

## ARTICLE IV. LOCAL BUSINESS TAXES\*

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\*Editor's note: Ord. No. 798-G, § 1, adopted December 14, 2006, amended the title of Art. IV to read as herein set out. Prior to inclusion of said ordinance, Art. IV was entitled, "occupational license taxes." See also the Ordinance Disposition Table.

Cross references: Business tax receipts for general contractors, § 8-426 et seq.

State law references: Business tax receipts, F.S. ch. 205.

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### Sec. 17-111. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings assigned to them in this section, except where the context clearly indicates a different meaning:

Business means any persons who are self-employed or who hold themselves out by means of advertisement or commercial listing in the classified section of a publication, telephone, building, city or other directory, by sign, printed matter, word of mouth, or otherwise as being in business or as offering for sale services, personal property, or the property of others, regardless of whether any transactions or services actually take place; or does one or more of the following acts for others for compensation: buying, selling, trading, providing a service, or engaging in an occupation or hobby.

(1) Casual sales of tangible personal property that were acquired by the individual or the individual's family and were actually used as part of the household are exempt from this definition. The term "Casual sales" includes, but is not limited to yard sales, garage sales and similar activities.

(2) Each for-profit corporation registered with the State and each partnership organized under Florida law is considered a separate business and is subject to the provisions of this article. However, the use of a fictitious name by a corporation or a partnership does not require additional taxation under the corporation or partnership name when they are the same entity unless an additional tax is otherwise required by this article.

(3) The terms "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, as those terms are more particularly defined and limited by F.S. § 205.022.

Business tax means the method by which the City grants the privilege to conduct a business, profession or occupation within the jurisdiction of the City. As used in this article, and elsewhere in the City Code, the following terms may sometimes be used as synonyms for the business tax required by this article or for the receipt issued by the City to demonstrate payment: license, City license, occupational license, occupational tax, occupational tax license, business license or occupational license tax. However, the term "business tax" or its synonyms do not include any fee paid to any officer or employee of the City for any permit, application, registration, examination or inspection, nor does the term mean any fee or charge for any service or any ad valorem tax or other tax, fee or charge authorized to be paid by Florida law.

Location means any separate lot, plot or parcel of ground on which the business or any portion of the business, profession or occupation is conducted. The term includes each storefront and pushcart. It does not include additional space, areas or suites in the same building used solely for support of a business otherwise taxed under this article.

Receipt means a document issued by the City which bears the words, "business tax receipt" or words of similar significance, and which is evidence of payment of a business tax by the person in whose name the document is issued on the date stated upon the face of the document.

(Code 1973, § 26-82; Ord. No. 1112-F, § 1, 7-6-89; Ord. No. 2068-F, § 1, 7-25-91; Ord. No. 158-G, § 1, 7-7-94; Ord. No. 246-G, § 1, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-112. Business taxes required.

(a) Generally. It is unlawful for any person to conduct a business, profession, or occupation, or maintain a permanent business location or branch office thereof for the privilege of engaging in or managing any business, profession, or occupation within the City without first paying all business taxes required by this article.

(b) Exception. Any person who does not maintain a permanent business location or branch office within the City but who transacts or conducts any business or engages in any occupation or profession in interstate commerce shall pay all required business taxes if such business taxes are not prohibited by United States Constitution, art. I, § 8.

(c) Receipts. Where more than one business tax is issued at the same location under the same business name, a single business tax receipt may be issued describing the various business taxes represented by such business tax receipt. In such cases, the amount paid for each business tax represented will be the same as though they were on separate business tax receipts. This clause serves only to permit the City to consolidate separate business taxes into one business tax receipt.

(d) Categories. Businesses at each location engaging in one or more categories shall pay a separate business tax for each of the categories or classifications which applies to its activities as if each were a separate business. Additional categories where the fee is based on the number of employees shall be taxed at the fee stated in the tax schedule, section 17-127(A).

(e) Locations. Each business shall pay a separate business tax for each branch establishment or

location of the business, as if each such branch establishment or location were a separate business. However, businesses taxed under this article do not owe an additional business tax for ancillary locations which are in addition to and totally for support of that business.

