

LAKE WALES

OFFICIAL CODE OF ORDINANCES

CHAPTER 19. TAXATION

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LAKE WALES
CHAPTER 19. TAXATION

Article I. In General

Article II. Public Service Tax

§ 19-24. Definitions and rules of construction.

(a) When used in this chapter, the following words, terms or phrases shall have the meanings ascribed to them in this section unless the context clearly indicates otherwise:

City means the City of Lake Wales.

City clerk means the City Clerk of the City of Lake Wales or his/her designee.

City manager means the City Manager of the City of Lake Wales or his/her designee.

Electronic transfer means the use of the automated clearing house (ACH), or other electronic transfer system approved on a case by case basis, to send the public service taxes collected directly from the seller's bank to the bank so designated to receive such transfer.

Finance director means the Finance Director of the City of Lake Wales or his/her designee.

F.S. means the most recently published edition of Florida Statutes.

Fuel oil, for the purpose of this article, means an oil, including kerosene (coal oil), that is burned to supply light, heat or power; oil purchased for use in internal combustion engines is not taxable under this article.

Purchaser means a person, firm, corporation or other legal entity who purchases a service directly from a seller.

Remit and *remittance* means the sending by the seller and the receipt by the city of all taxes levied and collected pursuant to this article.

Seller means a person, firm, corporation, or other legal entity who sells directly to the purchaser; for purposes of this article, the seller acts as the tax-collecting agency of the city.

Telecommunications service means:

(1) Local telephone service, toll telephone service, telegram or telegraph service, teletypewriter or computer exchange service, or private communication service; or

(2) Cellular mobile telephone or telecommunications service, specialized mobile radio, and pagers and paging service, including but not limited to beepers and any other form of mobile and portable one-way or two-way communication, but does not include services or equipment incidental to telecommunications services enumerated in this paragraph such as maintenance of customer premises equipment, whether owned by the customer or not, or equipment sales or rental for which charges are separately stated, itemized, or described on the bill, invoice, or other tangible evidence of the provision of such service.

Utility service for the purpose of this article means electricity for light, heat or power; natural and manufactured gas, fuel oil or kerosene (coal oil) for light, heat or power; or water service.

(b) For the purposes of administration and enforcement of this chapter, unless otherwise stated in this chapter, the following rules of construction shall apply:

(1) The word "*shall*" is always mandatory and not discretionary; the word "*may*" is permissive.

(2) The words "*he*," "*his*," and other words denoting the masculine gender shall extend and be applied to females and to firms, partnerships and corporations as well as to males.

(3) Words used in the present tense shall include the future, and words used in the singular number shall include the plural and plural the singular, unless the context clearly indicates the contrary.

(4) Unless the context clearly indicates the contrary, where a regulation involves two (2) or more items, conditions, provisions, or events connected by the conjunction "*and*," "*or*" or "*either...or*," the conjunction shall be interpreted as follows:

a. "*And*" indicates that all the connected terms, conditions, provisions or events shall apply.

b. "*Or*" indicates that the connected items, conditions, provisions or events may apply singly or in any combination.

c. "*Either...or*" indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

d. The word "*includes*" shall not limit a term to the specific example but is intended to extend its meaning to all other instances or circumstances of like kind or character.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-25. Applicability.

(a) The tax hereby levied shall apply to all sales of electricity, gas, fuel oil, or water service, whether delivered through the medium of a meter or other measuring device or otherwise, to premises located in the city.

(b) Telecommunications services are not taxed by the city as of October 1, 2001. The State of Florida levies a communications services tax on telecommunications services to include cable television service providers. Prior pledges of telecommunications service tax revenues for debt issues now apply to a portion of communications services tax revenues received from the state.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-26. Public service tax levied.

(a) There is levied by the city on every purchase in the city of electricity, water service and metered or bottled gas (natural liquified petroleum gas or manufactured) a public service tax based upon the charge made by the seller in the amount of ten (10) percent on each sale, which tax shall in every case be paid by the purchaser for the use of the city to the seller at the time of paying the charge therefor, but not less often than monthly. The tax hereby imposed shall not be applied against any fuel adjustment charge, and such charge shall be separately stated on each bill rendered by the seller to the purchaser for the purchase of a utility service. The term "fuel adjustment charge" shall mean all increases in the cost of utility services to the purchaser resulting from an increase in the cost of fuel to the seller subsequent to October 1, 1973.

(b) There is levied by the city a tax of four cents (\$0.04) per gallon on every purchase of fuel oil and a tax of one-half of one cent (\$0.005) per gallon on every purchase of kerosene (coal oil) within the city which tax shall in every case be paid by the purchaser for the use of the city to the seller of such fuel oil or kerosene at the time of paying the charge by the seller therefor. The bulk station or dealer of such fuel oil or kerosene shall collect the tax from the retailer and report and pay the same to the city as provided in section 19-28. In the event any retail dealer shall purchase such fuel oil or kerosene from any dealer not operating a bulk station within the city, such retail dealer shall collect the tax and report and pay the tax to the city. The dealer responsible to the city for the payment of the tax, whether bulk, wholesale dealer or retailer, shall make a report to the city of the number of gallons of fuel oil or kerosene sold in the city subject to the tax as provided in section 19-28

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-27. Exemptions.

(a) The purchase of natural gas or fuel oil by a public or private utility, either for resale or for use as fuel in the generation of electricity, is exempt from taxation.

(b) The purchase of fuel oil or kerosene for use as an aircraft engine fuel or propellant or for use in internal combustion engines is exempt from taxation.

(c) The tax imposed by this article shall not apply to purchases in the city of electricity, gas, fuel oil, or water service by the following entities which are exempt from municipal taxation:

- (1) The United States government;
- (2) The State of Florida, its agencies and departments;
- (3) Polk County, its agencies and departments;
- (4) Polk County School Board;
- (5) Lake Wales Housing Authority.

(d) The tax imposed by this article shall not apply to purchases of electricity, gas, fuel oil, or water service by the city.

(e) The tax imposed by this article shall not apply to purchases in the city of electricity, gas, fuel oil, or water service by any church which is recognized by the state and whose purchases are used exclusively for church purposes.

(f) The tax imposed by this article shall not apply to any purchase which is specifically exempted by federal or state law.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-28. Collection of tax; responsibility of seller.

(a) It shall be the duty of every seller of electricity, gas, water, or fuel oil in acting as the tax-collecting agency of the city to collect from the purchaser, for the use of the city, the tax hereby imposed and levied at the time of collecting the purchase price charged for each transaction, and to report on forms prescribed by the city and pay over to the city all such taxes.

(b) It shall be unlawful for any seller to collect the price of any sale of electricity, gas, water, or fuel oil in the city without, at the same time, collecting the tax hereby levied in respect to such sales, unless such seller shall elect to assume and pay such tax without collecting the tax thereby levied from the purchaser; and it shall be unlawful for any seller of a utility service to fail to state a fuel adjustment charge upon which no tax is levied separately from all other charges upon which the tax is levied at the time the seller collects the charges and tax from the purchaser.

(c) Any seller failing to collect the tax at the time of collecting the price of any sale, where the seller has not elected to assume and pay such tax, shall be liable to the city for the amount of such tax in like manner as if the same had actually been paid to the seller; and a seller failing to show separately the amount of the fuel adjustment charge upon which no tax is levied at the time of collecting the charge shall be liable to the city for the amount of tax which would have been collected on the charge if the tax had been levied thereon. The city manager and city commission of the city shall bring or cause to be brought all such suits and actions and take all such proceedings as may be necessary for the recovery of such tax.

(d) Sellers shall remit to the city by hand-delivery, U.S. postal service or electronic transfer, on or before the twentieth day of each calendar month, all such taxes collected during the preceding calendar month except as provided in subsection (e) herein. In the event the twentieth day falls on a Saturday, Sunday or holiday, the time shall be extended additionally to the next business day following the Saturday, Sunday or holiday. The date of receipt of such taxes by the city will be the date postmarked by the U.S. postal service, or, if hand-delivered, the day received by the city clerk. If taxes are remitted by electronic transfer, the date of receipt will be the date received by the bank so designated to receive electronic transfers as indicated on the bank statement. Prior to making the initial remittance by electronic transfer, authorization to do so must be obtained from the city's finance director. If a seller elects to remit by electronic transfer, that seller shall thereafter always remit by electronic transfer unless approval is given by the finance director to discontinue the electronic transfer; a seller remitting by electronic transfer shall also forward to the city a monthly report of public service taxes collected as required in subsection (a).

(e) Sellers collecting less than twenty-five dollars (\$25.00) of tax during the calendar month may remit such tax to the city on a quarterly or fiscal year basis at the discretion of the finance director. All such taxes imposed, levied and collected during the preceding calendar quarter or fiscal year shall be remitted to the city by hand-delivery or U.S. postal service on or before the twentieth day of the calendar month following the end of the calendar quarter or fiscal year. In the event the twentieth day falls on a Saturday, Sunday or holiday, the time shall be extended additionally to the next business day following the Saturday, Sunday or holiday. The date of receipt of such taxes by the city will be the date postmarked by the U.S. postal service, or, if hand-delivered, the day received by the city clerk. Sellers remitting on a quarterly or fiscal year basis shall not remit by electronic transfer.

(f) Effective January 1, 1997, when a seller fails to make a report or fails to pay the tax within the time required hereunder, interest will accumulate on the outstanding tax due on a daily basis at a rate of 0.0328767 percent (12%/365) from the delinquent date until paid in full; said interest shall be payable and collectible in the same manner as if it were a part of the tax imposed. The city manager and city commission of the city shall bring or cause to be brought all such suits and actions and take all such proceedings as may be necessary for the recovery of such tax and interest; provided that the seller shall not be liable for the payment of tax upon uncollected charges.

(g) If any purchaser shall fail, neglect or refuse to pay to the seller the seller's charge and the tax hereby imposed and as hereby required on account of the sale for which such charge is made, or either, the seller shall have and is hereby invested with the right, power and authority immediately to discontinue further service to such purchaser until the tax and the seller's bill have been paid in full.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-29. Records of purchases; inspections.

