Reserved.**

**Article II. Business Tax Receipts**

**Division 1. Generally**

- Sec. 18-26. Enforcement; rules, regulations.**
- Sec. 18-27. Annual business tax receipt required.**
- Sec. 18-28. Exemptions--Generally.**
- Sec. 18-29. Same--Users of Lakeland Center.**
- Sec. 18-30. Same--Persons dealing in merchandise made, etc., by blind persons.**
- Sec. 18-31. Engaging in business without business tax receipt.**
- Sec. 18-32. Illegal businesses not authorized.**
- Sec. 18-33. Tax; proration; refunds.**

Sec. 18-34. Affidavit as to square footage, number of workers, number of rooms, etc., required in certain cases.  
Sec. 18-35. Effect of false statements.  
Sec. 18-36. Unauthorized business transactions.  
Sec. 18-37. Inspection of premises.  
Sec. 18-38. When due.  
Sec. 18-39. Duration.  
Sec. 18-40. Penalty for delinquency.  
Sec. 18-41. Transfer.  
Sec. 18-42. Records to be kept by all persons engaging in business for which business tax receipt required.  
Sec. 18-43. Inspection of books and records by chief building official.  
Sec. 18-44. Chief building official to fix business tax if records, etc., not available.  
Sec. 18-45. Presumption; prima facie evidence.  
Sec. 18-46. Multiple businesses; multiple locations.  
Sec. 18-47. Duplicates.  
Sec. 18-48. Identifying tags, stickers or symbols issued for vehicles, devices, machines.  
Sec. 18-49. Suspension or revocation of business tax receipt; refund of tax.  
Sec. 18-50. Application to professionals.  
Sec. 18-51. Conditions for tax increase; protest; limitations.  
Sec. 18-52. Minimum and maximum.  
Sec. 18-53. Coin/token-operated vending and coin/token-operated amusement machines and/or devices.  
Sec. 18-54. Nonprofit organizations.  
Sec. 18-55. Charitable solicitation.  
Secs. 18-56--18-65. Reserved.

**Division 2. Schedule**

Sec. 18-66. Definition and tax scales.  
Sec. 18-67. Taxes.

**ARTICLE I.**

**IN GENERAL**

**Secs. 18-1--18-25. Reserved.**

**ARTICLE II.**

**BUSINESS TAX RECEIPTS\***

\* **State Law References:** Occupational license tax, F.S. § 205.042 et seq.

**DIVISION 1.**

**GENERALLY**

**Sec. 18-26. Enforcement; rules, regulations.**

It shall be the duty of the ~~chief~~ building official to enforce each and all of the provisions of this article, except as otherwise in this article expressly provided. The chief of police shall render such assistance in the enforcement of this article as may from time to time be required by the ~~chief~~ building official. The ~~chief~~ building official is authorized to prescribe such reasonable rules and regulations and make such interpretive rulings as may be necessary to effectuate the provisions of this article.

(Code 1960, § 22.14; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-27. Annual business tax receipt required.**

A tax is hereby imposed upon each and every business, profession and occupation engaged in or carried on, either wholly or in part, within the corporate limits of the city in the respective amounts set forth in this article. Every person engaging in, carrying on, managing or practicing any business, profession or occupation, either wholly or in part, within the corporate limits of the city is hereby required to pay to the city a tax in the amount designated in this article and have lawfully in his possession a valid and unrevoked business tax receipt for the current year or shorter period specified, and having otherwise complied with the terms and provisions of this article. The amount of such tax shall be on the basis of one year. The tax receipt year shall run from October 1 to September 30.

(Code 1960, § 22.01; Ord. No. 3476, § 1, 11-1-93)

**Sec. 18-28. Exemptions--Generally.**

Exemption from the payment of the business tax set forth in this article shall be allowed annually in such cases as are provided for in this article and in the following cases as provided for by F.S. ch. 205:

- (1) Disabled veterans of any war and widows of such deceased veterans (~~\$52.50 maximum~~).
- (2) All disabled persons physically incapable of manual labor; widows with minor dependents; and persons 65 years of age or older, with no more than one employee or helper, and who use their own capital only, not in excess of \$1,000.00; provided, however, anyone claiming this exemption must be a resident of Polk County.
- (3) Growers of farm and grove products, including products manufactured therefrom, except intoxicating liquors, wine and beer.

(Code 1960, § 22.07; Ord. No. 3402, § 1, 12-21-92)

**Sec. 18-29. Same--Users of Lakeland Center.**

No person conducting a show, exhibit, sale or any other activity within the public complex known as the Lakeland Center shall be required to obtain a business tax receipt otherwise required by this article, solely because of their activities within that facility. This provision shall not provide an exemption for a person for any activity that may be performed elsewhere within the city. In lieu of such taxes, the Lakeland Center shall make an annual contribution to the business tax fund of the city as stated in section 18-67.

(Code 1960, § 22.07.1; Ord. No. 3671, § 1, 9-20-95)

**Sec. 18-30. Same--Persons dealing in merchandise made, etc., by blind persons.**

(a) All persons soliciting, selling or distributing articles of merchandise which have been wholly and exclusively made, manufactured or processed by the blind inhabitants and citizens of the state shall be and the same are hereby exempted from paying a business tax to the city.

(b) Before any person shall be allowed to solicit, sell or distribute any article of merchandise described in this section, it shall be necessary that such person obtain a permit for so doing from the ~~chief~~ building official, who shall issue such permit after sufficient proof has been submitted that such person is qualified to solicit, sell or distribute such merchandise in compliance with this article and other ordinances of the city.

(c) This section shall not be considered as a waiver or exemption of any other person, either itinerant or resident, as otherwise provided by the ordinances of the city. (Code 1960, § 22.08; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-31. Engaging in business without business tax receipt.**

(a) Any person engaging in or managing any business, occupation or profession without first obtaining a valid local business tax receipt, if required under this article, shall be subject to a penalty of 25 percent of the business tax determined to be due in addition to any other penalty provided by this Code. A tax receipt issued upon a false statement shall not be considered a valid business tax receipt.

(b) In any instance where an initial tax receipt is to be issued to a new business during the tax receipt year, the ~~chief~~ building official shall forward an invoice to the taxpayer for payment, unless payment has been received at the time of application. A date for payment without penalty shall be established on the invoice. Should payment not be received within the time specified a penalty of 25 percent as described in section 18-31(a) shall be enforced.

(c) In addition to the penalty provided for by this section, any person engaged in any trade, business, profession or occupation within the city without a tax receipt or under a tax receipt issued upon false statement made by such person, or in his behalf, shall upon conviction thereof, except as may be otherwise provided in this section, be fined not more than double the amount of such tax, which such person is required to pay as hereinabove set forth.

(d) In any prosecutions under this article, the fact that any sign, advertisement, building occupancy, directory listing or activity indicating that a business, calling, profession or occupation is being conducted at a location within this city shall be prima facie evidence that the person is liable for a tax receipt certificate and the burden shall be on the defendant to rebut the same.

(e) Each day or part of a day that this article is violated shall constitute a separate and distinct offense for which such person or his agents, servants or employees may be prosecuted.

(f) Annual renewal of business tax receipt is the responsibility of each taxpayer.

(Code 1960, § 22.09; Ord. No. 4132, § 1, 3-6-00; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-32. Illegal businesses not authorized.**

No business tax receipt issued under the provisions of this article, and no payment of any business tax required, imposed or levied under this article, shall be construed as authorizing the conduct or continuance of any illegal business, occupation or profession; or of any such business, occupation or profession as may be prohibited by ordinance; or of any legal business, occupation or profession in an illegal manner.

(Code 1960, § 22.18)

**Sec. 18-33. Tax; proration; refunds.**

(a) All businesses, occupations, and professions shall pay an annual business tax as determined in section 18-67.

(b) A business tax of one-half the amount required in section 18-67 shall be obtained for a business, occupation or profession beginning on or after April 1 and before August 1 of the same year unless otherwise prohibited in this article or elsewhere in this Code. The period from August 1 through September 30 shall be considered a grace period for a new business beginning operation after August 1 and no business tax shall be collected from such business for this period, provided such business secures a business tax receipt at the time of commencement of operation for the next fiscal year.

(c) Upon payment of such amount, the ~~chief~~ building official shall issue to the person paying the same a business tax receipt signed by the ~~chief~~ building official, which business tax receipt shall expire at the end of the tax receipt year, except that no tax receipt shall be issued until all the provisions hereinafter set forth shall be complied with. No refunds shall be allowed solely on the basis that a business, profession or occupational endeavor has been terminated within a tax receipt year.