(f) Violations. Any person conducting any business or occupation or profession without first paying a business tax is in violation of this article and is subject to the penalties provided in section 1-7 and section 17-115. Any person failing to reinstate an expired business tax receipt because of failure to pay penalty fees in addition to the payment of the outstanding business tax receipt may be prosecuted for a municipal ordinance violation and may have a penalty enforced against said person as provided in section 1-7.

(Code 1973, § 26-92; Ord. No. 1184-F, §§ 2, 10, 7-12-90; Ord. No. 2068-F, §§ 2, 3, 11, 24, 7-25-91; Ord. No. 158-G, § 2, 7-7-94; Ord. No. 246-G, § 2, 10-10-96; Ord. No. 486-G, § 1, 7-19-01; Ord. No. 798-G, § 1, 12-14-06; Ord. No. 887-G, § 1, 8-21-08)

Sec. 17-113. Agents responsible for obtaining business tax receipt.

Persons representing nonresidents who are doing business in the City are responsible for paying all required business taxes for the business. In the event of failure by an agent to pay all required business taxes owed by a business, such failure shall be deemed a failure by the business, and the business shall be subject to any or all of the penalties applicable to such failure.

(Code 1973, § 26-88; Ord. No. 2068-F, § 4, 7-25-91; Ord. No. 246-G, § 3, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-114. Insurance agents not to act for untaxed companies.

It is unlawful for any person to write, solicit or sell any insurance in the City for any insurance company not having a City business tax receipt.

(Code 1973, § 26-87; Ord. No. 1112-F, § 13, 7-6-89; Ord. No. 1184-F, § 9, 7-12-90; Ord. No. 2068-F, § 23, 7-25-91; Ord. No. 246-G, § 4, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-115. business taxes; expiration date and penalties.

(a) All business taxes imposed by this article, unless otherwise required by this article, are due and payable on or before September 30 of each year. A business tax receipt is not valid for more than one year and shall expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30.

The business tax is delinquent if not renewed by September 30. Delinquent business taxes are subject to a delinquency penalty of ten percent for the month of October plus an additional five-percent penalty for each month of delinquency thereafter until paid. The total delinquency penalty shall not exceed 25 percent of the business tax due.

(b) The payment of this penalty is not in lieu of other penalties provided in this article.

(c) Any person conducting any business, profession, or occupation without first paying all business taxes required by this article is subject to a penalty of 25 percent of the business tax determined to be due, in addition to any other penalty provided by law or ordinance, pursuant to F.S. § 205.053(2). This penalty will be due if the required business tax is not paid within 30 days of notice.

(d) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not pay the required business tax is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00, pursuant to F.S. § 205.053(3).

(e) This section applies to businesses, categories, locations and professions not previously taxed, as well as to the renewal for those previously taxed.

(Code 1973, §§ 26-83, 26-90; Ord. No. 1184-F, § 1, 7-12-90; Ord. No. 2068-F, §§ 8, 9, 7-25-91; Ord. No. 158-G, § 3, 7-7-94; Ord. No. 246-G, § 5, 10-10-96; Ord. No. 486-G, § 1a, 7-19-01; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-116. Payment notification not required.

It is no defense of nonpayment of any business tax required by this article that the business or person owing the business tax was not notified that same was due to the City. The City is not required to send any notice of payment due.

(Code 1973, § 26-84; Ord. No. 1112-F, § 4, 7-6-89; Ord. No. 2068-F, § 10, 7-25-91; Ord. No. 246-G, § 6, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-117. Proration.

For each new business tax paid for a business which starts between October 1 and March 31, the full amount of the business tax shall be paid, and for each business tax paid for a business which starts on or after April 1, one-half of the total amount of the business tax shall be paid. The business tax receipt shall expire on the next September 30 regardless of the date when the tax has been paid. This section does not apply to temporary business taxes, nor does it apply to business taxes indicated in the tax schedule where it states that a business tax is not to be issued for less than the full amount.

(Code 1973, § 26-85; Ord. No. 2068-F, § 7, 7-25-91; Ord. No. 158-G, § 4, 7-7-94; Ord. No. 246-G, § 7, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

State law references: Proration of tax authorized, F.S. § 205.053(1).