(a) Each and every seller of electricity, gas, water, and fuel oil, in respect to sales on which a tax is hereby levied, shall keep complete records showing all sales in the city of such electricity, gas, water, and fuel oil, which records shall show the price charged upon each purchase (showing as separate amounts the fuel adjustment charge upon which no tax is collected and all other charges upon which the tax levied hereby is collected), the date thereof and the date of payment thereof, and shall during business hours on all business days be open for inspection by the duly authorized agents of the city, who shall have the right, power and authority to audit, examine, and make such transcripts of any and all business and/or sales records including those records stored on computer software or otherwise kept by electronic means, in any way pertaining to the sales, within the city limits during such times as they may desire. It shall be the duty of the finance director or his designee to inspect the records at least once every three (3) years in order to determine that the tax hereby imposed and levied is being properly reported and paid to the city by each seller of the service.

(b) Records not located with the municipal limits of the city must be furnished by the seller to the city within fourteen (14) days of written demand. Should the seller fail to comply with the written demand or notice, the city may authorize an agent or officer of the city to conduct an audit at the location where said records are maintained at the seller's expense.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-30. Penalty for non-compliance.

(a) It shall be unlawful and an offense for a purchaser to willfully fail, refuse or neglect to pay the tax hereby imposed and levied and for a seller, or an officer, agent or employee of a seller, to willfully make a false report, fail to make a report or fail to pay the tax, or violate any other provision hereof. The person shall, upon conviction, be guilty of a class D offense or a civil fine not to exceed ten thousand dollars (\$10,000.00).

(b) In addition to the penalty imposed by subsection (a), a person who willfully obtains an exemption number with the intent to avoid paying the tax hereby imposed and levied when the tax would otherwise be payable, or uses an exemption number to avoid paying the tax hereby imposed and levied when the tax would otherwise be payable, or procures or permits either of the foregoing shall upon conviction be liable to the city in an amount not to exceed three (3) times the amount of the tax that would have been payable in respect to the purchase or purchases for which the exemption number was used contrary to the provisions of this chapter. *Conviction* as used in this paragraph shall mean a finding of guilty by a court of competent jurisdiction whether or not adjudication of guilt is withheld; the term shall also include a plea of *nolo contendere* by such person.

(c) Additional fees may be assessed against sellers not complying with any provision of this chapter, said fee being based upon the actual cost incurred by the city in collecting the public service tax or obtaining any information or reports due.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

§ 19-31. Duties and responsibilities of city clerk.

(a) The city clerk shall perform the duties of tax collector in respect to collection of the public service tax.

(b) The city clerk shall maintain records of all known sellers of items taxable hereunder which records shall include the reports required to be filed by the sellers with the remittance of taxes due the city.

(c) The city clerk shall maintain, provide, update and make available to sellers an alphabetical listing of all street names within the city. Said listing shall meet all criteria established in F.S. § 166.231(9)(d).

(d) The city clerk shall notify in writing by certified mail any known seller of items taxable hereunder of any change in the city boundaries or in the rate of taxation. Said notification shall occur within seven (7) days of the adoption of an ordinance authorizing such change.

(e) The city clerk shall develop and implement procedures for the collection of public service taxes due the city which shall include notification of delinquent status and billing for interest due on late payments. A billing for interest due shall not be required when said interest is less than ten dollars (\$10.00).

(f) The city clerk is authorized to refuse issuance or renewal of a local business tax receipt if the public service tax of the applicable business has become delinquent or remains unpaid.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01; Ord. No. 2006-47, § 3, 12-5-06)

§ 19-32. Deposit and use of public service taxes.

(a) All public service taxes received by the city shall upon receipt thereof be deposited in the general fund. Revenues derived from taxes levied on each separate service taxable hereunder shall be recorded in separate revenue accounts within the general fund for purposes of accounting therefor, but shall be authorized to pay any and all operating and nonoperating expenses of the city.

(b) Nothing contained in this article shall impair or affect the validity of pledges of revenues derived from public service taxes heretofore made by the city for the debt service requirements of obligations issued by the city.

(Ord. No. 96-20, § 1, 11-20-96; Ord. No. 2001-19, § 1, 11-20-01)

Article III. Insurance Premium Taxes

§ 19-46. Property insurance premium tax levied.

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaging in or carrying on, or which shall hereafter engage in or carry on the business of property insurance, as shown by the records of the state insurance commissioner an excise or license tax in addition to any license tax or excise tax now levied by the city which tax shall be in the amount of one and eighty-five hundredths (1.85) percent of the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance policies covering property within the corporate limits of the city.

(Code 1962, § 23-14)

CROSS REFERENCE

Firefighters' pension trust fund, § 16-161 et seq.

§ 19-47. Casualty insurance premium tax levied.

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaging in or carrying on, or which shall hereafter engage in or carry on the business of insuring with respect to casualty risks, as shown by the records of the state insurance commissioner, an excise or license tax in addition to any license tax or excise tax now levied by the city which tax shall be in the amount of eighty-five hundredths (.85) percent of the gross amount of receipts of premiums from policyholders on all premiums collected on casualty insurance policies, covering property within the corporate limits of the city.

(Code 1962, § 23-15)

CROSS REFERENCE

Municipal police officers' pension trust fund, § 16-231 et seq.

§ 19-48. Date due.

The license or excise tax levied in sections 19-46 and 19-47 shall be due and payable annually on the first day of March of each year.

(Code 1962, § 23-15)

Article IV. Exemptions

§ 19-61. Definitions.

As used in this article, the term:

"Household" means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

"Household income" means the adjusted gross income, as defined in s. 62 of the United States Internal Revenue Code, of all members of a household.

(Ord. No. 2006-44, § 1, 11-27-06)

§ 19-62. Additional homestead exemption for persons 65 and older.

(a) *Authorization.* In accordance with s. 6(f), Art. VII of the State Constitution, the Lake Wales City Commission hereby allows an additional homestead exemption of up to \$25,000 to persons sixty-five (65) years of age or older and whose total household adjusted gross income does not exceed the set limit as provided in section 196.075 Florida Statutes. Said additional homestead exemption shall be referred to as the "Limited Income Senior Exemption" or "Senior Exemption."

(b) *Applicability.* The Senior Exemption shall apply only to taxes levied by the City of Lake Wales. Said exemption shall apply to taxes levied for dependent special districts, municipal service taxing units, voted debt service and other such levies enacted by the City Commission after adoption of this ordinance.

(c) *Eligibility requirements.* To be eligible for the Senior Exemption, a homeowner must meet the following criteria:

- (1) Must have a current and valid homestead exemption.
- (2) Must be sixty-five (65) years of age or older as of January 1 of the application year.
- (3) Must provide a sworn statement that household adjusted gross income for all persons residing in the household does not exceed statutory limits. The limit for adjusted household gross income in 2006 is \$23,463; this limit will be adjusted in subsequent years pursuant to the Consumer Price Index.
- (4) Must file an application annually with the property appraiser on or before March 1.

(d) *Consistency with Florida Statutes.* All rules and requirements of F.S. § 196.075, and as the same may be hereafter amended, are adopted by reference.

(e) *Effective date.* The Senior Exemption authorized by section 19-62 of this ordinance shall take effect on January 1, 2007.

(Ord. No. 2006-44, § 1, 11-27-06)

Article V. Local Business Tax

§ 19-100. Definitions.

When used in this chapter, the following terms and phrases shall have the meanings ascribed to them in this section, except when the context clearly indicates a different meaning:

- (1) *Receipt* means the document that is issued by the City of Lake Wales which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this article relating to the business tax.
- (2) *Classification* means the method by which a business or group of businesses is identified by size or type, or both.
- (3) *Local business tax* means the fees charged and the method by which the City of Lake Wales grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Unless otherwise provided by law, these are deemed to be regulatory and in addition to, but not in lieu of, any local business tax imposed under the provisions of this article.
- (4) *Person* means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.
- (5) *Taxpayer* means any person liable for taxes imposed under the provisions of this article; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-101. Levy, application; limitation.

A local business tax is hereby levied on and shall be paid by the several firms, persons, or associations engaging in or managing businesses, professions or occupations within the jurisdictional boundaries of the City of Lake Wales and the amount of such tax for which a receipt is required is hereby fixed in accordance with the schedule in section 19-130. Unless otherwise exempted in this article, such local business tax shall be levied on:

- (1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within its jurisdiction; and
- (2) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within its jurisdiction; and
- (3) Any person who does not qualify under the provisions of subsections (2) or (3) above and who transacts any business or engages in any occupation or profession in interstate commerce where such tax is not prohibited by section 8 of Article I of the United States Constitution and where such transaction or engagement occurs within the city.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-102. Local business tax receipt required.

No person shall engage in or manage any business, profession, or occupation, in the city for which local business tax receipt is required by this article, unless a receipt shall have been procured from the city. Such receipt shall be issued to each person, firm, corporation or association upon remittance to the finance department of the amount required by this article, or as may be otherwise provided by law, for each receipt signed by the city clerk and which said receipt shall have attached thereto the seal of the city.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-103. Local business tax receipt to be displayed.

The owner or operator required by this article to pay a local business tax shall post and at all times display the local business tax receipt in his business establishment.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-104. Application for local business tax receipt.

(a) All applicants for a local business tax receipt under this article shall file a written application on forms to be furnished by the city. Such application shall state the name, location, nature or kind of activity to be conducted, the number of persons employed or engaged in such activity, the owner or owners of such business or profession. No person shall be granted a receipt to conduct any business at a location not permitted under the zoning ordinances of the city.

(b) It shall be unlawful for any person to file a false or fraudulent application or amended application for a local business tax receipt, and any person found to have filed a false or fraudulent application or amended application for a local business tax receipt shall be punished as prescribed by section 1-15 of this Code.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-105. Status of fictitious name registration.

(a) As a prerequisite to receiving a local business tax receipt under this article or transferring a business receipt under section 19-116 or 19-117, the applicant or new owner must present to the city either:

- (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or
- (2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-106. Proof of required licensing.

(a) Prior to issuance of local business tax receipt, any applicant seeking to engage in or manage any business, profession, or occupation regulated by any federal, state or county department, board or commission must provide proof of holding an active federal, state or county license, registration, certificate or permit. A copy of said license, registration, certificate or permit shall be attached to the application for local business tax receipt and retained as record by the city. Thereafter, only persons applying for the first time for a receipt must exhibit such license, registration, certificate of permit.