(Code 1960, § 22.02(e); Ord. No. 3476, § 1, 11-1-93; Ord. No. 3671, § 2, 9-20-95; Ord. No. 3727, § 1, 7-15-96; Ord. No. 4132, § 2, 3-6-00; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-34. Affidavit as to square footage, number of workers, number of rooms, etc., required in certain cases.**

Whenever the amount of the tax for a tax receipt required by this article depends upon the square footage, number of workers, or the number of rooms in a hotel or rooming house, or any other facts not within the personal knowledge of the ~~chief~~ building official, no tax receipt shall be issued until the applicant therefor has made and filed with

the ~~chief~~ building official an affidavit, duly authenticated variables upon which the amount of such tax receipt depends.

(Code 1960, § 22.04; Ord. No. 3671, § 3, 9-20-95; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-35. Effect of false statements.**

Any tax receipt required by this article issued upon any false statement made under oath shall be considered as void ab initio and shall not protect the holder thereof from prosecution for transacting business without a tax receipt.

(Code 1960, § 22.05)

**Sec. 18-36. Unauthorized business transactions.**

No tax receipt issued under the provisions of this article shall protect any person from prosecution for transacting any business, trade, occupation or profession not covered by such tax receipt, or shall protect any business doing business with more square footage, number of workers or other variables than covered by such tax receipt, or any hotel keeper or rooming house keeper having a greater number of rooms than is covered by such tax receipt.

(Code 1960, § 22.05; Ord. No. 3671, § 4, 9-20-95)

**Sec. 18-37. Inspection of premises.**

The ~~chief~~ building official, upon payment of a business tax fee required by this article, shall advise the appropriate departments responsible for health, welfare and safety inspections that the taxpayer has paid the appropriate business tax to do business subject to his compliance with the applicable codes of the city and county, including all building codes, fire codes, zoning laws and health codes. Business tax receipts will be held until such time as all required inspections have been completed. If an application is disapproved for any reason, the tax receipt will be voided and the entire tax refunded, provided the applicant has not engaged in any business activity. If the applicant has in fact engaged in business, prior to inspection approval, only the pro rata unearned or unused portion of the business tax shall be refunded.

(Code 1960, § 22.02(a); Ord. No. 4222, § 1, 12-18-00)

**Cross References:** Fire protection and prevention, ch. 42; health and sanitation, ch. 46.

**Sec. 18-38. When due.**

Business tax receipt renewals shall be due and payable on or before September 30 of each year and, if September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following September 30. All business tax receipts sold on or after August 1 of each year, shall expire on September 30 of the succeeding year.

(Code 1960, § 22.02(b); Ord. No. 3476, § 1, 11-1-93; Ord. No. 3671, § 5, 9-20-95; Ord. No. 4132, § 3, 3-6-00)

**Sec. 18-39. Duration.**

No business tax receipt shall be issued under this article for more than one year, except as specified in section 18-33(b).  
(Code 1960, § 22.02(c); Ord. No. 4132, § 4, 3-6-00)

**Sec. 18-40. Penalty for delinquency.**

Business tax receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment. In addition to any delinquency penalty provided by this section, a taxpayer renewing a business tax receipt after September 30, pursuant to collection efforts by the ~~chief~~-building official's office shall be subject to a collection fee of \$10.00.

Any person who engages in any business, occupation or profession covered by this article, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.  
(Code 1960, § 22.02(d); Ord. No. 3476, § 1, 11-1-93; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-41. Transfer.**

(a) All business tax receipts issued under this article may be transferred to a new owner with the approval of the ~~chief~~-building official and upon the presentation of a new application and a transfer fee of up to ten percent of the annual business tax, but not less than \$3.00 nor more than \$25.00, provided there is a bona fide sale of the business. The new owner must present such evidence and the original business tax receipt for the transfer.

(b) Upon written request and presentation of business tax receipt, the business tax receipt may be transferred from one location to another location within the city with the approval of the ~~chief~~-building official and a transfer fee of up to ten percent of the annual business tax, but not less than \$3.00 nor more than \$25.00. Such transferred business tax receipt shall be of the same force and effect and for the same period as the original business tax receipt.  
(Code 1960, § 22.02(f); Ord. No. 3476, § 1, 11-1-93; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-42. Records to be kept by all persons engaging in business for which business tax receipt required.**

It shall be the duty of every person engaging in any business or exercising any privilege subject to a business tax to keep and preserve suitable records sufficient to show

the square footage and number of workers or sufficient data to verify the variables upon which the business tax was calculated.

(Ord. No. 3194, § 3(20.21), 4-16-90; Ord. No. 3671, § 6, 9-20-95)

**Sec. 18-43. Inspection of books and records by chief building official.**

The chief building official or his authorized representative may inspect any business for purposes of business tax receipt verification during business hours. The taxpayer must allow reasonable access to his business premises to enable the chief building official or other authorized persons to obtain such information as may be necessary to determine the correct amount of business tax to which such person or business is subject. It shall also be the duty of any such person to furnish the chief building official or his authorized representative such information as may be required for determination of the proper amount of business tax to which such person or business is subject.

(Ord. No. 3194, § 4(22.22), 4-16-90; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-44. Chief Building official to fix business tax if records, etc., not available.**

If any holder of a business tax receipt of the city or any person who is due to pay a city business tax does not possess or control within the city a true record of the business transacted, has failed to comply with the provisions of this article, or has refused to submit the record and information as required herein for examination, it shall be the duty of the chief building official to ascertain and fix the amount of business tax from the best information and data obtainable. The amount so found and fixed by the chief building official shall be the business tax due by such person, and it shall be the duty of the chief building official to proceed to collect such amount as provided by law. No action of the chief building official as provided in this section shall be a bar to or a waiver of the right of prosecution and the enforcing of the penalties for the violation of any of the provisions of this article or any other ordinance.

(Ord. No. 3194, § 5(22.23), 4-16-90; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-45. Presumption; prima facie evidence.**

The engagement in or by any person, advertising, exercising or soliciting for any business, occupation or vocation in any manner for profit shall be prima facie evidence of any such person so engaged, following, soliciting, advertising or exercising such occupation, vocation or business as being engaged in such.

(Code 1960, § 22.02(h); Ord. No. 3671, §§ 7, 8, 9-20-95)

**Sec. 18-46. Multiple businesses; multiple locations.**

If any person operates any of the businesses provided for in this article at more than one location, the square footage, number of workers and any other variables must be reported for each location for calculation purposes; provided, however, for purposes of issuing one business tax receipt for multiple locations, all locations must be of common



name and ownership and must be engaged in similar business activity. Where there is common ownership of multiple businesses operating at one location, each business entity shall be separately taxed.

(Code 1960, § 22.02(g); Ord. No. 3671, § 9, 9-20-95; Ord. No. 3727, § 2, 7-15-96)

**Sec. 18-47. Duplicates.**

Duplicate business tax receipts may be issued by the ~~chief~~-building official. A fee of \$10.00 will be assessed for each duplicate business tax receipt issued under this section.

(Code 1960, § 22.02(i); Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-48. Identifying tags, stickers or symbols issued for vehicles, devices, machines.**

(a) Where identifying tags, stickers or symbols have been issued for each vehicle, device, machine or other piece of equipment included in the measure of a business tax, the person to whom such tags, stickers or symbols have been issued shall keep firmly affixed upon each vehicle, device, machine, or piece of equipment the identifying tag, sticker or symbol which has been issued therefor. Such tag, sticker or symbol shall not be removed from any vehicle, device, machine or piece of equipment kept in use during the period for which the tag, sticker, or symbol is issued.

(b) It shall be unlawful for any person to fail to affix any identifying tag, sticker or symbol to the vehicle, device, machine or piece of equipment for which it has been issued, or to give away, sell or transfer such identifying tag, sticker or symbol to another person or to permit its use by another person, except in those instances wherein transfer has been properly executed as prescribed elsewhere in this article.

(Code 1960, § 22.15)

**Sec. 18-49. Suspension or revocation of business tax receipt; refund of tax.**

Any business tax receipt issued by the city under this article may be temporarily suspended or absolutely revoked or cancelled by a majority vote of the city commission, when such commission shall have ascertained and determined, in the exercise of its sound discretion, that such action will promote the public peace, health, safety, welfare, harmony or good order of the neighborhood in which the taxpayer's place of business is located. In the case of the revocation and cancellation of such business tax receipt, the city shall refund to such taxpayer the pro rata unearned or unused portion of his tax. No refund shall be made where the business tax receipt is temporarily suspended.