Sec. 17-118. Display of business tax receipt; presenting for inspection.

Every person required to have a business tax must conspicuously display such business tax receipt in such person's place of business, and, where the business tax receipt holder does not have a place of business, such person will present such person's business tax receipt for inspection by any police officer or other employee of the City when requested to do so.

(Code 1973, § 26-86; Ord. No. 2068-F, § 13, 7-25-91; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-119. Reserved.

Editor's note: Ord. No. 246-G, § 8, adopted Oct. 10, 1996, repealed § 17-119, which pertained to tags on vehicles. See the Code Comparative Table.

Sec. 17-120. Transfer of business tax receipt.

(a) Generally. Unless otherwise prohibited by this article, business tax receipts are transferable from one person to another, and from one location to another.

(b) Proof required.

(1) To transfer a business tax receipt from one person to another, the purchaser must provide proof of the transfer of the business. Such proof shall be either a properly executed bill of sale or the original, current, and valid business tax receipt with an endorsement assigning the business tax receipt to the purchaser, and signed by the seller. If such original business tax receipt has been rendered permanently unavailable, a written statement to that effect from the purchaser will suffice.

(2) Business tax receipts may be transferred from one location to another upon presentation of the original, current, and valid business tax receipt. If such original business tax receipt has been rendered permanently unavailable, a written statement to that effect from the business will suffice. Changes in location are subject to approval from all appropriate City departments or agencies.

(c) Fee. There is a \$3.00 fee for such transfers.

(Code 1973, § 26-91; Ord. No. 1112-F, § 5, 7-6-89; Ord. No. 2068-F, § 12, 7-25-91; Ord. No. 798-G, § 1, 12-14-06)

State law references: Transfer of licenses, F.S. § 205.043(2), (3).

Sec. 17-121. Professionals.

Professionals in the following categories who advertise to or who see clients or practice their profession at a location in the City are required to pay a business tax under their business name: architects, attorneys, chiropractic physicians, dentists, engineers, optometrists, osteopathic physicians, physicians, podiatrists, psychologists, certified public accountants, and veterinarians.

Professionals working with, for, or under the name of a business or professional otherwise taxed under this article, but who are not employees as described in Section 17-123 of this article, are required to pay a separate business tax in their name as an individual professional.

(Code 1973, § 26-95; Ord. No. 1112-F, § 12, 7-6-89; Ord. No. 1184-F, § 8, 7-12-90; Ord. No. 2068-F, § 22, 7-25-91; Ord. No. 158-G, § 5, 7-7-94; Ord. No. 246-G, § 9, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

#### Sec. 17-122. Coin operated machines.

(a) Business tax required. Payment of a business tax is required to operate or allow to be operated any coin- or token-operated game, child ride, music, or vending machine. It is the responsibility of the business where the machine is located to pay the business tax. The business tax is based on the highest number of machines located on the premises on any single day during the previous licensing year or, in the case of new businesses, on an estimate for the current year. Replacement of one vending machine with another machine during a tax year does not require the payment of an additional business tax. Pursuant to F.S. § 205.0537.

(b) Enforcement. A machine in violation of this section may be tagged or sealed with a violation notice. Upon the service of such notice it shall be unlawful for any person to operate, move, or disturb, or for any owner, operator or employee of the business where the machine is located to allow or permit the operation, moving or disturbing of any coin- or token-operated game, child ride, music, or vending machine until the required identification device and consent of the City has been obtained.

(c) Machine identification device. Upon the issuance of the business tax for a coin- or token-operated game, child ride, music, and vending machine the City will issue a plate, decal or other identification device. Such device must at all times be firmly attached to the machine and prominently displayed thereon in a conspicuous place, or readily available for inspection where the machine is located.

(Code 1973, § 26-90; Ord. No. 1112-F, §§ 7--9, 7-6-89; Ord. No. 2068-F, §§ 15--18, 7-25-91; Ord. No. 158-G, § 6, 7-7-94; Ord. No. 246-G, § 10, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

#### Sec. 17-123. Statement when business tax depends on number of employees or the business (cost of their average annual inventory).