(b) The Department of Business and Professional Regulation shall by August 1 of each year, supply to the city a current list of professions it regulates and information regarding those persons for whom receipts should not be renewed due to suspension, revocation, or inactivation of such person's state license, certificate or registration. The city shall not renew such receipt unless such person can exhibit an active state certificate, registration or license.

(c) *Pharmacies and pharmacists.* The city may not issue a business tax receipt to operate a pharmacy unless the applicant produces a current permit issued by the Board of Pharmacy; however, no such receipt is required to practice the profession of pharmacy.

(d) *Assisted living facilities.* The city may not issue a business tax receipt for the operation of an assisted living facility pursuant to chapter 429 F.S. without first ascertaining that the applicant has been licensed by the Agency for Health Care Administration to operate such facility at the specified location or locations. The Agency for Health Care Administration shall furnish to local agencies responsible for issuing business tax receipts sufficient instructions for making the required determinations.

(e) *Pest control business.* The city may not issue a business tax receipt to any pest control business regulated under chapter 482 F.S. unless a current license has been procured from the Department of Agriculture and Consumer Services for each of its business locations in that municipality or county. Upon presentation of the requisite licenses from the department and the required fee, a business tax receipt shall be issued by the municipality or county in which application is made.

(f) *Health studio; ballroom dance studio.* The city may not issue or renew a business tax receipt for the operation of a health studio pursuant to F.S. §§ 501.012—501.019, or ballroom dance studio pursuant to F.S. § 501.143, unless such business exhibits a current license, registration, or letter of exemption from the Department of Agriculture and Consumer Services.

(g) *Sellers of travel.* The city may not issue or renew a business tax receipt to engage in business as a seller of travel pursuant to part XI of chapter 559 F.S. unless such business exhibits a current registration or letter of exemption from the Department of Agriculture and Consumer Services.

(h) *Telemarketing businesses.* The city may not issue or renew a business tax receipt for the operation of a telemarketing business under F.S. §§ 501.604 and 501.608, unless such business exhibits a current license or registration from the Department of Agriculture and Consumer Services or a current affidavit of exemption.

(i) *Household moving services.* The city may not issue or renew a business tax receipt for the operation of a mover or moving broker under chapter 507 F.S. unless the mover or broker exhibits a current registration from the Department of Agriculture and Consumer Services.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-107. Certificate of use required.

Prior to issuance of local business tax receipt, the structure or site designated as the location of the business to be receipted shall receive a certificate of use issued by the city's director of planning and development.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-108. Issuance of receipt signifies payment of tax.

The issuance of local business tax receipt by the city shall signify only that the holder of the receipt has paid the required local business tax. Such issuance shall not waive any provision or regulation of any city ordinance, county ordinance, state law, or federal law.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-109. Computing tax; multiple tax by one person at one location.

Whenever in any reasonable construction of this article more than one (1) business, profession or occupation is operated by the same person, each business, profession or occupation will be required to have a local business tax receipt. The tax for multiple licenses held under one (1) ownership at one (1) location shall not exceed three hundred fifty dollars (\$350.00) unless specified otherwise in the business tax schedule provided in this article.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-110. Professions; tax construed.

The tax provided in the business tax schedule of this article for professionals listed in section 19-127, or other professions not therein classified, shall be construed to mean that each individual shall pay the tax herein provided, whether practicing by himself, in partnership, in a professional association or employed by another.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-111. Conclusive evidence of engaging in business.

The fact that any person reports himself to be engaged in any profession, occupation, or industry for the transaction of which a local business tax receipt is required under this article either by exhibiting a sign or advertisement or by advertising in any newspaper or any other publication or periodical or by the distribution of any advertising matter or material or in any other way indicating engagement in such business, profession, or occupation, shall be conclusive evidence of the liability of such person to pay a local business tax under this article regardless of whether any business has actually been transacted or not.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-112. Engaging in business without first obtaining a local business tax receipt; penalties.

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

(b) Any person engaging in or managing 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 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.

(c) Any person violating the requirements of this chapter shall be subject to code enforcement procedures and penalties in accordance with chapter 12 of this Code.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-113. When due and payable; duration.

(a) All local business tax receipts shall be sold by the city beginning August 1 of each year and shall be due and payable on or before September 30 of each year, unless September 30 falls on a Saturday, Sunday or legal holiday in which event the tax shall be due on or before the first working day following September 30, and shall expire on September 30 of the succeeding year.

(b) No receipts shall be issued for more than one (1) year.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-114. Delinquency penalty.

Those business tax receipts not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty for ten (10) percent for the month of October, plus an additional five (5) percent penalty for each month of delinquency thereafter until paid; provided, however, that the total delinquency penalty shall not exceed twenty-five (25) percent of the business tax for the delinquent establishment.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-115. Fractional-year receipts.

(a) Any person who is not liable for a business tax receipt pursuant to this article during the first half of the tax year (i.e., through April 30) may be issued a business tax receipt during the second half of the tax year (i.e., after May 1) upon payment of one-half the amount fixed as the price of such tax for one (1) year, which such business tax receipt shall expire on September 30 of the year of issuance in the same manner as an annual receipt.

(b) Any person who is not liable for a business tax receipt during the first three (3) quarters of the tax year (i.e., through July 14) may be issued a receipt during the fourth quarter of the tax year (i.e., after July 15) upon payment of one-quarter of the amount fixed as the price of such business tax for one (1) year, which receipt shall expire on September 30 of the year of issuance in the same manner as an annual receipt.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-116. Transfer of business tax receipt to new owner.

Unless otherwise prohibited by this article, a business tax receipt may be transferred to a new owner upon presentation of evidence of bona fide sale of the business. Such transfer will take place with the issuance of a new receipt in the name of the new owner and will require the completion of an application by the new owner, payment of a receipt transfer fee of up to ten (10) percent of the annual tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and surrender of the original receipt.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-117. Transfer of business tax receipt to new location.

A business tax receipt may be transferred from one (1) location to another location within the city when the owner of the receipt changes the physical location of the business. If such use is permitted in the zoning district of the new location, such transfer will take place with the issuance of a new receipt for the new location and will require the completion of an application showing the new business address, payment of a receipt transfer fee of up to ten (10) percent of the annual tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and surrender of the original receipt. Such transferred receipt shall be of the same force and effect and for the same period as the original receipt. Such transfer shall be made upon presentation of a certificate of use issued by the planning and development director for the new location.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-118. Sale of receipt to minors; amusement centers; circuses, carnivals, etc.; peddlers, solicitors.

(a) No business tax receipt under this article shall be issued to a person who is a minor under the provision of state law.

(b) No business tax receipt under this article shall be issued to an amusement center, electronic game recreation center or business where the sole or main activity is the use or operation of a minimum of ten (10) coin-operated or noncoin-operated games or devices whether electronic or nonelectronic, if played for amusement purposes unless location and business are approved by the city commission in accordance with provisions of section 14-71 et seq.

(c) No business tax receipt under this article shall be issued to a circus, carnival or similar public amusement unless location is approved by the city manager.

(d) No business tax receipt under this article shall be issued to peddlers or solicitors except in accordance with provisions of section 14-131 et seq.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-119. Exemption—nonresident persons regulated by the department of business and professional regulation.

If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid a business tax for the current year to the county or municipality where the person's permanent business location or branch office is maintained, the City may not levy a business tax on the person for performing work or services of a temporary or transitory basis within the city limits. This exemption does not apply if a permanent office or business location is maintained in the city.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-120. Exemption—religious tenets.

Nothing in this article shall be construed to require a business tax receipt for practicing the religious tenets of any church.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-121. Exemption—charitable and other organizations; occasional sales and fund raising.

(a) 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 as follows:

(1) *Religious institutions* means churches and ecclesiastical or denominational organizations or established physical places for worship in this city at which nonprofit religious services and activities are regularly conducted and carried on.

(2) *Educational institutions* means state tax-supported or parochial, church and nonprofit private schools 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.

(3) *Charitable institutions* means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.

(b) No business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service or other such organization when the organization makes occasional sales or engages in fund raising projects that are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic and service activities of the organization.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-122. Exemption—school activities.

College and high school students and members of athletic booster clubs may, with the approval of the athletic association or authority of their school, sell the pennants, badges, insignia and novelties of their school and athletic teams without being required to pay a business tax.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-123. Exemption—certain disabled persons, the aged, and widows with minor dependents.

(a) All disabled persons physically incapable of manual labor, widows with minor dependents, and persons sixty-five (65) years of age or older, with not more than one (1) employee or helper, and who use their own capital only, not in excess of one thousand dollars (\$1,000.00), shall be allowed to engage in any business or occupation in counties in which they live without being required to pay a business tax. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and in case the exemption is claimed by a widow with minor dependents, or a person over sixty-five (65) years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a business tax receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(b) In no event under this or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a business tax receipt to sell intoxicating liquors or malt and vinous beverages.

(c) Before granting the exemption provided in this section, the city shall require a physician's confirmation of the applicant's disability, and, if exemption is being claimed by a widow with minor dependents or by a person over sixty-five (65) years of age, the city shall require proof of the right to exemption.

(d) Any business tax receipt issued in accordance with this section shall be clearly marked across the face thereof "Exempt Receipt - Not Transferable." Proof of right to exemption shall be attached to application and retained for future reference in the official records of the city.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-124. Exemption—Disabled veterans of any war, or their unremarried spouses.

(a) Any bona fide, permanent resident elector of the state who is a disabled veteran of any war pursuant to and with proof of such right to exemption submitted in accordance with F.S. Ch. 205.171, is entitled to an exemption of fifty dollars (\$50.00) on a business tax receipt to practice a business, occupation, or profession in the city as authorized by this chapter provided such exemption is not granted on the issuance of a receipt to sell intoxicating liquors or malt and vinous beverages.

(b) The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

(c) Any business tax receipt issued in accordance with this section shall be clearly marked across the face thereof "Veterans Exempt Receipt - Not Transferable." Proof of right to exemption shall be attached to application and retained for future reference in the official records of the city.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-125. Exemption—Motor vehicles.