(Code 1960, § 22.06)

**Sec. 18-50. Application to professionals.**

The tax provided for professionals listed in section 18-67, or other professions not therein classified, shall be construed to mean that each individual shall pay such tax, whether practicing by himself or in partnership or employed by another. The professional firm, office, company or clinic shall also pay a tax based on the square footage and number of workers (non-professional) of the firm, office, company or clinic. (Code 1960, § 22.03; Ord. No. 3671, § 10, 9-20-95)

**Sec. 18-51. Conditions for tax increase; protest; limitations.**

(a) No business tax levied under the authority of this chapter shall be at a rate greater than that in effect for the fiscal year beginning October 1, 1993, multiplied to the maximum allowable limits of F.S.(1993) § 205.0535, and subject to any future increases as may be permitted therein.

(b) Any taxpayer who objects to a tax imposed pursuant to this chapter shall, prior to the fourth Monday in September, file with the ~~chief~~ building official a "notice of protest" and pay not less than the amount of the tax which he admits, in good faith, to be owing. The "notice of protest" shall set forth the taxpayer's objection in sufficient detail to permit the chief building official to understand and to take action upon the objection. Within 30 days from the date the "notice of protest" is filed, the ~~chief~~ building official shall render a decision and advise the taxpayer. Payment of that portion of the tax admitted in good faith pursuant to the filing of a "notice of protest" shall not be determined an admission and shall not prejudice the right of a taxpayer to challenge the tax. For purposes of any applicant for a business tax receipt for a business, occupation or profession commencing on or after October 1 of any fiscal year, the time limitation for filing a "notice of protest" and otherwise complying with the foregoing provisions shall be within ten days after application.

(c) The filing of a "notice of protest" shall be a condition precedent to the bringing of any subsequent legal action challenging any tax imposed by this chapter. (Code 1960, § 22.10; Ord. No. 3671, § 11, 9-20-95; Ord. No. 4222, § 1, 12-18-00)

**Sec. 18-52. Minimum and maximum.**

Notwithstanding any provision in this chapter to the contrary, no business tax based on square footage and/or number of workers scales shall be less than ~~\$55.00~~ 25.00 or more than \$5,512.50 (Ord. No. 3194, § 2, 4-16-90; Ord. No. 3671, §§ 12, 13, 9-20-95; Ord. No. 3727, § 3, 7-15-96)

**Sec. 18-53. Coin/token-operated vending and coin/token-operated amusement machines and/or devices.**

(a) *Issuance of identification.* Upon payment of the business tax provided for

in section 18-67(60), the inspector shall issue an identifying tag, sticker or other application as prescribed by the **chief** building official.

(b) *Display of identification.* Such identifying tag, sticker or other application must at all times be attached to the machine or device and prominently displayed thereon in a conspicuous place.

(c) *Display of name and address of business tax receipt holder.* All business tax receipt holders of coin/token-operated vending and coin/token-operated amusement machines/devices shall cause to be displayed prominently on each machine/device, so as to be visible to the public at all times, the name and address of such business tax receipt holder.

(d) *Moving machines/devices after violation notice.*

(1) When an undocumented machine/device is found, or a machine not displaying the business tax receipt holders name and address, it shall be tagged with a violation notice and sealed to prevent operation.

(2) It shall be unlawful for any person to remove the violation notice, to operate, move, disturb or allow or permit the removal of the violation notice, or to operate, move or disturb any machine/device in violation of this article until all taxes, fees and penalties have been paid.

(e) The owner/operator of the business premises where a coin- or token-operated vending machine that dispenses products, merchandise or services, or where an amusement or game machine is operated, must assure that any required municipal or county business tax receipt for the machine is secured. The term "vending machine" does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who pay the business tax under the category designated for telephone companies in the City of Lakeland or a pay telephone service provider certified pursuant to F.S. § 364.3375. The business tax for vending and amusement machines must be assessed based on the highest number of machines located on the business premises on any single day during the previous tax year. Replacement of one vending machine with another machine during the tax year does not affect the tax assessment for that year, unless the replacement machine is within a business tax classification that requires a higher tax rate. For the first year in which a business owning machines located within the city secures a business tax receipt for such vending machines, such business must notify the **chief** building official, upon request, of the location of such machines. Each business owning machines must provide notice of the provisions of this section to each affected business where the machines are located. The owner/operator of the business premises must secure the business tax receipt if it is not otherwise secured.

(Code 1960, § 22.19; Ord. No. 3476, § 1, 11-1-93; Ord. No. 3671, § 14, 9-20-95; Ord. No. 4222, § 1, 12-18-00)

### **Sec. 18-54. Nonprofit organizations.**

(a) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this subsection, except where the context clearly indicates a different meaning:

- (1) *Business, profession, and occupation* do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited in this section.
- (2) *Charitable institutions* means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.
- (3) *Educational institutions* means state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, the department of education or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.
- (4) *Religious institutions* means churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.

(b) *Associations representing nonprofit organizations.* Associations organized to represent a group of non-profit-making organizations or persons and who engage at least one full-time employee shall be taxed as a business office.

(Code 1960, § 22.13)

**Cross References:** Rules of construction and definitions generally, § 1-2.

### **Sec. 18-55. Charitable solicitation.**

No business tax receipt shall be issued for any person, directly or indirectly, to solicit money, donations of money, property or financial assistance of any kind or to sell or offer for sale any article, tag, service, emblem, publication, ticket, advertisement subscription, or anything of value on the plea or representation that such solicitation or sale, or the proceeds thereof, is for a charitable, religious, educational, or other nonprofit purpose as defined in section 18-54. Persons desiring to engage in such solicitation in the city must obtain a permit as provided in chapter 78 of this Code.

(Code 1960, § 22.11)

**Cross References:** Charitable solicitations, § 78-31 et seq.

**Secs. 18-56--18-65. Reserved.**

**DIVISION 2.**

**SCHEDULE**

**Sec. 18-66. Definitions and tax scales.**

- (a) As used in this chapter, the following definitions shall apply:
  - (1) "Number of workers" shall mean the total number of paychecks issued for all full-time and part-time workers during the previous calendar year, divided by the number of pay periods in that calendar year, plus the total number of IRS 1099 Forms issued to workers during that calendar year. Those workers who pay a separate tax as a professional are exempt from this calculation as applied to the business at which the professional performs that profession. A new business shall be assessed based on the number of workers as of the opening day who are entitled to receive compensation for their work or services, either W-2 employees and 1099 independent contractors.
  - (2) "Square footage" shall mean the square footage dimensions of all buildings utilized by the business and, in the instance of businesses which utilize outside or uncovered area for the display or demonstration of merchandise or services, shall include such display or demonstration area.
- (b) As used in this chapter, the following tax scales shall apply:

(1)

Square Footage	Tax
0--100	\$ 5.79
100--500	23.15
501--1,000	46.31
1,001--2,500	86.82
2,501--5,000	115.76
5,001+	.0232 per square foot.

(2) Workers. Eleven dollars and fifty cents (11.50) times the number of workers.

(Ord. No. 3671, § 16, 9-20-95)

**Sec. 18-67. Taxes.**

The taxes for business tax receipts required by this article shall be as follows:

**A**

(1) ABSTRACT AND TITLE COMPANY (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Engaged in furnishing abstracts of title.

(2) ACCOUNTANTS

a. Certified public ..... 115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

b. Accountant, bookkeepers, and tax consultants (not employed by another)

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(3) ADMINISTRATIVE OFFICE (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(4) ADVERTISING AGENCY

a. On streets; each person advertising on the streets with banners, floats, megaphones, loudspeakers, broadcasting machines, cartoons, or other exhibits or displays in any other manner, per day

. . . . . 11.50

- b. Advertising agency or agent (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- c. Coupon books publisher or distributor (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- d. Persons allowing painted or printed advertisements of others to be displayed on their buses, trucks, or other motor vehicles for profit, when such advertisement is not related to the business for which such vehicles are operated .....92.50
- e. Welcome or greeting service (Welcome Wagons, etc.) (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(5) AGENCY, AGENT OR DISTRIBUTOR

- a. Agent. Any person engaged in the house-to-house or place-to-place canvassing, demonstration or taking orders in person or by telephone for any goods, wares, merchandise or services, or taking orders from samples where goods are to be delivered or services are to be performed later in the same manner and not through interstate commerce. (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- b. Distributor. Any person who sells or takes orders for any product. Does not stock merchandise. (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- c. Claims and collection agency (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- d. Credit bureau (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- e. Employment agency or temporary service agency (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- f. Receivership agency or liquidation agency (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- g. Rental agency, or agent--Not paying as real estate broker (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- h. Travel tours or tickets (SEE SQUARE FOOTAGE AND

NUMBER OF WORKERS SCALES)

**j.i.** Talent or booking agent (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(6) AIRCRAFT, FIXED OR ROTARY WING

- a. Operated for hire ..... 260.25
- b. Repair service (See Machine and repair shops)
- c. Gas, oil, accessories, etc. (See Automobile service stations)

(7) AIRPLANES, new and used dealers (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(8) AIRPLANE FLYING SCHOOLS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(9) AIRPLANE HANGARS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

When rented to the public

(10) AMUSEMENT CENTERS/ARCADES/GAME ROOMS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Seven or more coin-operated amusement devices in one location.