(a) Every person doing business in the City where the amount of the business tax to be paid is dependent upon the number of employees will state, at the time payment is made, the daily average number of employees during the last 12 months. If not in business for 12 months, the applicant will state the daily average number of employees during the longest period of time the business was conducted. In the case of a new business, the applicant may state either the anticipated number of employees or the actual number of employees.

For purposes of the computation of the business tax when it is dependent on the number of employees, the following persons shall be included as employees:

(1) Each person who works for a business, occupation, or profession in some capacity for the benefit of the business. This includes officers, principals, and partners as well as full time employees.

(2) Any combination of part-time or "as needed" employees whose weekly number of hours worked equals 40. Each 40-hour increment is equal to one "employee."

(3) Contract employees, leased employees, and any other persons whose compensation for services is paid to a third party.

(b) Every person doing business in the City, where the amount of the business tax to be paid is dependent upon the cost of the business's average annual inventory will state, at the time payment is made, the cost of the business's average annual inventory of stock on hand, and stock in storage in the City.

(Code 1973, § 26-94; Ord. No. 1112-F, § 11, 7-6-89; Ord. No. 1184-F, § 6, 7-12-90; Ord. No. 2068-F, § 20, 7-25-91; Ord. No. 158-G, § 7, 7-7-94; Ord. No. 246-G, § 11, 10-10-96; Ord. No. 486-G, § 2, 7-19-01; Ord. No. 798-G, § 1, 12-14-06)

#### Sec. 17-124. Enforcement.

(a) Persons authorized. All City employees having duties to perform with reference to business taxes have the authority to:

(1) Enter, with or without a search warrant, at all reasonable times, the following premises:

a. Those for which a business tax is required.

b. Those for which a business tax was issued and which, at the time of inspection, are operating under such business tax.

(2) Make all investigations and inspections reasonably necessary to the enforcement of this article.

(3) Inspect the records of any business in the City. Information obtained from such inspections and investigations is to be used as an aid in determining the proper categories and business tax for said business and related business activities. Such records include, but are not limited to: inventory, employment records, and financial records.

(b) Police officers. All police officers will inspect and examine businesses located within their respective jurisdictions to enforce compliance with this article.

(c) Hindering enforcement. Any person hindering, impeding or obstructing a City employee in the performance of a duty pursuant to this article, is subject to the penalties provided in section 1-7.

(d) Providing false information. It is unlawful to provide false information when paying the business tax. Any person who provides false information when paying the business tax may be

prosecuted for a violation of this section and is subject to the penalties provided in section 1-7.

(e) Compliance. Compliance with this article does not alleviate the responsibility or obligation of any person to comply with any and all applicable local, State, or federal laws.

(Code 1973, § 26-93; Ord. No. 1112-F, § 15, 7-6-89; Ord. No. 1184-F, §§ 7, 11, 7-12-90; Ord. No. 2068-F, §§ 14, 19, 21, 25, 7-25-91; Ord. No. 158-G, § 8, 7-7-94; Ord. No. 246-G, § 12, 10-10-96; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-125. Research fee.

An administrative fee for the research of occupational license or business tax history is authorized as follows:

Current fiscal year, verbal . . . No charge

All prior fiscal years, each . . . \$10.00

Written report, minimum charge . . . 25.00

(Code 1973, § 26-96; Ord. No. 1184-F, § 12, 7-12-90; Ord. No. 2068-F, § 26, 7-25-91; Ord. No. 158-G, § 9, 7-7-94; Ord. No. 798-G, § 1, 12-14-06)

Sec. 17-126. Reserved.

Editor's note: Ord. No. 246-G, § 13, adopted Oct. 10, 1996, repealed § 17-126, which pertained to tax limitations. See the Code Comparative Table.

Sec. 17-127. Tax schedule.