Vehicles used by any person receipted under this article for the sale and delivery of tangible personal property at either wholesale or retail from his place of business on which a receipt is paid shall not be construed to be separate places of business, and no local business tax may be levied on such vehicles or the operators.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-126. Exemption—Farm products, etc.

No business tax receipt shall be required of any natural person for the privilege of engaging in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine or beer, when such products were grown or produced by such natural person in the state. If classified as peddler, however, such person is subject to other provisions of this Code which regulate registration of peddlers and which restrict selling from roadside.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-127. Exemption—Mobile home setup operations.

No business tax receipt shall be required of a state-licensed mobile home dealer or manufacturer with no permanent business location or branch office within the municipal limits, or an employee of such dealer or manufacturer, to perform setup operations within the municipal limits.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-128. Exemption—Auctioneer.

No business tax receipt shall be required of a state-licensed auctioneer with no permanent business location or branch office within the municipal limits to engage in the profession of auctioneer.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-129. Determination of classification.

In the event of any disagreement between the applicant and the city on the question of proper classification of any business, occupation or profession for tax purposes under this article, the city manager or his designee shall decide the proper classification, with the right reserved to the applicant to appeal from such decision to the city commission, whose decision in the matter shall be final.

(Ord. No. 2006-47, § 2, 12-5-06)

§ 19-130. Amounts of local business tax fixed.

The following enumerated local business taxes shall be paid to the city by those listed in the respective listed categories and engaging in, managing or transacting the several occupations or professions named as follows:

001.00	Abstract company; including 2 employees	60.00
	plus, for each additional employee	3.00
002.00	Accounting firm; including 2 employees other than accountants or auditors	60.00
	plus, for each additional employee	3.00
003.00	Accountant or auditor; each	60.00
	(Not to include any person engaged by a single employer to provide accounting, auditing or bookkeeping services.)	
	(Certified public accountant requires licensing by department of professional regulation.)	
	Adult day care: See Day care, adult.	
004.01	Advertising; each agency, firm or corporation engaged in the creation, production or sale of media intended to advertise or promote; including 2 employees	60.00
	plus, for each additional employee	3.00
004.02	Sound wagons or trucks: Any person, firm or corporation advertising on the streets of the city by sound wagons or trucks for commercial purposes; per day	10.00
	Air conditioning and heating contractor: See Contractor.	
005.00	Air conditioning and heating maintenance and repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Classification applies to business or individual engaged in maintenance or repair work not requiring contractor licensed by state.)	
006.01	Air conditioning and heating sales and service not included in receipted retail business; up to 4 employees	30.00
006.02	5—8 employees	60.00
006.03	more than 8, each additional employee	3.00
	Airport; fixed base operator engaged in occupation listed below; including 2 employees	
	plus, for each additional employee	3.00
007.01	Aircraft sales	60.00
007.02	Aircraft leasing	60.00
007.03	Aircraft charter or air taxi	60.00
007.04	Banner towing	60.00
007.05	Crop dusting and spraying	60.00
007.06	Flight instruction	60.00
007.07	Fuel or oil sales or ramp service	60.00
007.08	Ground transportation	60.00
007.09	Hangar rental	60.00
007.10	Maintenance and repair	60.00
007.11	Paint and body shop	60.00
007.12	Radio and instrument sales and repair	60.00
007.13	other than listed	60.00
	(Maximum tax for combination of categories not to exceed \$300.00)	
	Airport; independent service provider engaged in occupation listed below; including 2 employees	
	plus, for each additional employee	3.00
008.01	Aircraft sales	100.00
008.02	Aircraft leasing	100.00
008.03	Aircraft charter or air taxi	100.00
008.04	Banner towing	100.00
008.05	Crop dusting and spraying	100.00
008.06	Flight instruction	100.00

008.07	Fuel or oil sales or ramp service	100.00
008.08	Ground transportation	100.00
008.09	Hangar rental	100.00
008.10	Maintenance and repair	100.00
008.11	Paint and body shop	100.00
008.12	Radio and instrument sales and repair	100.00
008.13	other than listed	100.00
	(Maximum tax for combination of categories not to exceed \$500.00)	
	Alarm systems: See Contractor.	
009.01	Alcoholic beverages, retail sale not for consumption on premises with sale of food items or nonalcoholic beverages; up to 4 employees	30.00
009.02	5—8 employees	60.00
009.03	more than 8, each additional employee	3.00
	(Requires licensing by division of alcoholic beverages and tobacco.)	
	Alterations: See Tailor.	
010.00	Aluminum products manufacturer with or without sales; including 2 employees	100.00
	plus, for each additional employee	3.00
011.01	Aluminum products, retail sales; up to 4 employees	30.00
011.02	5—8 employees	60.00
011.03	more than 8, each additional employee	3.00
012.01	Amusement center, including 2 employees	60.00
	plus, for each additional employee	3.00
012.02	plus, for each coin-operated or noncoin-operated game or device played for amusement, whether electronic or nonelectronic, including billiard table but not including jukebox; each	30.00
	(Classification applies to business where the sole or main activity is the use or operation of a minimum of 10 devices at a single location. Location and receipt subject to approval of city commission.)	
013.00	Amusement device whether coin-operated or noncoin-operated, whether electronic or nonelectronic, and regardless of how fee is charged to use device, if operated for amusement purposes; each	30.00
	(Classification includes arcade or video games, billiard tables, rides and other games or devices not located in amusement center as defined above but does not include jukeboxes.)	
014.00	Animal breeding, boarding or grooming service other than animal clinic or hospital; including 2 employees	60.00
	plus, for each additional employee	3.00
015.00	Animal clinic or hospital; including 2 employees other than veterinarians	60.00
	plus, for each additional employee	3.00
016.01	Animal dealer or retailer of pets or supplies or accessories for animals; up to 4 employees	30.00
016.02	5—8 employees	60.00
016.03	more than 8, for each additional employee	3.00
	(Sale of food products requires food permit from department of agriculture and consumer services.)	
017.01	Antique dealer; up to 4 employees	30.00
017.02	5—8 employees	60.00
017.03	more than 8, each additional employee	3.00
017.04	plus repair, refinishing or reupholstery	30.00
018.00	Apartment building or complex of buildings containing 2 or more rental units	30.00
	plus, for each unit in excess of 6 units	3.00
019.01	Apparel or accessory sales; up to 4 employees	30.00
019.02	5—8 employees	60.00
019.03	more than 8, each additional employee	3.00
019.04	plus, apparel or costume rental	30.00
	Appliance rental: See Furniture rental.	
020.01	Appliance sales with or without service department; up to 4 employees	30.00

020.02	5—8 employees	60.00
020.03	more than 8, each additional employee	3.00
021.00	Appliance service and repair without retail; including 2 employees	50.00
	plus, for each additional employee	3.00
022.00	Appraiser of real or personal property; each	60.00
023.00	Architectural firm; including 2 employees other than architects	60.00
	plus, for each additional employee	3.00
024.00	Architect; each	60.00
	(Requires licensing by department of professional regulation.)	
025.01	Art gallery or dealer in fine art, with or without sale of artist supplies; up to 4 employees	30.00
025.02	5—8 employees	60.00
025.03	more than 8, each additional employee	3.00
025.04	plus, custom or self-service framing	30.00
026.01	Arts and crafts supplies; up to 4 employees	30.00
026.02	5—8 employees	60.00
026.03	more than 8, each additional employee	3.00
026.04	plus, kiln facilities for fee or charge	30.00
026.05	plus, custom or self-service framing	30.00
027.00	Attorney; each	60.00
	(Requires licensing by Supreme Court of Florida.)	
	(See also Legal firm.)	
028.00	Auctioneer with place of business located within municipal limits	100.00
	(Requires licensing by department of professional regulation.)	
	Automobile or other vehicle sales or leasing agency; including 2 employees or salesmen on commission	
	plus, for each additional employee or salesman	3.00
029.01	Sales, new	70.00
029.02	Sales, used	50.00
029.03	Leasing	60.00
029.04	Paint or body shop	50.00
029.05	Service or repair garage	50.00
029.06	other than listed	60.00
	(Maximum tax for combination of categories not to exceed \$200.00)	
	(Classification includes sale or leasing of automobiles, trucks, vans and other like vehicles but does not include the sale of motorcycles, recreational vehicles or mobile homes.)	
	(Requires licensing by department of highway safety and motor vehicles.)	
	Automobile or other vehicle service, maintenance or repair; including 2 employees	
	plus, for each additional employee	3.00
030.01	Car or vehicle wash	60.00
030.02	Detailing	50.00
030.03	Gas and oil sales, no service or repair	60.00
030.04	Machine shop	50.00
030.05	Paint or body shop	50.00
030.06	Road service or towing	50.00
030.07	Service or repair without gas and oil sales	50.00
030.08	Service or repair with gas and oil sales and with or without incidental sale of tires, batteries or accessories	60.00
030.09	Service station beverage sales, other than from vending machines, and incidental retail of convenience items	30.00
030.10	Service station snack bar or lunch counter	20.00
030.11	Stereo installation or customizing with or without sale of incidental accessories	50.00