(11) AMUSEMENT PARK, permanently located ..... 173.50

Not more than ten rides.

(12) ANIMAL GROOMING (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(13) ANIMAL HOSPITAL OR KENNEL (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(Not required by licensed vet)

(14) ANTIQUE DEALER (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Merchandise of intrinsic value.



Not to be confused with secondhand goods.

- (15) APARTMENT HOUSES OR APARTMENTS  
Seven or more units, each unit ..... 3.48
- (16) APPRAISER..... 115.75  
  
(State license required for real estate appraisers) (ALSO SEE PROFESSIONAL FIRM OFFICE)
- (17) ARCADES (See: Amusement centers)
- (18) ARCHITECTS ..... 115.75  
  
(State license required) (ALSO SEE PROFESSIONAL FIRM OFFICE)
- (19) ARMORED CAR SERVICE  
  
Maintaining/storage of vehicles in the city:  
  
Each vehicle ..... 28.75
- (20) ART SHOWS (See Exhibitions)
- (21) ARTISTS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (22) ATHLETIC TRAINER..... 115.75  
  
(State license required)
- (23) ATTORNEYS AT LAW..... 115.75  
  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
  
(State license required)
- (24) ATHLETIC CLUBS OR GYMNASIUMS (See Health studio)
- (25) AUCTIONEERS..... 57.75  
  
(State license required) (ALSO SEE PROFESSIONAL FIRM OFFICE)
- (26) AUDITORS (See Accountants)

(27) AUTOMOBILE, MOTOR VEHICLE OR RECREATIONAL VEHICLE BUSINESS

Each person operating a business affecting, pertaining to, or in anywise connected with the automobile or motor vehicle industry shall obtain a business tax receipt in one or more of following classifications:

- a. Auto-drive away or delivery (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- b. Auto driving instruction (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- c. Automobile rentals and leasing..... 260.25

(Filing by applicant for business tax receipt with chief building official of public liability insurance policy in amount of \$100,000.00/\$300,000.00/\$25,000.00 prerequisite)reverse, vacate or modify such order or revocation.

- d. Auto trailer rental (U-Haul, Jartran, etc.)..... 57.75

SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES FOR RETAIL SALES, REPAIR FACILITIES, ETC.

- e. Automobile storage and parking privileges:

- 1. 1 to 50 spaces ..... 57.75
- 2. 51 to 75 spaces ..... 86.75
- 3. 76 to 100 spaces..... 115.75
- 4. Over 100 spaces, each space over 100..... 0.55

- f. Automobile washing and polishing, auto detailers, separate from other business (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- g. New car (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Dealers in new automobiles or trucks, permitting the maintenance and conducting of a repair shop for the purpose of servicing new cars and the conditioning of secondhand cars and including used car or truck lot at the same location. (State

license required)

- h. Used car (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Dealers in used automobiles or trucks.

(State license required)

- i. Garage or repair shops for automobiles

(See Machine and repair shops)

- j. Towing service

(See Automobile wrecker service in subsection (26)m of this section)

- k. Service stations

In addition to tax based on square footage and number of workers scales, fee shall include:

- 1. First petroleum dispensing nozzle .....28.75
- 2. Each additional petroleum dispensing nozzle ..... 14.25

- l. Vehicles for hire:

- 1. Taxicabs . . . . . Franchise

1 to 5 vehicles .....578.75

Each additional vehicle ..... 57.75

(Reference Chapter 106 of this Code for additional requirements)

- 2. Limousines and buses:

1 to 5 vehicles .....578.75

Each additional vehicle ..... 57.75

Reference chapter 106 of this Code

m. Automobile wrecker service towing only:

Each vehicle ..... 28.75

A public liability insurance policy in the amount of \$500,000.00 per occurrence with a combined single limit for bodily injury liability and property damage liability. If on LPD accident rotation list all vehicles must be inspected by LPD prior to business tax receipt being issued.

(Reference section 106-111 et seq. of this Code)

n. Recreational vehicle sales, service rentals, including boats (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(28) AUTOMOBILE ASSOCIATION AGENCY, office (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

## B

(29) BAKERIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

a. Bakery, retail store (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

b. Bakers, warehouse (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(30) BANKRUPT AGENCY (See Agency)

(31) BANKS AND SAVINGS & LOANS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

a. Automatic bank tellers ..... 86.75

Not located on bank property.

(32) BARS (See Night clubs)

(33) BARBER/BEAUTY/FACIAL AND NAIL SHOPS

(State License Required)

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(Each shop owner shall be liable for and responsible to the city for the business tax of each operator operating on his premises)

- (34) BEAUTY PARLORS (See Barbershops)
- (35) BILLIARD OR POOL HALLS  
  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (36) BLUEPRINTING, MAP OR PLAT MAKERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (37) BOATS (See Automobile, recreational vehicle business)
- (38) BODY PIERCING SALON (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
(State License & Biomedical Waste Certificate Required)
- (39) BODY WRAPPER.....28.75  
  
(State License Required)
- (40) BONDS (See Stocks)
- (41) BONDSMAN, PROFESSIONAL (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (42) BOOK AGENCY (See Agency)
- (43) BOOKKEEPER (See Accountants)
- (44) BOTTLE CLUBS (See Night clubs)
- (45) BOTTLING PLANTS  
  
Permitted to sell at wholesale and retail.  
  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (46) BOWLING ALLEY (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (47) BURGLAR ALARM SYSTEMS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (48) BUSINESS COLLEGES AND/OR VOCATIONAL SCHOOLS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (49) BUSINESS OFFICE NOT OTHERWISE CLASSIFIED (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

**C**

- (50) CARNIVALS, CIRCUSES, ETC.  
Per day ..... 289.25
- (51) CARPET AND RUG CLEANERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (52) CATALOGUE ORDER OFFICE (See Mail order)
- (53) CATERING SERVICE (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
No charge if operated in connection with authorized restaurant.
- (54) CEMETERY LOT SALES, FOR PROFIT (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (55) CERTIFIED PUBLIC ACCOUNTANT (See Accountants)
- (56) CHEMIST, ANALYTICAL ..... 115.75  
  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
  
(State license required)
- (57) CHIROPODIST . . . . . 115.75  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
  
(State license required)
- (58) CHIROPRACTORS ..... 115.75  
  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
  
(State license required)
- (59) CIRCUS (See Carnivals)

- (60) CIVIC CENTER . . . . . 1,157.50
- (61) CLAIMS AGENCY (See Agency)
- (62) COIN DEALERS (See Stamp or coin)
- (63) COIN-OPERATED AND VENDING MACHINES
  - a. Dealer, coin-operated games (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
 

Operators or distributors of amusement and music machines, engaging in the occupation of placing amusement devices, music machines, etc., for a consideration, in the place of business of another. Number of machines scale will apply when machines are placed in businesses.
  - b. Amusement devices:
 

Each machine ..... 17.38

(See Amusement center, seven or more machines located in one location) (~~\$57.75~~-minimum does not apply)

NOTE: Each coin depository equals one machine
  - c. Merchandise machines (per machine):
    - 1. Vending \$0.01 items only . . . . . Exempt
    - 2. Vending items not over \$0.15 ..... 4.35
    - 3. Vending items not over \$0.25 ..... 8.68
    - 4. Vending items over \$0.25 . . . . . 14.48
    - 5. Laundry products in coin laundry ..... 4.05

(~~\$57.75~~-minimum does not apply)
  - d. Service machines (per machine) (~~\$57.75~~-minimum does not apply):
    - 1. Bowling ball cleaner ..... 28.94
    - 2. Pay telephones, each ..... 28.94

Shall not apply to any franchised utility.