Categories of businesses subject to the business tax, and the business tax rate applicable to each category, are as follows:

**BUSINESS TAX SCHEDULE**

(A) Taxed by employees:

Up to 30 W-2 employees.....Base Fee - \$65.00

Over 30 W-2 employees.....Base Fee - \$65.00 plus \$12.00 per employee

A

(1) ABSTRACTS OF TITLE

(2) ACUPUNCTURE

(3) ADMINISTRATIVE/SALES OFFICE

Tax unless in connection with and incidental to another category

(4) ADVERTISING, MARKETING, OR TRADE INDUCEMENT

(5) ALARM SYSTEMS

Includes: consulting, monitoring, repair, and service. Tax unless licensed as an alarm system contractor; see contractors for installation

(6) AMBULANCE SERVICES

(7) AMUSEMENT PARKS

(8) AMUSEMENT PARLORS

Includes: where ten or more amusement devices are located, and game rooms where 1--9 amusement devices are located. Tax unless accessory to or incidental to another category

(9) ANIMAL GROOMING

Tax unless licensed as a kennel

(10) ANTIQUES, DEALERS IN

Tax unless in connection with and incidental to secondhand sales, pawnbroker, jewelers, junk dealer, merchant, or auction shop. Antique mall vendors are exempt

(11) APPRAISERS, OR APPRAISER'S OFFICES

Tax unless in connection with and incidental to another category

Appraisers

(12) ARCHITECTS, or ARCHITECT'S OFFICES

(13) ARMORED CAR SERVICES

(14) ARTISTS

Tax unless in connection with and incidental to another category.

Includes: commercial, fine, and graphic art

(15) ASSISTED LIVING FACILITIES, TRANSITIONAL LIVING FACILITIES, ADULT FAMILY-CARE HOMES, COMMUNITY RESIDENTIAL HOMES, AND SIMILAR LIVING FACILITIES

(16) ATTORNEYS, OR ATTORNEY'S OFFICES

(17) AUCTIONING

Includes: auction shops or stores and auctioneers

(18) AUDIO/VISUAL

Includes: consulting, design, production, or related services

(19) AUDIOLOGY

(20) AVIATION

Includes: aircraft sales, charter services, fixed base operators, flight schools, intrastate aircraft transportation, repair or service, radio sales and services, and other aircraft services

B

(21) BANDS/ORCHESTRAS

(22) BARBERS, OR BARBERSHOPS

Barbers

(23) BARS

Includes: cabarets, lounges, nightclubs, and similar establishments. Tax unless licensed as a restaurant and has no separate entrance

(24) BIRDS, DEALERS IN

(25) BONDS, STOCKS AND OTHER INVESTMENTS

(26) BONDSMEN

(27) BOOKKEEPING, ACCOUNTING, TAX SERVICES

Tax unless licensed as a certified public accountant

(28) BOTTLED GAS, DEALERS IN

(29) BOWLING

(30) BROKERS

C

(31) CARPET, RUG AND UPHOLSTERY CLEANING

Includes: establishments, and on location only. Tax unless in connection with and incidental to another category

(32) CEMETERIES

(33) CHEMISTS

(34) CHIROPRACTIC PHYSICIANS, OR CHIROPRACTIC OFFICES

(35) CLAIM, COLLECTION, OR BILLING SERVICES

(36) COLD STORAGE

(37) CONCESSIONAIRES

(38) CONTRACTORS

Tax each category separately, unless otherwise specified

General Contractors

Class A - General

Class B - Building

Class C - Residential Building

Other Contractors

Air conditioning, Class A

Air conditioning, Class B

Air conditioning, Class C

Alarm systems, consulting, installing, monitoring, repair, and/or service

Aluminum

Asbestos abatement

Asphalt sealing, coating, maintenance; list unless licensed as a paving contractor

Carpentry

Communication systems

Demolition specialty

Drainage and sanitary sewer; list unless licensed as a plumbing contractor

Dredging

Driveway sealing, cool decking, patio coatings

Drywall

Electrical

Elevator

Excavating and land clearing

Fence erecting

Fire protection equipment

Floor and floor sanding

Gas fitter

Glass and glazing

House moving

Installation

Insulation

Lathing, list unless licensed for plastering

Lawn irrigation equipment

Low voltage

Marine specialty

Masonry, flatwork

Masonry, prestressed precast concrete specialty

Masonry, structural

Mechanical

Mobile home setup specialty

Sign construction or installation

Sign painting

Painting and paper hanging

Paving and road grading

Private driveway paving list unless licensed as commercial paving

Commercial paving; list unless licensed for private driveway paving

Pile driving specialty

Plaster and stucco specialty - list unless licensed for lathing

Plumbing

Pollutant storage

Pressure cleaning; list unless licensed for painting

Refrigeration

Roofing and shingle siding

Sheet metal, installation only

Shutter/opening protectives specialty

Solar water heaters, residential

Steel specialty, reinforcing

Steel specialty, structural

Swimming pool

Swimming pool maintenance

Tile, marble and terrazzo

Underground utility

Veneer specialty; includes: aluminum and vinyl siding, gutters, soffit and fascia only