030.12	Tires, batteries, or accessories retail	60.00
030.13	Vehicle storage	50.00
030.14	other than listed	60.00
	(Maximum tax for combination of categories not to exceed \$200.00)	
	(Sale of food products requires permit from department of agriculture and consumer services; sale of alcoholic beverages requires license from division of alcoholic beverages and tobacco.)	
	(See also Convenience store with gas and oil sales.)	
031.00	Automobile or other vehicle parking lot; including 2 employees	50.00
	plus, for each additional employee	3.00
032.01	Automobile or other vehicle parts and supplies; new, used or rebuilt; up to 4 employees	30.00
032.02	5—8 employees	60.00
032.03	9 or more employees, each	3.00
033.00	Awning or tarpaulin manufacture, sales or installation; including 2 employees	60.00
	plus, for each additional employee	3.00
034.00	Bakery; including 2 employees	40.00
	plus, for each additional employee	3.00
	(Requires food permit from department of agriculture and consumer services.)	
035.01	Bank and trust company or savings and loan association; including 2 employees	150.00
	plus, for each additional employee	3.00
035.02	plus, for securities transactions for individual customers	100.00
	Bar, lounge or tavern selling alcoholic beverages intended for consumption on the premises with sale of food items or nonalcoholic beverages	
036.01	Under same ownership as adjacent restaurant	60.00
036.02	Not associated with an adjacent restaurant	100.00
	(Requires licensing by division of alcoholic beverages and tobacco and certification by department of health and rehabilitative services.)	
037.00	Barbershop; including 1 chair	30.00
	plus, for each additional chair	10.00
	(Requires licensing by department of professional regulation.)	
038.01	Beauty parlor; including 1 operator, manicurist or cosmetologist	30.00
	plus, for each additional operator, manicurist or cosmetologist	10.00
038.02	plus, tanning facilities	20.00
	(Requires licensing by department of professional regulation.)	
039.00	Bicycle repair shop not included in receipted business; including 2 employees	20.00
	plus, for each additional employee	3.00
040.01	Bicycle and accessories sales and service; up to 4 employees	30.00
040.02	5—8 employees	60.00
040.03	more than 8, each additional employee	3.00
	Billiard table: See Amusement center; amusement device.	
041.01	Boat sales, new or used and with or without service; up to 4 employees	30.00
041.02	5—8 employees	60.00
041.03	more than 8, each additional employee	3.00
042.00	Bottling company or distributor; including 2 employees	100.00
	plus, for each additional employee	3.00
043.01	Boutique; up to 4 employees	30.00
043.02	5—8 employees	60.00
043.03	more than 8, each additional employee	3.00
044.00	Bowling alley; including 8 lanes	150.00
	plus, for each additional lane	20.00
	(Subject to provisions of this Code of Ordinances pertaining to public amusements.)	

045.00	Brick or tile manufacturer; including 2 employees	60.00
	plus, for each additional employee	3.00
	Broker or brokerage firm; including 2 employees plus, for each additional employee	3.00
046.01	Agricultural products	100.00
046.02	Mortgage	100.00
046.03	Trucking and transportation	100.00
046.04	Stocks, bonds, mutual funds and other securities	100.00
046.05	Futures	100.00
046.06	other than listed	100.00
	(Maximum tax for combination of categories not to exceed \$200.00)	
	(Mortgage broker requires licensing by department of banking and finance. Stocks, bonds and mutual fund broker requires licensing by SEC, NASD or state comptroller. See also Real estate.)	
047.01	Building materials, paint or hardware sales or distribution; up to 4 employees	30.00
047.02	5—8 employees	60.00
047.03	more than 8, each additional employee	3.00
048.00	Bus line operating into or out of municipal limits	50.00
049.01	Butcher or meat dealer selling fresh meats at retail and paying no other license business tax; up to 4 employees	30.00
049.02	5—8 employees	60.00
049.03	more than 8, each additional employee	3.00
	(Requires food permit from department of agriculture and consumer services.)	
050.00	Cabinet maker or furniture maker; including 2 employees	60.00
	plus, for each additional employee	3.00
051.00	Cable TV (franchise)	30.00
052.00	Canning plant or factory; including 2 employees	100.00
	plus, for each additional employee	3.00
	(Requires food permit from department of agriculture and consumer services.)	
053.01	Carnival or carnival-type rides or activities; per week or fraction thereof	750.00
	(Proof of insurance is required. Location and receipt subject to approval of city manager and subject to other provisions of this Code of Ordinances pertaining to public amusements.)	
	Carpentry: See Contractor.	
054.01	Carpet or floor covering sales or installation; up to 4 employees	30.00
054.02	5—8 employees	60.00
054.03	more than 8, each additional employee	3.00
	Carpet cleaning: See Cleaning service.	
055.00	Caterer not included in a receipted business; including 2 employees	60.00
	plus, for each additional employee	3.00
056.00	Cement, concrete or artificial stone manufacturers or distributors; including 2 employees	60.00
	plus, for each additional employee	3.00
	(See also Contractor.)	
057.00	Cemetery; including 2 employees	500.00
	plus, for each additional employee	3.00
	(Classification includes the sale of burial rights and perpetual care services but does not include the sale of tombstones, grave markers, monuments or other services.)	
	(Requires licensing by the department of banking and finance.)	
	Child care: See Day nursery.	
058.00	Chiropractor; each	60.00
	(Requires licensing by department of professional regulation. See also Medical office.)	
059.01	Circus; per week or fraction thereof	750.00

	(Proof of insurance is required. Location and receipt subject to approval of city manager and subject to other provisions of this Code of Ordinances pertaining to public amusements).	
060.00	Claim or collection agency; including 2 employees	30.00
	plus, for each additional employee	3.00
061.00	Cleaning or janitorial service by 2 or more individuals, residential or commercial; including 2 employees	30.00
	plus, for each additional employee	3.00
	(This classification includes carpet cleaning, window washing and pressure washing services.)	
062.00	Coin-operated or noncoin-operated machine or device not including jukebox, amusement device, or machine dispensing merchandise; each	20.00
	(Classification includes photocopy machines, vacuum cleaning machines and other service-providing machines operated for profit. See also Amusement device, jukebox, and vending machine.)	
063.00	Cold storage plant, etc.; including 2 employees	60.00
	plus, for each additional employee	3.00
064.01	Communications equipment and supplies sales and service; up to 4 employees	30.00
064.02	5—8 employees	60.00
064.03	more than 8, each additional employee	3.00
065.01	Computer hardware or software sales and service; up to 4 employees	30.00
065.02	5—8 employees	60.00
065.03	more than 8, each additional employee	3.00
066.00	Computer system design or installation or computer programming; including 2 employees	60.00
	plus, for each additional employee	3.00
067.01	Consignment or thrift shop; up to 4 employees	30.00
067.02	5—8 employees	60.00
067.03	more than 8, each additional employee	3.00
	Contractor practicing trade or occupation listed below.	
068.01	Acoustical	75.00
068.02	Air conditioning/heating class A	60.00
068.03	Air conditioning/heating class B	60.00
068.04	Air conditioning/heating class C	60.00
068.05	Alarm systems	60.00
068.06	Building	60.00
068.07	Carpentry	60.00
068.08	Cement, concrete stone or brick	50.00
068.09	Communications or Cable TV installation	60.00
068.10	Drywall	60.00
068.11	Electrical	60.00
068.12	Excavation	60.00
068.13	General contractor	60.00
068.14	Glazing or glass installation	60.00
068.15	House or building demolition	30.00
	plus, for each house or building demolished	20.00
068.16	House or building moving	30.00
	plus, for each house or building moved	50.00
068.17	Insulation	60.00
068.18	Irrigation or landscape	60.00
068.19	Masonry or plaster	60.00
068.20	Mechanical	100.00
068.21	Painting or paper hanging	30.00
068.22	Plumbing	60.00

068.23	Residential	60.00
068.24	Roofing	60.00
068.25	Septic tank	60.00
068.26	Siding	60.00
068.27	Solar system	60.00
068.28	Sprinkler system, fire	100.00
068.29	Steel erection	100.00
068.30	Street paving	120.00
068.31	Swimming pool	60.00
068.32	Tilessetting	60.00
068.33	Tree trimming	60.00
068.34	Utility installation	60.00
068.35	Well drilling	60.00
068.36	other than listed	100.00
	Any general contractor employing contractors in the various fields listed in this schedule shall pay a tax for each type of work done by his employees unless each employee or subcontractor is licensed receipted by the city to perform the particular work actually done.	
	(Contractors are subject to state licensing and other provisions of this Code of Ordinances which pertain. Septic tank contractors require licensing by department of health and rehabilitative services.)	
	Convalescent center: See Hospital, sanatorium or nursing home.	
069.01	Convenience store; up to 4 employees	30.00
069.02	5—8 employees	60.00
069.03	more than 8, each additional employee	3.00
069.04	plus gasoline sales	60.00
	(Sale of alcoholic beverages requires licensing by division of alcoholic beverages and tobacco. Sale of food products requires permit from department of agriculture and consumer services.)	
070.00	Counseling practitioner or therapist; each	60.00
	(Requires licensing by department of professional regulation.)	
071.00	Credit bureau; including 2 employees	30.00
	plus, for each additional employee	3.00
072.00	Dairy processing or manufacturing milk or dairy products; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Requires licensing by department of agriculture and consumer services.)	
073.00	Data processing service; including 2 employees	75.00
	plus, for each additional employee	3.00
074.00	Data storage and retrieval service; including 2 employees	75.00
	plus, for each additional employee	3.00
075.00	Day care, adult; including 2 employees	30.00
	plus, for each additional employee	3.00
	(Requires licensing by department of health and rehabilitative services.)	
076.00	Day nursery, kindergarten or child care service; including 2 employees	30.00
	plus, for each additional employee	3.00
	(Requires licensing by department of health and rehabilitative services except as exempted by Florida Statutes.)	
077.01	Decorator or interior design service; including 2 employees	60.00
	plus, for each additional employee	3.00
077.02	plus, retail sale of home furnishings	30.00
078.00	Delicatessen; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Requires food permit issued by department of agriculture and consumer services.)	

