

Sec. 19-11. - Local business tax schedule.

- (a) The local business tax amounts, which shall be paid by every person engaging in or managing businesses, professions or occupations for which a local business tax receipt is required are hereby fixed as follows:

TAX SCHEDULE

- (1) *Abstractors of title* \$200.38
- (2) *Amusements* 68.43
 - a. *Bowling alleys* 68.43
Each additional alley after first two (2) 14.27
 - b. *Golf instructor* 40.74
- (3) *Armored car, each vehicle* 68.43
- (4) *Automobile garage and filling station:*
 - a. *Repair garage and/or filling station permitting sale of accessories, tires and tubes, gas, oil, batteries and operation of repair department, but not including merchandise licenses elsewhere in this chapter:*
 1. *When operated solely by the proprietor or manager and no persons employed* 53.76
 2. *When not more than two (2) persons are employed* 68.43
 3. *When not more than four (4) persons are employed* 105.87
 4. *When not more than six (6) persons are employed* 133.58
 5. *When more than six (6) persons are employed* 200.36
 - b. *Filling station, permitting sale of gasoline and oil only* 40.74
 - c. *Painting and replacement of tops, seats, cushions, seat covers and operation of a paint shop* 68.43
- (5) *Automobile and drive-yourself units:*
 - a. *General automobile dealer, permitting sale of new or used cars, repair or replacement parts and operation of repair department* 265.53
 - b. *For each additional location where used cars are sold by a general automobile dealer* 68.43
 - c. *Automobile wreckers:*
 1. *Automobile wrecker and sale of used automobile parts* 105.89
 2. *Wrecker service only (towing only)* 68.43
 - d. *Drive-yourself automobile companies for persons engaged in the business of renting automobiles to be driven by others:*
 1. *First six (6) cars, each* 40.74
 2. *Additional cars up to fourteen (14), such additional cars, each* 14.27
 3. *More than a total of twenty (20) cars* 423.51
 - e. *Drive-yourself motor bikes and motor scooters:*
 1. *First six (6) bikes or scooters, each* 14.27
 2. *Additional bikes or scooters, each* 6.13

- (6) *Automobile wash and polish* 68.42
- (7) *Bakeries:*
 - a. Retail 53.76
 - b. Wholesale 105.87
- (8) *Banks and savings and loan associations:*
 - a. 1—25 employees per location 268.78
 - b. 26—100 employees per location 403.97
 - c. 101 or more employees per location 537.55
- (9) *Barbershops/beauty parlors:*
 - a. For one (1) through four (4) chairs 68.43
 - b. For each additional chair in excess of four (4) 21.18
- (10) *Billboards, per sign* 26.07
- (11) *Boat dealers, including repair parts and marine supplies* 268.78
- (12) *Boats drive-yourself, per boat* 14.27
- (13) *Boat yards* 68.43
- (14) *Bondsmen, professional* (any person making bail bonds other than individual involved) 268.78
- (15) *Broadcasting stations* 159.64
- (16) *Brokers/real estate and stockbrokers:*
 - a. A principal or employer operating as a real estate broker licensed pursuant to F.S. ch. 475 94.50
 - b. In conformance with F.S. § 205.067, there shall be no tax levied with regard to an individual licensed and operating as a broker associate or sales associate pursuant to F.S. ch. 475, when said individual serves as an employee or independent contractor of a principal who pays the applicable tax.
 - c. Stockbrokers with not more than three (3) sales persons 94.50
 - d. Each additional stockbroker in excess of three (3) 20.38
 - e. The maximum fee for a stockbroker 400.72
- (17) *Business office* 68.43
- (18) *Catering and preparation of food for off premises consumption* 68.43
- (19) *Christmas tree sales, temporary* four (4) to six (6) weeks before Christmas:
 - a. \$1.00 through \$999.00 of wholesale inventory 24.45
 - b. Each additional one thousand dollars (\$1,000.00) of wholesale inventory 8.15
- (20) *Coin-operated machines:*
 - a. Game, music and coin-operated machines, other, each 14.27
 - b. Game and music machine operator 68.43
- (21) *Commercial laboratory* 68.43
- (22) *Concrete products* 133.58
- (23) *Dog tracks, per day* 81.46