- 3. Photograph ..... 28.94
  - 4. Air/vacuum .....28.94
  - 5. Duplicating, copying .....28.94
  - 6. Tanning machines . . . . . 28.94
  - 7. All other service machines . . . . . 28.94
  - e. Coin-operated laundry machines, each ..... 5.78
- Maximum ..... ~~57.89~~ 57.80

(10 or more machines)

- f. Coin-operated dry cleaning machines, each.....17.38

- (64) COLD STORAGE OR REFRIGERATOR PLANTS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (65) COLLECTION AGENCY (See Agency)
  - (66) COMMISSION MERCHANTS OR BROKERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (67) COMPUTER SERVICES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (68) CONSIGNMENT SHOP (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (69) CONSTRUCTION COMPANIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- Road and other paving, sewer systems, conduit, gas transmission lines, etc.
- (70) CONSULTANT (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (71) CONTRACTORS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)



- a. General contractor..... 115.75  
Unlimited residential or commercial building, any size or height.
- b. Building contractor..... 115.75  
Limited to commercial and single/multiple residential, not to exceed three stories; also remodeling or repair of any size building if no structural changes are made.
- c. Residential contractor ..... 115.75  
Limited to construction, remodeling or repair of one-, two- or three-family residences not more than two stories in height.
- d. Electrical contractor ..... 115.75  
Unlimited electrical work, all types.
- e. Plumbing contractor ..... 115.75  
Unlimited plumbing work, all types.
- f. Mechanical contractor..... 115.75  
Unlimited mechanical, air conditioning boilers, pressure vessels, lift station equipment, pressure and process piping, pneumatic control piping, gasoline tanks/pumps, chemical and fuel lines and related work.
- g. Class "A" air conditioning contractor ..... 115.75  
Unlimited air conditioning, refrigeration, heating, boiler and unfired pressure vessel systems, piping, insulation of pipes, pressure and process piping, pneumatic control piping and related work.
- h. Class "B" air conditioning contractor ..... 115.75  
Limited to 25 tons cooling and 500,000 BTU heating, in air conditioning, refrigeration, process and pipe insulation vessels and duct work and related.
- i. Sheet metal contractor..... 115.75  
Unlimited services in manufacturing and installation of ferrous and

nonferrous metal U.S. No. 10 gauge or lighter; air handling systems, including setting of air handling equipment and including balancing of air handling systems.

- j. Roofing contractor..... 115.75  
  
Unlimited services in installation, maintenance, repair or design of all kinds of roofing and waterproofing.
- k. Aluminum contractor ..... 115.75  
  
Unlimited services in the aluminum construction trade.
- l. Veneer specialty contractor..... 115.75  
  
Limited to siding, soffit, fascia and gutter work, aluminum, metal and vinyl.
- m. Commercial swimming pool contractor ..... 115.75  
  
Any pool, public or private. Does not include connection to public water or sewer systems.
- n. Residential pool contractor ..... 115.75  
  
Any residential pool, intended for use by not more than three families and guests.
- o. Swimming pool servicing contractor ..... 115.75  
  
Service, repair, water treatment and maintenance of any pool.
- p. Underground utility contractor .....115.75  
  
Main sanitary sewer collection system, main water distribution systems, storm sewer collection systems of \$5,000.00 or more in contract value.
- q. Low voltage specialty contractor .....115.75  
  
Telecommunications, HVAC controls, community antenna television and radio distribution systems, signaling systems other than burglar and fire alarms (75v or less).
- r. Communication system specialty contractor..... 115.75

Communication systems including computers, telephone customer premises equipment or premises wiring operating at 75v or less.

s. Painting specialty contractor..... 115.75

Painting, paperhanging, sandblasting, caulking and waterproofing, excluding waterproofing of roofs.

t. Alarm specialty contractor, limited ..... 115.75

Burglar alarms under 75v in one- and two-family homes, mobile homes, and commercial buildings under 5,000 sq. ft. in area.

u. Marine specialty contractor..... 115.75

Seawalls, docks, piers, wharves, bulkheads, revetments, groins and other marine structures. Includes pile driving.

v. Structural masonry specialty contractor..... 115.75

Batching and mixing of aggregates, cement and water; placing and erecting of steel; laying block and brick; fireplaces and chimneys; forms and framing; pouring, placing and finishing concrete.

w. Flatwork masonry specialty contractor ..... 115.75

Limited to forming, placing and finishing of nonstructural concrete on grade.

x. Gypsum drywall specialty contractor .....115.75

Installation of all metal accessories; prefabricated ceiling materials; surface preparation and finishing. Does not include plastering, block or wood partitions.

y. Pollutant storage contractor .....115.75

z. Solar energy contractor ..... 115.75

(See building code. Requires certificate of registration from building inspector, certificate of insurance, and state license. All contractors shall require subcontractors, on jobs whereon such contractor shall have contracted to do and perform labor and furnish materials, to exhibit a business tax receipt from the city before allowing such subcontractor to proceed on such job. In default of such subcontractor so exhibiting and furnishing a business tax receipt, the contractor shall be liable and

responsible for the amount of the tax of each subcontractor.)

(72) ALL OTHERS INVOLVED IN THE CONSTRUCTION INDUSTRY  
(ALSO SEE PROFESSIONAL FIRM OFFICE)

Generally known as subcontractors and/or specialty contractors, including but not limited to the following.....115.75

- a. Acoustics installer
  - b. Asbestos specialist
  - c. Awnings and windows installer
  - d. Carpenter
  - e. Demolition of buildings (permit and insurance required)
  - f. Elevator, escalator installation
  - g. Excavation, dredging, land clearing and filling
  - h. Fence installation
  - i. Fireproofing
  - j. Floor covering, composition, asphalt tile and linoleum
  - k. Floor sanding and refinishing
  - l. Glass setters and glazers
  - m. Gunite and sandblasting
  - n. Handyman
- Where work is less than \$600.00 and does not require a building permit. Work minor in nature only, specifically excluding installation, maintaining, repairing, fabricating, altering, extending or redesigning any electrical, plumbing or HVAC mechanical system.
- o. Home inspection
  - p. Installation service

- q. Insulation installer
  - r. Irrigation, sprinkler systems
  - s. Lightning protection.
  - t. Ornamental iron
  - u. Parking lot stripping
  - v. Plasterers, lathing and stucco
  - w. Sealcoating installer
  - x. Septic tank service and repair
  - y. Steam cleaning
  - z. Steel erection
  - aa. Tile, terrazzo, marble and artificial stone
  - bb. Welding
  - cc. Well drilling
  - dd. All other professions involved in the construction industry.
- (73) COUNSELOR (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (74) COURT REPORTER (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (75) CRAFT SHOWS (See Exhibitions)
- (76) CREDIT REPORTING (See Agency)

**D**

- (77) DANCE HALLS (See Night clubs)
- (78) DANCE/SHOW/PLAY, one night only .....57.75

The tax required by this subsection shall be in addition to any other tax required by this article or any other ordinance of the city or other law, and

the operation of such a place as described in this provision shall not be construed to be incidental to some other business; provided, that a business tax receipt may be issued for one night only for any one place upon the payment of tax.

Note. This subsection shall not apply to entertainment where 50 percent or more of the gross proceeds are given to local charities.

(Affidavit to this effect required from local charity benefited)

- (79) DANCING SCHOOLS OR STUDIO (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(Must provide proof of active registration with the Florida Department of Agriculture and Consumer Services)

- (80) DAIRIES, WHOLESALE OR RETAIL (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (81) DATING SERVICE (See Introductory service)

- (82) DAY CARE CENTERS (See Kindergarten)

- (83) DELICATESSEN (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (84) DELIVERY OR MESSENGER SERVICE

Per vehicle ..... 28.75

Parcel delivery alone, or in connection with any other business.

- (85) DEMONSTRATORS (See Agency)

- (86) DENTISTS ..... 115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

- (87) DETECTIVES OR INVESTIGATORS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

~~Business tax receipt issued only after investigation by police department.~~

(State license required)

- (88) DEVELOPMENT COMPANY (See Land and development)
- (89) DIAPER SERVICE  
  - Each truck .....28.75
- (90) DIRECTORY PUBLISHERS (City, etc., for sale) (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (91) DISTRIBUTOR (See Agency)
- (92) DISTRIBUTION CENTER  
  - (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (93) DOCTORS, MEDICAL PHYSICIANS AND SURGEONS..... 115.75  
  - (ALSO SEE PROFESSIONAL FIRM OFFICE)
  - (State license required)
- (94) DOUGHNUT SHOPS (See Bakery, retail)
- (95) DRAFTSMAN (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  - Not employed by authorized or registered architects or engineers.
- (96) DRESSMAKING/HEMSTITCHING (See Tailor)
- (97) DRY CLEANING/LAUNDRY (SEE LAUNDRY/DRY CLEANING)

**E**

- (98) ELECTRICAL SIGNS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (99) ELECTROLOGIST (ALSO SEE PROFESSIONAL FIRM OFFICE)  
  - (State license required)
- (100) EMPLOYMENT AGENCY (See Agency)
- (101) ENGINEERS (ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(102) ENGRAVERS OR LITHOGRAPHERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(103) ENTERTAINER OR LECTURER

Professional ..... 57.75

(104) ESCORT SERVICE (See Introductory service)

(105) EXHIBITIONS, ART SHOWS, CRAFT SHOWS, ETC. .... 57.75

Subject to approval of city manager.