	Delivery company: See Express company.	
079.00	Dental laboratory; including 2 employees	40.00
	plus, for each additional employee	3.00
	(Requires certificate of registration from department of professional regulation.)	
080.00	Dentist; each	60.00
	(Requires licensing by department of professional regulation.)	
081.00	Dentist's office; including 2 employees other than dentist	60.00
	plus, for each additional employee	3.00
	(Hygienists require licensing by department of professional regulation.)	
082.01	Department or variety store; up to 4 employees	30.00
082.02	5—8 employees	60.00
082.03	more than 8, for each additional employee	3.00
083.00	Detective or investigator guaranteeing protection for compensation or making personal or commercial investigations or acting as process server; each	50.00
	(Requires licensing by department of state except as exempted by Florida Statutes.)	
084.00	Detective or investigative agency; including 2 employees other than detective or investigator	100.00
	plus, for each additional employee	3.00
	(Requires licensing by department of state except as exempted by Florida Statutes.)	
	Development company: See Land development company.	
085.01	Diet center or weight-reduction counseling; including 2 employees	50.00
	plus, for each additional employee	3.00
085.02	plus, exercise equipment or facilities	15.00
086.00	Draftsman, each	30.00
	(Not to include any person engaged by a single employer to provide drafting services.)	
	Dressmaker: See Tailor.	
	Drive-in restaurant: See Restaurant.	
087.00	Driver of vehicle for hire operating on the streets of the city, where such driver pays mileage tax to the state and is under the control of the public service commission	20.00
088.01	Drugstore or pharmacy with or without sale of miscellaneous personal items; up to 4 employees	30.00
088.02	5—8 employees	60.00
088.03	more than 8, for each additional employee	3.00
	(Requires permit issued by the Board of Pharmacy.)	
089.00	Drycleaner or pressing service maintaining an established place of business in the city; including 2 employees	40.00
	plus, for each additional employee	3.00
090.00	Drycleaner or pressing service maintaining a collection agency in the city but doing cleaning or pressing outside of the corporate limits; including 2 employees	60.00
	plus, for each additional employee	3.00
091.01	Dry goods; up to 4 employees	30.00
091.02	5—8 employees	60.00
091.03	more than 8, each additional employee	3.00
	Drywall: See Contractor.	
092.00	Duplication service utilizing mimeograph, photocopy, heat transfer or other similar equipment other than printing equipment; including 2 employees	30.00
	plus, for each employee	3.00
	Educational or instructional establishment including 2 employees	
	plus, for each additional employee	3.00
093.01	Academic, private	50.00
093.02	Arts and crafts	50.00
093.03	Business or secretarial	50.00

093.04	Cosmetology or related instruction	50.00
093.05	Dance, music or fine arts	50.00
093.06	Trade or technical	50.00
093.07	other than listed	60.00
	(Not to include accredited educational institutions exempted by Florida Statutes from licensing tax.)	
	(Cosmetology instructors require licensing by the department of professional regulation.)	
	Electric appliances: See Appliances.	
094.01	Electric equipment, fixtures or supplies sales and service; up to 4 employees	30.00
094.02	5—8 employees	60.00
094.03	more than 8, each additional employees	3.00
095.00	Electric equipment service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Classification applies to business or individual engaged in service or repair work not requiring contractor licensed by state.)	
	Electrical: See Contractor.	
096.00	Electricity; persons or corporation furnishing (franchise)	125.00
097.01	Electronic equipment or supplies sales and service; up to 4 employees	30.00
097.02	5—8 employees	60.00
097.03	more than 8, each additional employee	3.00
098.00	Electronic equipment service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	Electronic game recreation center: See Amusement center.	
099.00	Employment agency; including 2 employees	50.00
	plus, for each additional employee	3.00
100.00	Employment contractor or temporary help service; including 2 employees	60.00
	plus, for each additional employee	3.00
101.00	Engineer or surveyor; each	60.00
	(Not to include any person engaged by a single employer to provide engineering or surveying services.)	
	(Requires licensing by department of professional regulation.)	
102.00	Engineering or surveying firm; including 2 employees other than engineers or surveyors	60.00
	plus, for each additional employee	3.00
	(Requires certification by department of professional regulation.)	
103.00	Engine or motor sales or repair; including 2 employees	60.00
	plus, for each additional employee	3.00
104.00	Engraver not employed by receipted business; including 2 employees	20.00
	plus, for each additional employee	3.00
105.00	Equipment rental not listed elsewhere in this schedule; including 2 employees	60.00
	plus, for each additional employee	3.00
106.01	Equipment sales and service not listed elsewhere in this schedule; up to 4 employees	30.00
106.02	5—8 employees	60.00
106.03	more than 8, for each additional employee	3.00
107.00	Equipment service or repair without retail sales and not listed elsewhere in this schedule; including 2 employees	50.00
	plus, for each additional employee	3.00
	Excavation: See Contractor.	
108.00	Express or parcel delivery company; including 2 employees	70.00
	plus, for each additional employee	3.00
109.00	Exterminator or pest control service; including 2 employees	60.00
	plus, for each additional employee	3.00
	(Requires licensing by department of agriculture and consumer services.)	

	Fabrication: See Machine shop.	
110.01	Farm equipment or tractor sales and service; up to 4 employees	30.00
110.02	5—8 employees	60.00
110.03	more than 8, for each additional employee	3.00
111.00	Farm equipment or tractor service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
112.00	Fence sales and installation, commercial or retail; including 2 employees	60.00
	plus, for each additional employee	3.00
113.00	Fertilizer manufacturer selling at retail or wholesale; including 2 employees	120.00
	plus, for each additional employee	3.00
114.01	Fire extinguisher sales, service or recharge; up to 4 employees	30.00
114.02	5—8 employees	60.00
114.03	more than 8, each additional employee	3.00
	(Requires licensing by state fire marshal.)	
	Firearms: See Guns.	
115.01	Fish or shellfish dealer; up to 4 employees	30.00
115.02	5—8 employees	60.00
115.03	more than 8, for each additional employee	3.00
	Fitness center: See Health studio.	
	Floor covering: See Carpet.	
116.00	Florist with or without delivery service; including 2 employees	40.00
	plus, for each additional employee	3.00
117.00	Frame shop, either custom or self-service, not included in receipted business; including 2 employees	60.00
	plus, for each additional employee	3.00
	Fuel oil: See Petroleum products.	
118.00	Funeral director; each	60.00
	(Requires licensing by department of professional regulation.)	
119.00	Funeral home; including 2 employees other than funeral director	60.00
	plus, for each additional employee	3.00
	(Requires licensing by department of professional regulation.)	
120.00	Furniture rental or leasing; including 2 employees	60.00
	plus, for each additional employee	3.00
121.00	Furniture repair or refinishing not included in a receipted business; including 2 employees	10.00
	plus, for each additional employee	3.00
122.01	Furniture retail or wholesale; up to 4 employees	30.00
122.02	5—8 employees	60.00
122.03	more than 8, for each additional employee	3.00
122.04	plus repair, refinishing or reupholstery	30.00
123.01	Garden and lawn maintenance equipment or supplies sales, other than nursery; up to 4 employees	30.00
123.02	5—8 employees	60.00
123.03	more than 8, for each additional employee	3.00
	Garden and lawn maintenance service: See Lawn service.	
124.00	Gas, liquefied; bottled or bulk; including 2 employees	150.00
	plus, for each additional employee	3.00
	(Requires licensing by department of insurance.)	
125.00	Gas, natural (franchise)	75.00
	Gasoline: See Automobile or other vehicle service, maintenance or repair, retailer or Convenience store.	
126.01	Gift shop or greeting card shop; up to 4 employees	30.00
126.02	5—8 employees	60.00

126.03	more than 8, for each additional employee	3.00
127.01	Glass; auto, plate, window or mirror sale or installation; up to 4 employees	30.00
127.02	5—8 employees	60.00
127.03	more than 8, for each additional employee	3.00
	(See also Contractor: glazing or glass installation.)	
128.00	Glass coating or tinting, automotive, residential or commercial; including 2 employees	60.00
	plus, for each additional employee	3.00
129.00	Go-cart center, to include facilities for operation of go-carts and other motor-propelled vehicles for amusement purposes, place of business; including 2 employees	70.00
	plus, for each additional employee	3.00
	(Subject to provisions of this Code of Ordinances pertaining to public amusements.)	
130.00	Golf course, miniature; including 2 employees	70.00
	plus, for each additional employees	3.00
	Greeting card shop: See Gift shop.	
131.01	Grocery store; up to 4 employees	30.00
131.02	5—8 employees	60.00
131.03	more than 8, for each additional employee	3.00
	(Sale of food products requires food permit from department of agriculture and consumer services.)	
132.00	Grove caretaker; including 2 employees	30.00
	plus, for each additional employee	3.00
133.00	Guard and patrol service; including 2 employees	60.00
	plus, for each additional employee	3.00
	(Requires licensing by department of state except as exempted by Florida Statutes.)	
134.00	Guns or firearms dealer whether from stock or from mail-order catalogue and whether or not other stock is carried; including 2 employees	100.00
	plus, for each additional employee	3.00
	(Federal firearms license required for sale of any firearm.)	
	Gym, spa or fitness center: See Health studio.	
	Hardware store: See Building materials or Hardware store.	
135.01	Health food store; up to 4 employees	30.00
135.02	5—8 employees	60.00
135.03	more than 8, for each additional employee	3.00
136.00	Health maintenance organization providing prepaid health care services; including 1 agent or solicitor	50.00
	plus, for each additional agent	30.00
137.00	Health studio engaged in the sale of future services for instruction, training or assistance in a program of physical exercise or in the sale of future services for the right or privilege to use equipment or facilities in furtherance of a program of physical exercise; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Requires \$50,000.00 bond and notification of department of agriculture and consumer services upon issuance of business tax receipt except as exempted by Florida Statutes.)	
138.01	Hearing aid center; up to 4 employees other than hearing aid specialist or audiologist	30.00
138.02	5—8 employees	60.00
138.03	9 or more employees; each	3.00
	(Requires hearing aid specialist or audiologist.)	
139.00	Hearing aid specialist or audiologist; each	60.00
	(Requires licensing by department of professional regulation.)	
	Heating: See Air conditioning and heating.	
	Home improvement materials: See Building materials.	
140.00	Hospital, sanatorium or nursing home including 2 employees	60.00
	plus, for each additional employee	3.00