- (24) *Dry cleaning or pressing:*
 - a. Dry cleaning plant or pressing, clothing or pressing club 94.50
 - b. Agency or branch office for dry cleaning or pressing only 26.07
 - c. Agency or branch office for dry cleaning or pressing and including agency for laundry work 40.74
 - d. Self-service for dry cleaning, each machine 10.19
- (25) *Finance companies* 133.58
- (26) *Fishing and charter guide captains:*
 - a. Each captain (Coast Guard license) 14.27
 - b. Seating capacity:
 - 1. 1—5 passengers 40.74
 - 2. 6—10 passengers 65.17
 - 3. 11—25 passengers 105.87
 - 4. 26—50 passengers 130.32
 - 5. 51 passengers and up 162.90
- (27) *Ferry and sightseeing captains:*
 - a. Each captain (Coast Guard license) 14.27
 - b. Seating capacity:
 - 1. 1—10 passengers 40.74
 - 2. 11—50 passengers 65.17
 - 3. 51 passengers and up 105.87
- (28) *Garbage collectors:*
 - a. Collection service consisting of 1—4 employees 68.43
 - b. Each additional employee 16.30
- (29) *Gas companies* 651.56
- (30) *Gasoline and oil dealers:*
 - a. Wholesale dealers in or agents for gasoline, and including the sale of fuel, lubricating oil and including wholesale peddlers of gasoline, including the sale of fuel or lubricating oil, including any person operating a truck or other vehicle from which gas or oil is sold or delivered at wholesale or for the purpose of resale is then termed a wholesaler or peddler within the meaning of this classification 268.78
 - b. When merchandise is included 333.93
 - c. Kerosene and fuel oil from trucks 68.43
- (31) *Gymnasium, health salon, spas, weight control centers, karate, judo, tennis, racquetball, swimming clubs* 81.46
- (32) *Home-based occupation* 65.17
- (33) *Hospital for profit, per bed* 14.27
- (34) *Insurance companies, all kinds, each company with its principal office, or maintaining an agency, or doing business within the city* 162.90

- (35) *Laundries, self-service:*
 - a. Up to ten (10) machines 40.74
 - b. Each additional machine 2.71
- (36) *Mail order agencies* 333.93
- (37) *Merchants, wholesale and retail: Annual average inventory stock, up to:*
 - a. \$1,000.00 38.80
 - b. \$1,001.00 to \$2,000.00 65.17
 - c. \$2,001.00 to \$5,000.00 127.22
 - d. \$5,001.00 to \$10,000.00 190.83
 - e. \$10,001.00 to \$25,000.00 252.88
 - f. \$25,001.00 to \$50,000.00 378.53
 - g. \$50,001.00 to \$75,000.00 504.19
 - h. \$75,001.00 to \$100,000.00 620.54
 - i. Over \$100,000.00 and with less than 20,000 square feet leasable floor area 752.41
 - j. Over \$100,000.00 and 20,000 square feet or more leasable floor area 1,580.06
- (38) *Newsstand on private property* 53.76
- (39) *Nursery, including growing, selling, installing and maintaining of plant material and landscape design (not including other merchandise)* 105.87
- (40) *Parcel delivery, per vehicle* 40.74
- (41) *Parking lots and parking garages for profit:*
 - a. Up to 25 cars 40.74
 - b. 26—50 cars 79.82
 - c. 51—100 cars 133.58
 - d. Over 100 cars 200.36
- (42) *Pawn brokers* 399.08
- (43) *Pool hall/billiard or pool table:*
 - a. First table 40.74
 - b. Next three (3) tables, each 26.07
 - c. Each additional table in excess of four (4) 14.27
- (44) *Professions: Those who practice their profession as a professional association (P.A.) or as an employee, associate, partner or otherwise are each individually required to pay the tax* 94.50
- (45) *Public stenographer* 26.07
- (46) *Publications:*
 - a. Periodicals 53.76
 - b. Daily newspapers 790.02
- (47) *Rental housing units (apartments, rooming houses, tourist homes, tourist cabins, hotel and motels):*
 - a. Having accommodations of up to three (3) guest rooms 14.27