(106) EXHIBITION FACILITY (Flea market)

a. Owner or operator ..... 115.75

b. Plus each rental space, booth, stand, or stall ..... 11.58

(107) EXPRESS COMPANIES..... 231.50

(108) EXTERMINATOR OF TERMITES AND OTHER INSECTS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(State license required)

## F

(109) FACTORIES AND MANUFACTURERS, to include fabricating, processing, assembling and shipping. Manufacturer may wholesale the products manufactured from his place of business without buying a wholesale business tax receipt.

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(110) FILM DEVELOPERS AND FINISHERS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Photo finishing, Pickup station

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)



- (111) FINANCE/LOAN COMPANIES (See Loan/finance)
- (112) FIRE ALARM SYSTEMS  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (113) FIRE EXTINGUISHER SALES AND SERVICE  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (114) FLEA MARKET (See Exhibition facility)
- (115) FLORISTS  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
Does not include persons selling only flowers or nursery stock grown on own premises, includes the selling of retail items.
- (116) FORTUNETELLERS, MEDIUMS, PHRENOLOGISTS, PALMISTS, SOOTHSAYERS AND CLAIRVOYANTS  
  
Where fees are charged or contributions accepted (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (117) FRUIT DEALER  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
Selling from samples to be shipped as directed.
- (118) FRUIT AND VEGETABLE DEALER, WHOLESALE  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (119) FUNERAL DIRECTORS AND EMBALMERS .....57.75  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
  
(State license required from department of banking and finance)
- (120) FUNERAL HOMES AND CREMATORIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
(State license required from department of banking and finance)

## G

- (121) GAME ROOMS (See Amusement centers)
- (122) GAS COMPANIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - a. Gas in bottles or other containers, propane, butane:
    - 1. Retail dealer in (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (123) GASOLINE, OIL, AND FUEL OIL
  - a. Wholesale dealer in (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - b. Retail, per truck..... 28.75
- (124) GOLF COURSES
  - a. Par 3, 9 or 18 hole ..... 231.50
  - b. Driving range .....57.75
  - c. Miniature (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (125) GUARD/SECURITY SERVICE (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
(State license required)
- (126) GUIDE SERVICE--HORSE DRAWN (City Commission Approval Required) ..... 57.75
- (127) GUNS (See Weapons dealer)
- (128) GYMNASIUM (See Health studio)

## H

- (129) HAIR BRAIDER (State License Required).....28.75
- (130) HALLS, public, for hire (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (131) HANDYMAN (See Contractors)
- (132) HEALTH, MEDICAL CENTERS AND CLINICS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (In addition to professional business tax receipt)
- (133) HEALTH STUDIO, SPA, GYMNASIUM, PHYSICAL CULTURE AND SLENDERIZING SALONS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - (\$50,000.00 surety bond required by state)
  - (Notification to state department of agriculture and consumer services required)
  - Reference F.S. § 501.012.
  - (Massage therapist requires separate business tax receipt)
- (134) HEARING AID, dealer (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (135) HEARING AID SPECIALIST ..... 57.75
  - (State license required)
- (136) HOSPITALS, privately owned and operated for profit
  - a. Each bed..... 2.89
- (137) HOTELS, MOTELS AND ROOMINGHOUSES
  - a. First 100 rooms, each ..... 3.48
  - b. All over 100 rooms, each ..... 1.45
  - c. Minimum ..... 43.42
  - (~~\$55.00~~-minimum does not apply)
  - Does not permit dining room without restaurant business tax receipt.
- (138) HOUSE MOVERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(Regulations, building inspector; certificate of insurance required)

- (139) HYPNOTISTS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

**I**

- (140) ICE CREAM PARLOR (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (141) ICE DISTRIBUTORS, alone or in connection with any other business.

Per truck or vehicle.....28.75

- (142) INSURANCE ..... 202.50

Each person doing any kind of insurance business in this city, including the writing of accident and health, burglary, holdup, messenger, robbery, life insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision, plate glass, worker's collective insurance issued to employers of labor, fire, tornado, and windstorm, use and occupancy, profits, rents, insurrection, riot, and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision, mail and express shipments, life, funeral benefits, and any and all other kinds, classes or forms of insurance, including the issuance of bonds of any and every kind to the public.

Each insurance company or agency shall be liable for and responsible to the city for the business tax of all insurance agents representing their company or agency.

- (143) INSURANCE ADJUSTER (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

When not in connection with separately taxed insurance company.

- (144) INSURANCE AGENCY (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Sales for more than one insurance company.

- (145) INSURANCE AGENTS ..... 57.75

Each person soliciting insurance in this city on behalf of one or more insurance companies authorized in the city (if soliciting for more than one

insurance company, must be employed by an insurance agency).

(146) INTERIOR DECORATORS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(147) INTERCOM SYSTEMS (See Contractors)

(148) INTERIOR DESIGNER ..... 115.75

(Also see PROFESSIONAL FIRM OFFICE)

(State license required)

(149) INTRODUCTORY SERVICE, dating/escort service (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(150) INVESTIGATORS (See Detectives)

(151) INVESTMENT COUNSELOR (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

## **J**

(152) JUNK/RECYCLING DEALERS

Junk/recycling dealers as referred to herein shall include each person that assembles, gathers, or owns for resale any and all material, goods or merchandise, such as secondhand building material, automobile parts, accessories, supplies, tires, machinery, boilers, used automobiles or trucks kept for wreckage for secondhand parts and plumbing supplies.

(Requires application for junk dealer)

Reference chapter 82 of this Code.

a. Collector of junk, each truck..... 28.75

b. Junk/recycling dealers housed in a permanent building and keeping their property under permanent cover and enclosure constructed in accordance with this Code and the building code, each place of business (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

## **K**

(153) KINDERGARTEN, NURSERY, OR PRIMARY GRADE PRIVATE

SCHOOL

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

L

- (154) LABORATORIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Chemical, dental, x-ray or other laboratories; manufacturing, alone or in connection with any other business.

- (155) LAND AND DEVELOPMENT COMPANY (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (156) LANDSCAPE ARCHITECTS

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

- (157) LANDSCAPERS (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Not employed by a separately taxed florist or nursery.

- (158) LAUNDRY/DRY CLEANING (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (159) LAUNDRY, COIN-OPERATED

(SEE COIN-OPERATED MACHINES)

- (160) LECTURER (See Entertainer)

- (161) LINEN, TOWEL AND UNIFORM SUPPLY (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (162) LOAN/FINANCE COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (163) LOCKSMITHS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- (164) LOUNGES (See Night clubs)
- (165) LUMBER DEALERS (See Merchants)
- (166) LUNCH STANDS, HOT DOG STANDS, without provisions for seating (See Restaurant)

## M

### (167) MACHINE AND REPAIR SHOPS

(Each person engaged in the operation of any of the following businesses is required to cover the operation by taking out the proper tax receipt according to the square footage and number of workers scales)

Machine and repair shops include, but are not limited to the following:

- a. Office machines; adding machines, calculators, computers, cash registers, typewriters, etc.
- b. Automobile repair shop, includes motorcycles:
  - 1. Battery repair shop
  - 2. Body and top building shop
  - 3. Garage and repair shop
  - 4. Installing automobile glass
  - 5. Painting automobiles
  - 6. Radiator repair shop
  - 7. Transmission repair shop
  - 8. Upholstering
  - 9. Vulcanizing and retreading tires and tubes
- c. Aircraft repair shop
- d. Appliance repair shop
- e. Bicycle repair shop

- f. Boat and marine repair shop
- g. Camera repair shop
- h. Furniture refinishes (upholstering and repair)
- i. Radio repair shop
- j. Refrigerator repair shop
- k. Shoe repair shop
- l. Small engine repair shop
- m. Television repair shop
- n. Watchmakers and jewelry repair shop
- o. Unclassified

(168) MAGAZINE PUBLISHER (See Newspapers)

(169) MAIL ORDER OR CATALOG ORDER OFFICE..... 86.75

(170) MANICURIST/NAIL SPECIALIST .....28.75

(ALSO SEE BARBER/BEAUTY/NAIL SHOP)

(171) MANUFACTURERS (See Factories and manufacturers)

(172) MANUFACTURERS REPRESENTATIVE OR AGENT

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(173) MAP MAKERS (See Blueprinting)

(174) MASSAGE THERAPIST ..... 57.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(175) MERCHANTS, RETAIL AND WHOLESALE

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)



- (176) MESSENGER SERVICE (See Delivery service)
- (177) MILL WORK  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (178) MOBILE HOME PARKS
  - a. Up to 10 spaces .....57.75
  - b. Each additional space..... 2.89  
(Requires state certificate number)
- (179) MOBILE HOME SALES  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
(State license required)
- (180) MONUMENTS, TOMBSTONES AND MARBLE  
Each retail dealer (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (181) MORTGAGE BROKER OR COMPANY .....57.75  
(ALSO SEE PROFESSIONAL FIRM OFFICE)  
(State license required)
- 82) MOTION PICTURE THEATRES  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
  - a. Drive-in theatres..... 231.50
- (183) MOTORCYCLE SALES AND SERVICE  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

N

- (184) NATUROPATHS  
(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(185) NEWS DEALERS, wholesale

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Retail stands, tax as retail merchant.