Wallcovering; list unless licensed as a painting contractor, or unless in connection with and incidental to interior decorating/designing; no painting permitted

Well drilling

Unclassified

#### (39) COSMETOLOGY

Includes: cosmetology salons, cosmetologists, cosmetology specialty salons, cosmetology specialists, and cosmetology schools

#### (40) COUNSELING/CONSULTING

Includes mental health counseling. Tax unless in connection with and incidental to another category

#### (41) COURT REPORTING

#### (42) CREDIT AGENCIES OR BUREAUS

D

#### (43) DANCE HALLS

#### (44) DELIVERY OR MESSENGER SERVICES

Tax unless in connection with and incidental to another category

(45) DENTISTS, OR DENTIST'S OFFICES

(46) DIAGNOSTIC AID SERVICES, MEDICAL

(47) DIRECTORIES

(48) DRAFTING

E

(49) ELECTROLOGY

Electrologists

(50) ELECTRONIC DATA PROCESSING, WORD PROCESSING, AND RELATED SERVICES

Tax unless in connection with and incidental to another category

(51) EMPLOYMENT

(do not include employees leased to other businesses)

Includes: agencies, contract employee providers, employee leasing, talent agencies (tax unless in connection with and incidental to another category), and temporary help services (for temporary help services, include both office employees and employees placed in other businesses)

(52) ENGINEERS, PROFESSIONAL, OR ENGINEER'S OFFICE

(53) EXHIBITS, permanent

Tax unless in connection with and incidental to another category

Amusement rides or attractions

(54) EXPRESS COMPANIES

(55) EXTERMINATING, PEST CONTROL, FUMIGATING

F

(56) FLEA MARKETS

(57) FLOWERS

Includes: florists, ( Tax unless in connection with and incidental to merchant) and cut flower sales (allowed only where there is a current business tax for a filling station)

(58) FOOD SERVICES

Includes: bakeries with baking on premises, sale of bakery goods only, catering, coffee shops, dairies, fruit packing and shipping, ice cream bicycle vending, ice cream drive-ins, ice cream retail peddling, ice cream retail stores, produce trucks or vehicles, restaurant take-out or delivery where primary food sales are for consumption off the premises, restaurant drive-ins, restaurants (lunch or snack counters or stands, cafes, cafeterias, dining rooms, and similar facilities where the primary food sales are for consumption on the premises), and sandwich manufacturing or wholesaling

(59) FREIGHT TRANSPORTATION, TRANSFER OR FORWARDING SERVICES OR SIMILAR ACTIVITIES

(60) FUEL OIL

Includes: bulk plant and/or distribution

(61) FUNERAL ESTABLISHMENTS

G

(62) GARBAGE

Includes: collectors of garbage for rendering or processing plant and garbage and waste disposal incinerators, barge plants, or barge depots

(63) GASOLINE AND OILS

Includes: bulk plants or distribution

(64) GOLF

Includes: driving ranges, golf courses, miniature golf, and par-3 golf courses.

(65) GUNS, DEALERS IN

Tax unless in connection with or incidental to merchant

H

(66) HALLS FOR RENT

(67) HANDICRAFTS

Craft articles made by hand in the home

(68) HEALTH CLUBS OR SPAS, REDUCING CLUBS OR SALONS, OR GYMNASIUMS

(69) HEARING AIDS, dispensing of

(70) HOLDING COMPANIES

(71) HOME HEALTH SERVICES, AGENCIES OR SIMILAR ACTIVITIES

(include office employees and not employees who provide care on location in the employee count)

(72) HOSPITALS

(73) HYPNOSIS, NON THERAPEUTIC

I

(74) INSPECTION SERVICES

Tax unless in connection with and incidental to another category

(75) INSURANCE

Office Locations

Locations in the City at which insurance services are performed or offered.