- b. All over three (3) rooms, per sleeping room 2.71
- (48) *Rental of machinery and equipment:*
 - a. Heavy 162.90
 - b. Light 81.46
- (49) *Restaurants, drive-in restaurants, cafeterias, or dining room* —Each space for service for an automobile shall be considered as four (4) seats:
 - a. Seating not more than 15 53.76
 - b. Seating from 16 to 30 105.87
 - c. Seating from 31 to 60 159.64
 - d. Seating from 61 to 100 211.79
 - e. Seating more than 100 317.65
- (50) *Rest home, per bed* 8.15
- (51) *Schools operating for profit:*
 - a. Business, commercial or vocational schools or colleges (state license required) 127.22
 - b. Dancing schools 38.80
 - c. Beauty culture or barber schools (state license required) 65.17
 - d. Private schools, art, nursery, kindergarten, etc. 38.80
 - e. Music school 24.82
- (52) *Service and/or repair* 68.43
- (53) *Shows and entertainment for profit:*
 - a. Carnivals, circuses and rodeos 133.58
 - Amusement rides, each 16.30
 - b. Dance halls, not a licensed restaurant 211.79
 - c. Exhibits, animals, birds, reptiles and curiosities, etc. 40.74
 - d. Motion picture theaters, where admission is charged, the license fee charges determined and measured by the seating capacity:
 - 1. Where the seating capacity is one thousand (1,000) or less 268.78
 - 2. Where the seating capacity is in excess of one thousand (1,000) 529.40
 - e. Buildings fitted and used for showing professional entertainment 211.79
- (54) *Sightseeing tours, bus or limo:*
 - a. 1—10 passengers 65.17
 - b. 11—25 passengers 97.74
 - c. 26 passengers and up 130.32
- (55) *Sign manufacturing* 133.58
- (56) *Solicitors:*
 - a. By telephone 68.43
 - b. Door to door 8.15

- (57) *Storage warehouses for public use:*
 - a. Persons engaged in the business of operating what is commonly known as a storage warehouse for the purpose of storing merchandise or personal property belonging to others shall pay for the first twenty-five thousand (25,000) square feet 133.58
 - b. Each additional twenty-five thousand (25,000) square feet or fraction thereof 133.58
- (58) *Taxicabs and other public motor vehicles, both motorized and nonmotorized, each* 40.74
- (59) *Telegraph company* 399.08
- (60) *Telephone company* 1,058.78
- (61) *Television signal distribution system* 203.64
- (62) *Trailer parks authorized capacity:*
 - a. 1—15 trailers 68.43
 - b. Each additional trailer 2.71
- (63) *Trailer sales including repairs and trailer supplies* 268.78
- (64) *Undertakers or funeral directors (state license required—not including ambulance service)* 200.36
- (65) *Unclassified/miscellaneous:* Any person desiring to engage in, conduct or operate any profession or business not covered by this section (except contractors required to obtain a certificate of registration pursuant to section 11-201) shall pay a license tax in the amount of 68.43
- (66) *Vending commercial* 244.35
 - Each additional location 32.59
- (67) *Window cleaning* 26.07
- (68) *Yard maintenance* 26.07
- (69) *Non-profit charitable, religious or educational organization* No fee—
Exempt

(Code 1971, § 22-10; Ord. No. 84-2792, § 1, 4-30-84; Ord. No. 95-3894, § 5, 9-5-95; Ord. No. 97-4011, § 1, 8-4-97; Ord. No. 99-4140, § 1, 7-19-99; Ord. No. 01-4306, § 2, 6-18-01; Ord. No. 03-4456, § 1, 5-5-03; Ord. No. 05-4626, § 1, 7-5-05; Ord. No. 06-4705, § 1, 10-16-06; Ord. No. 07-4737, § 1, 5-21-07; Ord. No. 09-4858, § 1, 5-18-09; Ord. No. 11-4963, § 1, 5-16-11; Ord. No. 12-5011, § 1, 7-16-12; Ord. No. 13-5059, § 1, 5-6-13, eff. 10-1-13; Ord. No. 15-5128, § 1, 5-18-15, eff. 10-1-15)