(186) NEWSPAPERS AND MAGAZINES, PRINTING AND PUBLISHING COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(187) NIGHT CLUBS, LOUNGES, BARS AND BOTTLE CLUBS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(188) NURSERY, CHILDRENS' (See Kindergarten)

(189) NURSERY, PLANT ..... 57.75

Does not include persons selling only flowers or nursery stock grown on own premises.

(190) NURSING, RETIREMENT, CONVALESCENT HOMES, ADULT CONGREGATE LIVING FACILITY

a. Each bed..... 2.89

(Requires health permit and state license number)

**O**

(191) OFFICE BUILDINGS, per building..... 28.75

Rooms in which businesses may be conducted or services rendered, whether occupied or not.

(192) OPTICAL LABORATORY

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(193) OPTICIANS ..... 115.75

(194) OPTOMETRISTS .....115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(195) OSTEOPATHS ..... 115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

**P**

(196) PACKINGHOUSES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(197) PAWNBROKERS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

PWS weapons dealer license.

Each person engaged in the business of a pawnbroker or conducting a pawnshop in the city shall keep a complete and clear record and upon demand shall make a report to the chief of police, or his representative, of every article or thing pawned to or purchased by him, such record and report to specify the date received, the article or thing, such as number, mark and all such other details as will make identification of such article or thing clear and positive, and such shop or place of business shall be open to visitation and inspection by the police at all reasonable hours. Upon the refusal by any pawnbroker to submit to such visitation, his shop may be closed by the city manager.

(Requires a proper application and supervision by the police department)

(198) PEDDLERS (No prorated business tax available)

Are defined as those who go from place to place or from house to house carrying for sale and exposing for sale goods, wares or merchandise which he carries, and further defined as itinerant solicitant vendor of goods who sells and delivers to consumers the identical goods which he carries with him. A peddler must keep moving at all times except when making a sale. He is not allowed to set up on any public right-of-way or any private property.

- a. Balloons, novelties, per day ..... 28.75
- b. Fruits, vegetables, candies, peanuts, popcorn, farm produce, or other wares and merchandise and ice cream, cold drinks, and the like:
  - 1. Retail, each vehicle ..... 28.75
  - 2. Wholesale, each vehicle ..... 92.50

Note. All farm and grove products and products manufactured therefrom in this state and all articles manufactured in the city shall be exempt from this tax when the same are being offered for sale or sold by the person or grower producing the products or manufacturing same.

(199) PERMANENT MAKEUP (See Tattoo/Permanent Makeup)

(200) PHOTOGRAPHERS

- a. Per studio (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
  
(Requires merchant's license for sale of frames and other supplies)
- b. Photographers, freelance or solicitor, soliciting orders from house to house, each (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- c. Photography, aerial only (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- d. Photographers, transient with no authorized place of business within the city and utilizing the facilities of others ..... 144.70
- e. Microfilm service (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(201) PHYSICIANS AND SURGEONS ..... 115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(202) PIANO AND ORGAN TUNING AND REPAIRING

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(203) PLAT MAKERS (See Blueprinting)

(204) PODIATRIST.....115.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

(205) POOL OR BILLIARD HALLS (See Billiard)

(206) PRECIOUS METAL DEALER

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(Requires application for precious metal dealer)

Reference chapter 82 of this Code

(207) PRINTING, commercial or job

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(208) PRODUCTION COMPANY

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(209) PROFESSIONAL FIRM OFFICE

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Applies to all corporations, professional associations, partnerships and all other separate legal entities. Only those individuals not holding business tax receipts as professionals shall be included in determining the number of workers for purposes of calculating the business tax for this category. In those instances where the business, profession or occupation is made up of only authorized professional firm office shall be based upon the square footage scale.

Does not apply to "Mail and Phone Only" home operated businesses.

(210) PROFESSIONAL BUSINESS TAX FEES

In addition to the fixed fee, the professional firm, office, company or clinic will be charged based on the square footage and number of workers scales.

The following practitioners are classed as professionals and each person engaged in the practice of any such profession shall pay the tax herein provided whether practicing by himself, in partnership, or employed by another:

- a. Acupuncturist..... 115.75
- b. Appraiser..... 115.75
- c. Attorney.....115.75
- d. Architect..... 115.75
- e. Audiologist..... 115.75
- f. Biologist..... 115.75
- g. Certified public accountant.....115.75
- h. Chemist.....115.75
- i. Chiropodist ..... 115.75
- j. Chiropractor..... 115.75
- k. Clinical social worker ..... 115.75
- l. Dentist..... 115.75
- m. Engineer ..... 115.75
- n. Interior designer ..... 115.75
- o. Landscape architect..... 115.75
- p. Marriage and family therapist..... 115.75
- q. Mental health counselor..... 115.75
- r. Naturopath ..... 115.75
- s. Nurse Practitioner .....115.75
- t. Occupational therapist .....115.75

- u. Optician ..... 115.75
- v. Optometrist.....115.75
- w. Osteopath.....115.75
- x. Physical therapist ..... 115.75
- y. Physician ..... 115.75
- z. Physician's Assistant .....115.75
- aa. Podiatrist ..... 115.75
- bb. Psychologist..... 115.75
- cc. Speech therapist ..... 115.75
- dd. Veterinary .....115.75
- ee. Other professional not otherwise classified ..... 115.75

#### CONSTRUCTION INDUSTRY

- a. Acoustics installer ..... 115.75
- b. Alarm specialty contractor ..... 115.75
- c. Aluminum contractor ..... 115.75
- d. Asbestos specialist ..... 115.75
- e. Awnings and windows installer ..... 115.75
- f. Building contractor .....115.75
- g. Carpenter ..... 115.75
- h. Class "A" air conditioning contractor ..... 115.75
- i. Class "B" air conditioning contractor ..... 115.75
- j. Commercial swimming pool contractor ..... 115.75
- k. Communication system specialty .....115.75

- l. Demolition of buildings ..... 115.75
- m. Drywall installer..... 115.75
- n. Electrical contractor ..... 115.75
- o. Elevator, escalator installation .....115.75
- p. Excavation, dredging, land clearing and filling ..... 115.75
- q. Fence installation ..... 115.75
- r. Fireproofing.....115.75
- s. Flatwork masonry specialty contractor ..... 115.75
- t. Floor covering, composition, asphalt tile and linoleum..... 115.75
- u. Floor sanding and refinishing ..... 115.75
- v. General contractor..... 115.75
- w. Glass setters and glazers..... 115.75
- x. Gunitite and sandblasting .....115.75
- y. Gypsum drywall specialty contractor .....115.75
- z. Handyman ..... 115.75
- aa. Home inspections..... 115.75
- bb. Installation service .....115.75
- cc. Insulation installer..... 115.75
- dd. Irrigation, sprinkler systems ..... 115.75
- ee. Lightning protection..... 115.75
- ff. Low voltage specialty contractor .....115.75
- gg. Marine specialty contractor..... 115.75
- hh. Mechanical contractor..... 115.75



- ii. Ornamental iron installer .....115.75
- jj. Painting specialty contractor..... 115.75
- kk. Parking lot striping..... 115.75
- ll. Plastering, lathing and stucco .....115.75
- mm. Plumbing contractor ..... 115.75
- nn. Pollutant storage contractor .....115.75
- oo. Residential contractor .....115.75
- pp. Residential swimming pool contractor .....115.75
- qq. Roofing contractor..... 115.75
- rr. Solar energy contractor ..... 115.75
- ss. Sealcoating installer ..... 115.75
- tt. Septic tank service and repair ..... 115.75
- uu. Sheet metal contractor..... 115.75
- vv. Steam cleaning ..... 115.75
- ww. Steel erection..... 115.75
- xx. Structural masonry specialty contractor..... 115.75
- yy. Swimming pool servicing contractor ..... 115.75
- zz. Tile, terrazzo, marble and stone ..... 115.75
- aaa. Underground utility contractor ..... 115.75
- bbb. Veneer specialty contractor..... 115.75
- ccc. Welding ..... 115.75
- ddd. Well drilling ..... 115.75
- eee. All others in construction industry ..... 115.75