Includes: adjusters, agencies, booths, branches, claims, companies, miscellaneous services, or title insurance.

This tax is in addition to any applicable insurance company taxes.

(76) INTERIOR DECORATORS

Tax unless licensed as an interior designer

(77) INTERIOR DESIGNERS

Tax unless licensed as an interior decorator

(78) INVESTMENT COUNSELORS

Tax unless in connection with and incidental to another category

J

(79) JANITORIAL OR WINDOW-CLEANING

Tax unless in connection with and incidental to another category

(80) JEWELERS

Includes: buying, selling, repair and service of any type of jewelry.

Tax unless in connection with and incidental to pawnbroker, secondhand sales, antique dealer, junk dealer or merchant

(81) JUNK DEALERS

Buying and/or selling junk, waste, or used materials; tax unless licensed as a wrecking yard or for

secondhand sales when such secondhand merchants confine their sales to household furnishings or to the sale of wearing apparel.

Includes: junk gatherers, yards or shops

## K

### (82) KENNELS

Domestic pet raising or boarding for profit

### (83) KNIFE AND SCISSORS SHARPENING

Tax unless in connection with and incidental to another category

## L

### (84) LABORATORIES

Tax unless in connection with and incidental to another category

### (85) LANDSCAPE ARCHITECTURE

### (86) LANDSCAPERS AND TREE SURGEONS

Tax unless licensed as landscape architecture, or excavating and land clearing contractor.

Includes: landscaping, lawn maintenance, lawn and tree spraying, tree surgery.

### (87) LAUNDRY

Includes: laundromats, dry cleaning services, linen services laundries and laundry machines, wash and fold service, washers and dryers (coin-operated or otherwise), drop off service, and trucks not operated by a licensed place of business. If the laundry consists of four (4) or less coin-operated machines, See, Taxed by Machines, Coin or Token Operated, Section 17-127 (D).

### (88) LOANS, FINANCING

Includes: making loans or discount consumer financing; list unless licensed as savings and loan associations and banks.

### (89) LOCKSMITHS

## M

### (90) MANUFACTURERS' REPRESENTATIVES OR AGENTS

### (91) MANUFACTURING

Includes: fabricating, machine shops, and processing. Tax unless in connection with and incidental to another category.

(92) MARINE

Boats, marinas, yachts, and services. Includes: bait sales

(tax unless in connection with and incidental to merchant), brokers, charters or cruises, cleaning, dealers, independent salespeople with no employees, marinas or vessel storage, marine ways, rental, repair, and wash and polish.

(93) MASSAGE THERAPY

Massage therapists

School, teaching massage

Tax unless licensed as a chiropractic physician, osteopathic physician, physician, podiatrist, or psychologist.

(94) MERCHANTS AND MERCHANDISING

(a) Merchant - no stock in City but holds an office within the City or operating from vehicle (s) and having no place of business within the City.

(b) Merchant- If sale is within 30 days or less- See, Taxed by Temporary Activities under Section 17-127 (I)

If sale is for over 30 days, See, Taxed as Merchant Based on Inventory Section 17-127(B)

(95) MOBILE HOMES AND TRAILERS, DEALERS IN

(96) MOBILE HOME AND TRAILER PARKS - See, Taxed by Spaces Section 17-127(E)

(97) MOTORCYCLES

Includes: motorbikes, motor scooters and similar devices

Rental only, tax unless in connection with and incidental to another category

Repair only, tax unless in connection with and incidental to another category

Sales, repair or rental

N

(98) NATUROPATHY

(99) NURSERIES OR KINDERGARTENS

(100) NURSING HOMES

O

(101) OCCUPATIONAL THERAPY

(102) OPTICIANRY

(103) OPTOMETRISTS, OR OPTOMETRIST'S OFFICE

(104) OSTEOPATHIC PHYSICIANS, OR OSTEOPATH'S OFFICE

P

(105) PATROLS, GUARDS OR WATCHMEN AGENCIES OR SERVICES

(106) PAWNBROKERS

Lending money on personal property, when such property is delivered to the pawnee as security for the loan. Tax unless in connection with and incidental to secondhand sales, antique dealer, jewelers, junk dealer, or merchant