	(Tax not to exceed \$200.00)	
	(Requires licensing by department of health and rehabilitative services.)	
	Classification includes convalescent centers, rest homes, adult congregate living facilities and other similar establishments providing housing, food service, personal services, or nursing service to adults for periods exceeding 24 hours. See also Adult day care.	
141.00	Hotel or motel	30.00
	plus, for each unit	1.00
	(Requires licensing by division of hotels and restaurants.)	
142.01	Hot tub or spa dealer not included in receipted business; up to 4 employees	30.00
142.02	5—8 employees	60.00
142.03	more than 8, for each additional employee	3.00
	House moving or demolition: See Contractor.	
	House cleaning: See Cleaning or janitorial service.	
143.00	Ice cream manufacturer, selling at wholesale or retail; including 2 employees	60.00
	plus, for each additional employee	3.00
	(Requires licensing by department of agriculture and consumer services.)	
144.00	Ice cream or frozen desserts vendor selling from cart, wagon or other vehicle; each	20.00
	(Requires licensing by division of hotels and restaurants.)	
145.00	Ice cream parlor selling ice cream or frozen desserts and beverages only; including 2 employees	20.00
	plus, for each additional employee	3.00
	(Requires licensing by division of hotels and restaurants.)	
146.00	Ice factory selling at wholesale or retail; including cold storage connected therewith and 2 employees	120.00
	plus, for each additional employee	3.00
	Insulation: See Contractor, insulation; or see Glass coating or tinting.	
147.00	Insurance agency; including 2 employees other than agent or solicitor when agent fee not remitted by insurance company transacting insurance through agency	60.00
	plus, for each additional employee	3.00
	(Requires licensing by department of insurance.)	
148.00	Insurance company transacting insurance within the municipal limits whether or not maintaining a place of business within the municipal limits; including one agent	50.00
	plus, for each additional agent	30.00
	(Requires licensing by department of insurance.)	
	Interior design: See Decorator.	
	Irrigation: See Contractor, irrigation.	
	Investigator: See Detective.	
	Investment company: See Broker.	
	Janitor service: See Cleaning or janitorial service.	
149.01	Jewelry, watch or clock sales service and repair; up to 4 employees	30.00
149.02	5—8 employees	60.00
149.03	more than 8, each additional employee	3.00
150.00	Junk dealer; including 2 employees	100.00
	plus, for each additional employee	3.00
	(Special exception use.)	
151.00	Jukebox; each	60.00
152.00	Karate or other martial arts instruction; with or without exercise equipment; including 2 employees	100.00
	plus, for each additional employee	3.00
	(See Health studio classification if physical exercise equipment is utilized.)	
	Kenel: See Animal clinic.	
	Kindergarten: See Day nursery.	

	Laboratory: See Dental laboratory; or see Medical laboratory.	
	Landscaping: See Contractor, irrigation or landscape.	
153.00	Land development company; including 2 employees	100.00
	plus, for each additional employee	3.00
	(Requires registration with division of florida land sales, condominiums and mobile homes trust fund.)	
154.01	Laundromat or self-service laundry; including 2 employees	60.00
	plus, for each additional employee	3.00
154.02	coin-operated washer or dryer; for 1 machine	30.00
	plus, for each additional machine	2.00
155.00	Laundry or linen supply service; including 2 employees	60.00
	plus, for each additional employee	3.00
156.00	Lawn or yard service by 2 or more individuals, residential or commercial; including 2 employees	30.00
	plus, for each additional employee	3.00
	Lawyer: See Attorney.	
157.00	Legal firm; including 2 employees other than attorney	60.00
	plus, for each additional employee	3.00
158.00	Loan company or credit agency other than bank; including 2 employees	100.00
	plus, for each additional employee	3.00
159.00	Locksmith; including 2 employees	30.00
	plus, for each additional employee	3.00
160.01	Lumber dealer, wholesale or retail; up to 4 employees	30.00
160.02	5—8 employees	60.00
160.03	more than 8, each additional employee	3.00
	Lunch stand: See Restaurant.	
161.00	Machine, repair, fabrication or welding shop; including 2 employees	50.00
	plus, for each additional employee	3.00
	(See also Automotive service, maintenance or repair.)	
	Mail service: See Packaging and shipping.	
162.00	Management company engaged in operations, administration or provision of support services for the purpose of managing the property or business of another person, firm or corporation; including 2 employees	100.00
	plus, for each additional employee	3.00
163.00	Manufacturer not listed elsewhere in this schedule; including 2 employees	60.00
	plus, for each additional employee	3.00
164.01	Marine equipment and supplies sales and service; up to 4 employees	30.00
164.02	5—8 employees	60.00
164.03	more than 8, each additional employee	3.00
165.00	Marine equipment service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	Masonry: See Contractor, masonry.	
	Martial arts: See Karate.	
	Meats: See Butcher.	
166.00	Medical or clinical laboratory; including 2 employees	40.00
	plus, for each additional employee	3.00
	(Requires licensing by department of health and rehabilitative services except as exempted by Florida Statutes.)	
167.00	Medical office or clinic; including 2 employees other than physician	60.00
	plus, for each additional employee	3.00
	(Physician's assistant requires certification by department of professional regulation.)	
168.01	Merchant not listed elsewhere in this schedule; up to 4 employees	30.00

168.02	5—8 employees	60.00
168.03	more than 8, for each additional employee	3.00
169.01	Messenger or delivery service not included in receipted business; including 2 employees	20.00
	plus, for each additional employee	3.00
169.02	plus, retail or catalogue sale of novelty or party items to be delivered	10.00
170.00	Millwork not included in a receipted business; including 2 employees	50.00
	plus, for each additional employee	3.00
171.00	Mining and wholesale or retail sale of mined product; including 2 employees	100.00
	plus, for each additional employee	3.00
172.00	Mobile home dealer or recreational vehicle dealer; including 2 employees	100.00
	plus, for each additional employee	3.00
	(Requires licensing by department of highway safety and motor vehicles. Setup operations do not require payment of business tax.)	
173.00	Mobile home or recreational vehicle park	30.00
	plus, for each additional unit	1.00
	Mobile telephone equipment: See Communications equipment.	
174.00	Monument, tombstone or burial site services dealer; including 2 employees	30.00
	plus, for each additional employee	3.00
	Mortgage broker: See Broker.	
	Motel: See Hotel.	
	Motion picture theater	
175.01	seating capacity, 300 or less	50.00
175.02	seating capacity, 301—600	100.00
175.03	seating capacity, 601—1,000	150.00
175.04	seating capacity, more than 1,000	200.00
	Motor: See Engine.	
176.00	Motorcycle repair shop without retail sales; including 2 employees	40.00
	plus, for each additional employee	3.00
177.01	Motorcycle sales, new or used and with or without service; up to 4 employees	30.00
177.02	5—8 employees	60.00
177.03	more than 8, each additional employee	3.00
178.00	Moving equipment, trailer or truck rental; including 2 employees	60.00
	plus, for each additional employee	3.00
179.01	Musical instruments sales, rental or repair; up to 4 employees	30.00
179.02	5—8 employees	60.00
179.03	more than 8, each additional employee	3.00
180.00	Naturopathic physician; each	60.00
	(Requires licensing by department of professional regulation. See also Medical office.)	
181.00	Newspaper publishing or distribution; including 2 employees	100.00
	plus, for each additional employee	3.00
	Nursery, day: See Day nursery.	
182.01	Nursery or garden center dealing in retail sale of plants, trees, shrubs or other such stock with or without sale of gardening equipment or supplies; up to 4 employees	30.00
182.02	5—8 employees	60.00
182.03	more than 8, each additional employee	3.00
	(Requires certificate of registration with department of agriculture and consumer services.)	
183.00	Nursery stock or forest trees agent or dealer	50.00
	(Requires certificate of registration with department of agriculture and consumer services.)	
	Nursing home: See Hospital, sanatorium or nursing home.	
184.00	Oculist, optician, optometrist or ophthalmologist; each	60.00

	(Requires licensing by department of professional regulation. See also Medical office.)	
185.01	Office equipment or supplies sales or service; up to 4 employees	30.00
185.02	5—8 employees	60.00
185.03	more than 8, each additional employee	3.00
186.00	Office equipment service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	Office furniture: See Furniture.	
187.01	Optical devices, equipment and supplies; up to 4 employees	30.00
187.02	5—8 employees	60.00
187.03	more than 8, each additional employee	3.00
	(Requires licensed optician.)	
188.00	Osteopath; each	60.00
	(Requires licensing by department of professional regulation. See also Medical office.)	
189.00	Packaging and shipping or mail service not included in a receipted business; including 2 employees	60.00
	plus, for each additional employee	3.00
190.00	Packing company, fruit or vegetables; including 2 employees	120.00
	plus, for each additional employee	3.00
	Paint, retail: See Building materials or see Arts and crafts supplies.	
	Painter or paperhanger: See Contractor, painting.	
191.00	Parade for the purpose of advertising or promoting performance to be held outside the municipal limits; per parade	300.00
	(Requires proof of insurance and approval of city commission.)	
192.00	Pawnbroker or pawnshop; including 2 employees	200.00
	plus, for each additional employee	3.00
	Peddler selling products or merchandise from a wagon, vehicle, or other conveyance whether in a fixed location or by traveling from street to street or from place to place	
193.01	Selling farm, grove, horticultural or other products grown in Florida by such peddler	Exempt*
193.02	Selling merchandise or products other than as stated in preceding category; each	60.00
	(Subject to other provisions of this Code of Ordinances which pertain to peddlers and solicitors. No products or merchandise may be sold from roadside within city limits except in an agricultural district after approval as special exception use. Classification does not include solicitors or other persons taking orders for future delivery of goods or services.)	
	* (Exempt from business tax receipt requirement but subject to other provisions of this Code, including peddler registration fee.)	
194.00	Petroleum products and fuel oil wholesale or distribution; including 2 employees	60.00
	plus, for each additional employee	3.00
	Pets: See Animals.	
195.01	Phonograph records and other sound recordings sales; up to 4 employees	30.00
195.02	5—8 employees	60.00
195.03	more than 8, each additional employee	3.00
	Photographer; including 2 employees	
	plus, for each additional employee	3.00
196.01	permanently located in city	50.00
196.02	itinerant	100.00
196.03	Photographic equipment or supplies sales; up to 4 employees	30.00
196.04	5—8 employees	60.00
196.05	more than 8, each additional employee	3.00
196.06	plus, for photo processing service	30.00
197.01	Photo processing service not included in business retailing in photographic equipment or supplies other than film; up to 4 employees	30.00
197.02	5—8 employees	60.00