ALL OTHER PROFESSIONALS

- a. Auctioneer..... 57.75
  - b. Barber..... 28.75
  - c. Beautician .....28.75
  - d. Body wrapper..... 28.75
  - e. Cosmetologist.....28.75
  - f. Electrologist..... 57.75
  - g. Facial specialist..... 28.75
  - h. Funeral home director ..... 57.75
  - i. Hair braider ..... 28.75
  - j. Hearing aid specialist..... 57.75
  - k. Massage therapist..... 57.75
  - l. Mortgage broker..... 57.75
  - m. Nail specialist..... 28.75
  - n. Promoter of entertainment ..... 57.75
  - o. Real estate broker..... 57.75
  - p. ~~Real estate salesman . . . . 57.75~~
  - q. Surveyor..... 57.75
- (211) PROMOTERS of entertainment, exhibits, shows, sporting events . . 57.75

**R**

(212) RADIO BROADCASTING STATIONS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(213) RAILROAD COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(214) RANGES, gun, archery, etc. (See Shooting gallery)

(215) REAL ESTATE

(Requires state license number)

a. Agency office (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

b. Real estate broker..... 57.75

~~c. Real estate salesman..... 57.75~~

~~(Must be working under a registered broker)~~

~~Note. A separate business tax shall be required for each real estate salesperson employed by a broker during any tax year. Each real estate broker shall be liable for and responsible to the city for the business tax for each salesperson or broker/salesperson whose certificate is placed with him.~~

Any person who carries a valid real estate broker registration certificate is considered to be actively engaged in the real estate business, unless currently on the state real estate commission inactive broker ~~or salesperson~~ lists, making him subject to the business tax above.

(216) RECREATIONAL VEHICLE SALES, SERVICE AND RENTALS (See Automobile)

(217) RECYCLING/JUNK DEALER (See Junk)

(218) RENTALS/TANGIBLE PERSONAL PROPERTIES (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(219) REPAIR SHOPS (See Machine and repair shops)

(220) RESTAURANTS, CAFES, CAFETERIAS, DINING ROOMS, LUNCH STANDS OR COUNTERS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Allows takeout without additional business tax.

(State hotel and restaurant commission permit required prior to tax receipt)

being issued)

(221) MOBILE FOOD VENDOR.....57.75

For the purposes of this section, a "mobile food vendor" is defined as any person who is the operator of a vehicle or food cart which is authorized by the State of Florida as a mobile food unit, mobile food vendor or mobile food dispensing vehicle.

(222) RIDING ACADEMY .....86.75

(223) RUG AND CARPET CLEANERS (See Carpet and rug)

## S

(224) SAVINGS AND LOAN INSTITUTIONS (See Banks)

(225) SCHOOLS, DRIVING (See Auto driving instruction)

(226) SCHOOLS: SPECIAL INTEREST, handcraft, karate, self-defense, etc.

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(227) SECONDHAND MERCHANDISE

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Not to include antiques.

(Requires application for secondhand dealer)

Reference chapter 82 of this Code

(228) SECRETARIAL SERVICE, PUBLIC STENOGRAPHER,  
ADDRESSING, MAILING, DUPLICATING, MULTIGRAPHING, ETC.

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(229) SECURITIES (See Stocks)

(230) SHOOTING GALLERY, firearms, archery, etc.

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(231) SIDEWALK CAFÉ .....100.00

(Reference chapter 90 of this Code)  
(Also reference Article 5, Section 5.20 of the Land Development Code)

(232) SIGN PAINTERS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Painters or writers of signs, placards, showcards, window lettering, etc., not otherwise provided for in any ordinance regulating contractors, outdoor advertising, electrical displays, etc., in which a business tax is provided. Does not allow for the erection or hanging of any signs.

(233) SKATING RINKS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(234) SLENDERIZING SALONS (See Health studio)

(235) SOLICITORS OR CANVASSERS

Reference chapter 78 of this Code

(236) SOUND SYSTEMS (See Contractors)

(237) SPECIAL SERVICES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

- a. Baby or convalescent sitter service
- b. Grove service
- c. Janitor and cleaning service
- d. Lawn and tree service
- e. Medical exchange service
- f. Mowing and tractor work
- g. Public relations
- h. Telephone answering service
- i. Window cleaning service

j. Any and all special services not herein listed

(238) STAMP OR COIN DEALERS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(239) STOCKS, BONDS, AND OTHER SECURITIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(240) SUBCONTRACTORS (See Contractors/Professionals)

(241) SURVEYORS ..... 57.75

(ALSO SEE PROFESSIONAL FIRM OFFICE)

(State license required)

## T

(242) TAILOR

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Not to apply to dressmaking or hemstitching done in private homes where no stock is carried and where not exceeding two persons are so engaged.

(243) TALENT AGENCY (See Agency)

(244) TATTOO/PERMANENT MAKEUP (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

Must work under an authorized physician  
(Must have Department of Health certificate and Bio-medical permit)

(245) TAX CONSULTANTS (See Accountants)

(246) TAXIDERMISTS

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(247) TELECOMMUNICATION COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(248) TELEGRAPH COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(249) TELEPHONE COMPANIES

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(250) TELEPHONE SYSTEM INSTALLATION (See Contractors)

(251) TELEPHONE SOLICITATION/TELEMARKETING

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

NOTE: All telemarketers and their salespersons must be registered with the Florida Department of Agriculture and Consumer Services

(252) TELEPHONES, PAY (See Coin-operated machines)

(253) TELEVISION COMPANY  
(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(254) TELEVISION REPAIR (See Machine and repair)

(255) TEMPORARY SERVICE AGENCY (See employment agency)

(256) THEATRES (See Motion picture theatres)

(257) TICKET AGENT (See Agency)

(258) TITLE COMPANY (See Abstract and title)

(259) TOOL SHARPENER OR FILER, knives, saws, scissors, etc.

(SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)

(260) TOWING SERVICE (See Automobile wrecker service)

(261) TRADING STAMP AGENT (See Agency)

(262) TRAILER RENTALS (See Auto trailer rentals)

(263) TRAILER PARKS (See Mobile home parks)

(264) TRANSFER, MOVING, AND HAULING

Each vehicle ..... 28.75

- (265) TRANSIT OR READY-MIXED CONCRETE ..... 231.50
- (266) TRAVEL AGENCY (See Agency)
- (267) TREE TRIMMERS, SURGEONS, ETC. (See Special services)

**U**

- (268) UNDERTAKERS (See Funeral directors)

**V**

- (269) VENDING MACHINES (See Coin-operated machines)
- (270) VETERINARY AND VETERINARY SURGEONS ..... 115.75  
 (ALSO SEE PROFESSIONAL FIRM OFFICE)  
 (State license required)

**W**

- (271) WAREHOUSE, STORAGE, alone or in connection with any other business:  
 (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (272) WATER SOFTENER/CONDITIONER SERVICE  
 (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)
- (273) WEAPONS DEALER  
 (SEE SQUARE FOOTAGE AND NUMBER OF WORKERS SCALES)  
 Each dealer in guns, pistols, archery equipment, knives or other deadly weapons (dealers of firearms are required to have a federal gun license and approval of the chief of police).
- (274) WRECKER SERVICE (See Automobile wrecker service)
- (275) ALL BUSINESSES, OCCUPATIONS, AND VOCATIONS NOT NAMED AND DESCRIBED in this schedule

**SECTION 2.** Ordinance 5272 is hereby repealed.



**SECTION 3.** If any word, sentence, clause, phrase, or provision of this ordinance, for any reason, is held to be unconstitutional, void, or invalid, the validity of the remainder of this ordinance shall not be affected thereby.

**SECTION 4.** This ordinance shall take effect immediately upon its passage.

**PASSED AND CERTIFIED AS TO PASSAGE** this 7th day of July, A.D. 2014.

ATTEST: \_\_\_\_\_  
KELLY S. KOOS  
CITY CLERK

\_\_\_\_\_  
R. HOWARD WIGGS, MAYOR

APPROVED AS TO FORM AND CORRECTNESS: \_\_\_\_\_  
TIMOTHY J. McCAUSLAND  
CITY ATTORNEY