197.03	more than 8, each additional employee	3.00
198.00	Physician; each	60.00
	(Classification includes anesthesiologists, radiologists, psychiatrists, and all others licensed to practice medicine in this state.)	
	(Requires licensing by department of professional regulation. See also Medical office.)	
199.00	Piano tuner; each	20.00
	Plasterer: See Contractor.	
200.00	Plastics products manufacture, molding or extrusion with or without wholesale or retail sale; including 2 employees	100.00
	plus, for each additional employee	3.00
	Plumber: See Contractor, plumbing	
201.01	Plumbing fixtures or supplies sales; up to 4 employees	30.00
201.02	5—8 employees	60.00
201.03	more than 8, each additional employee	3.00
	Pool service: See Swimming pool.	
202.00	Print shop or printer engaged in job printing; including 2 employees	30.00
	plus, for each additional employee	3.00
203.00	Process server not included in receipted business	50.00
204.00	Production company filming for commercial purposes; per day	250.00
205.00	Radio station or broadcasting company; including 2 employees	200.00
	Radios: See Television and radio.	
206.00	Railroad company; each	100.00
207.00	Real estate agency; including 2 employees other than salesmen or brokers	60.00
	plus, for each additional employee	3.00
208.00	Real estate broker or salesman; each	30.00
	(Requires licensing by department of professional regulation.)	
	Real estate developer: See Land development company.	
209.00	Real estate rental other than apartment building or complex when more than 2 dwelling units are owned by single person, firm or corporation	30.00
	plus, for each additional unit in excess of 6	3.00
	Recreational vehicles: See Mobile home.	
210.00	Recycling company dealing in paper, aluminum, glass or other recyclable product; including 2 employees	100.00
	plus, for each additional employee	3.00
211.00	Repair of small articles and home products not included in receipted business; including 2 employees	10.00
	plus, for each additional employee	3.00
	Restaurant, café, cafeteria, dining room, drive-in, lunch stand or snack counter	
212.01	1—25 seats	30.00
212.02	26—50 seats	40.00
212.03	51—75 seats	60.00
	plus, for each seat in addition to 75	0.50
212.04	Drive-in or take-out service only	50.00
212.05	Lunch stand or snack counter only, no seating	20.00
	(Requires licensing by division of hotels and restaurants.)	
213.00	Roof structures manufacturer selling at wholesale or retail; including 2 employees	100.00
	plus, for each additional employee	3.00
	Roofing: See Contractor, roofing	
214.00	Roominghouse	30.00
	plus, for each unit	1.00
	Saving and loan association: See Bank and trust.	

	Seamstress: See Tailor.	
215.00	Security system sales, installation and service including safes, vaults, burglar alarms and other security devices but not to include fire sprinkler systems; including 2 employees	100.00
	plus, for each additional employee	3.00
216.00	Septic tank and system cleaning; including 2 employees	50.00
	plus, for each additional employee	3.00
	Septic tank installation: See Contractor.	
217.00	Service or repair shop without retail sales and not listed elsewhere in this schedule; including 2 employees	50.00
	plus, for each additional employee	3.00
218.01	Sewing machine sales and service, with or without sale of fabrics, notions and sewing supplies; up to 4 employees	30.00
218.02	5—8 employees	60.00
218.03	more than 8, each additional employee	3.00
219.00	Sheet metal works; including 2 employees	60.00
	plus, for each additional employee	3.00
	Shoe repair: See Repair of small articles and home products.	
	Shoes: See Apparel and accessories.	
220.00	Shoeshine stand; each	4.00
	Show or performance for public amusement:	
221.01	Theatrical or other performance under tent or temporary structure, covered or uncovered, per day	187.50
221.02	Itinerant or open air performance, per day	200.00
221.03	Performance, other than by amateur performers, held under the auspices of local organization at the high school with the approval of the school board, per day	20.00
	(Subject to provisions of this Code of Ordinances pertaining to public amusements. See also Theater.)	
	Sidewalk builders: See Contractor, cement.	
222.00	Sign, painter; each	30.00
223.00	Skating rink; including 2 employees	200.00
	plus, for each additional employee	3.00
	(Subject to provisions of this Code of Ordinances pertaining to public amusements.)	
	Solicitation	
224.01	Solicitation of funds on behalf of charitable or nonprofit organization	30.00
	(Subject to registration with department of state in accordance with Florida Statutes and subject to provisions of this Code of Ordinances which pertain to peddlers and solicitors.)	
224.02	Home solicitation sales other than by telephone	60.00
	(Subject to permit from county in accordance with Florida Statutes and subject to provisions of this Code of Ordinances which pertain to peddlers and solicitors.)	
225.01	Specialty shop; up to 4 employees	30.00
225.02	5—8 employees	60.00
225.03	more than 8, each additional employee	3.00
226.01	Sporting goods sales; up to 4 employees	30.00
226.02	5—8 employees	60.00
226.03	more than 8, each additional employee	3.00
	(Sale of firearms requires federal firearms license and separate local business tax receipt as firearms dealer.)	
	Sprinkler system, fire: See Contractor, sprinkler system	
	Sprinkler system, lawn: See Contractor, irrigation.	
	Street paving: See Contractor, street paving.	
	Swimming pool installation: See Contractor, swimming pool.	
227.00	Swimming pool maintenance service without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00

228.01	Swimming pool supplies, equipment and accessories sales and service; up to 4 employees	30.00
228.02	5—8 employees	60.00
228.03	more than 8, each additional employee	3.00
228.04	plus, pool maintenance service	30.00
229.01	Tailor not included in receipted business; up to 4 employees	30.00
229.02	5—8 employees	60.00
229.03	more than 8, each additional employee	3.00
230.00	Tanning salon not included in receipted business; including 2 employees	60.00
	plus, for each additional employee	3.00
	Tarpaulin: See Awning or tarpaulin manufacturer.	
231.00	Taxicab or vehicle for hire operating for the transportation of persons within the municipal limits; including 1 vehicle	40.00
	plus, for each additional vehicle	20.00
	(Requires commercial driver's license issued by State of Florida and proof of insurance with limits to be established by the city manager.)	
232.00	Telegraph service; including 2 employees	50.00
	plus, for each additional employee	3.00
233.00	Telephone answering service; including 2 employees	60.00
	plus, for each additional employee	3.00
234.00	Telephone company (franchise)	75.00
	Temporary services: See Employment contractor.	
	Television, cable: See Cable television.	
235.01	Television or radio sales and service; up to 4 employees	30.00
235.02	5—8 employees	60.00
235.03	more than 8, each additional employee	3.00
236.00	Television or radio service or repair without retail sales; including 2 employees	50.00
	plus, for each additional employee	3.00
	Television or radio rental: See Furniture rental.	
	Theater: See Motion picture theater.	
	Therapist: See Counseling.	
	Thrift shop: See Consignment shop.	
	Title company: See Abstract company.	
	Tombstones: See Monument or tombstone dealer.	
	Towing or wrecker service: See Automotive service.	
237.01	Toy sales not included in receipted business; up to 4 employees	30.00
237.02	5—8 employees	60.00
237.03	more than 8, each additional employee	3.00
	Tractors: See Equipment.	
	Trailer rental: See Moving equipment or trailer rental.	
238.00	Trampoline or rebound tumbling facilities or place of business; including 2 employees	50.00
	plus, for each additional employee	3.00
	(Subject to provisions of this Code of Ordinances pertaining to public amusements.)	
	Trailer park: See Mobile home park.	
239.01	Travel agency; up to 4 employees	30.00
239.02	5—8 employees	60.00
239.03	more than 8, each additional employee	3.00
	(Requires registration or letter of exemption from department of agriculture and consumer services.)	
	Tree service or tree surgeon: See Contractor.	
240.01	Trophy or awards sales with or without engraving service not included in receipted business; up to 4 employees	30.00

240.02	5—8 employees	60.00
240.03	more than 8, each additional employee	3.00
	Trucks: See Automobile or other vehicles.	
241.00	Typewriter or office machine repairman not included in receipted business; each	20.00
	Typewriters: See Office equipment.	
	Undertaker: See Funeral director.	
	Uniform supply service: See Laundry or linen supply.	
242.00	Upholsterer not included in other receipted business and engaged in upholstery or reupholstery of furniture, boats, aircraft, automobiles or other vehicles; including 2 employees	30.00
	plus, for each additional employee	3.00
243.01	Vacuum cleaner sales, service or repair with or without repair of small home appliances and not included in receipted business; up to 4 employees	30.00
243.02	5—8 employees	60.00
243.03	more than 8, each additional employee	3.00
	Variety store: See Department store.	
	Vaults: See Security system.	
244.00	Vending machine dispensing merchandise of any kind except as exempted in section 13-24 and not including machines classified as amusement devices or coin-operated devices, provided that this tax shall be paid by the owner of the machine; each	20.00
	(Water vending machine requires permit from department of health and rehabilitative services.)	
245.00	Veterinarian or veterinary surgeon; each	60.00
	(Requires licensing by department of professional regulation. See also Animal clinic.)	
	Video game center: See Amusement center.	
246.00	Video tape rentals and clubs; including 2 employees	60.00
	plus, for each additional employee	3.00
	Vitamins: See Health food store or see Drugstore.	
247.01	Wallcovering or window treatment sales or installation; up to 4 employees	30.00
247.02	5—8 employees	60.00
247.03	more than 8, each additional employee	3.00
248.00	Warehouse or storage facility leasing; including 2 employees	60.00
	plus, for each additional employee	3.00
	Watch or clock repair shop: See Jewelry, watch or clock.	
249.00	Water companies, bottled or bulk sale or delivery; including 2 employees	60.00
	plus, for each additional employee	3.00
	(Requires permit from department of health and rehabilitative services.)	
250.00	Water softening and conditioning equipment, service or supplies; including 2 employees	60.00
	plus, for each additional employee	3.00
	Welding: See Machine shop.	
	Well drilling: See Contractor.	
	Window washing: See Cleaning service.	
	Yard maintenance: See Lawn service.	
	Exempt from local business tax in accordance with section 19-120 et seq.	
	Religious	no fee
	Charitable	no fee
	Educational	no fee
	65 years or older, no more than 1 employee	no fee
	Disabled veteran or unmarried spouse	\$50.00 exemption
251.00	Unclassified business, profession, industry or occupation other than unclassified equipment rental, sales, etc.; manufacturer; merchant; service or repair listed hereinbefore	100.00

(Ord. No. 2006-47, § 2, 12-5-06)