(107) PEDDLING

(108) PHOTOGRAPHY

(109) PHYSICAL THERAPY

Physical therapists

(110) PHYSICIANS, OR PHYSICIAN'S OFFICE

(111) PIANO TUNING

Tax unless in connection with and incidental to another category

(112) PLANT NURSERIES

(113) PLATING

With metals; tax unless in connection with or incidental to another category

(114) PODIATRISTS, OR PODIATRIST'S OFFICE

(115) POOL CLEANING, NON CHEMICAL

Tax unless licensed as a swimming pool contractor

(116) POOL ROOMS

(117) POSTAL CONTRACT STATION

(118) PRIVATE INVESTIGATION

(119) PROMOTERS

(120) PROPERTY DEVELOPING, LEASING, MANAGING OR RENTING

Tax unless licensed as a general contractor or for real estate

(121) PROSTHETICS

Includes: design, fitting, assembly, sale or service to the user or patient

(122) PSYCHOLOGISTS, OR PSYCHOLOGIST'S OFFICE

(123) PUBLIC ACCOUNTANTS, C.P.A., OR PUBLIC ACCOUNTANT'S OFFICE

(124) PUBLICATIONS, PUBLISHING, WRITING

(125) PUBLIC RELATIONS

Tax unless in connection with and incidental to advertising

R

(126) RADIO OR TELEVISION

Includes: radio or television broadcasting studios and sale and advertising offices with no broadcasting

(127) RAILROADS

(128) REAL ESTATE OFFICES

Real estate brokers or associates

(129) RENTAL

Includes: rental of clothing, films, machinery, video and other equipment, and renting on location

(131) RENTAL UNITS - See, Taxed by Rental Units, Section 17-127 (F)

(130) REPAIR SERVICES

Other than automotive or machine; tax unless in connection with and incidental to another category and where 25% or less of the business' gross floor area is used for repair

Mobile repair, Tax unless in connection with and incidental to another category

(131) REPRODUCTION

Includes: blueprinting, copying, duplicating, engraving, lithographing, mimeographing, multi graphing, printing, typesetting and similar activities. Tax unless in connection with and incidental to another category

(132) RINKS

For bicycles, skates or other devices

## S

(133) SAVINGS AND LOAN ASSOCIATIONS AND BANKS

(136) SCHOOLS AND INSTRUCTION - See, Taxed by Schools and Instruction Section 17-127  
(J)

(134) SECONDHAND MERCHANTS/SALES

Tax unless in connection with and incidental to another category

(135) SECRETARIAL, STENOGRAPHER AND RELATED SERVICES

Tax unless licensed for court reporting or for word processing (electronic data processing)

(136) SEWING

Includes: commercial (list unless in connection with and incidental to another category) and home occupations

(137) SHOE REPAIR

Tax unless in connection with and incidental to another category

(138) SHOE SHINE STAND

Tax unless in connection with and incidental to another category

(139) SHOOTING RANGES, GALLERIES OR ARCHERY RANGES

Tax unless in connection with and incidental to another category

(140) SITTING OR COMPANION SERVICES

Includes: adult sitting only, and on location only (adults or children)

(141) SOFT WATER SERVICES

(142) STENOGRAPHERS, PUBLIC

(143) SURVEYORS

## T

(144) TAILORS

Tax unless in connection with and incidental to another category

(145) TATTOOING

(146) TAXIDERMISTS

(147) TELEGRAPH SERVICES

Includes: companies and substations

(148) TELEPHONE ANSWERING SERVICES

(149) TELEPHONE SOLICITATIONS

Soliciting business by telephone for others

(150) TEMPORARY ACTIVITIES, See, Taxed by Temporary Activities, Section 17-127(I)

(151) THEATERS, STADIUMS AND OTHER PERMANENT PLACES OF AMUSEMENT

(152) THERAPIES, MEDICAL OR HEALTH

(153) TRADE ASSOCIATIONS

(154) TRANSIT MIX CEMENT

Manufacturing and distribution

(155) TRAVEL AGENCIES

U

(156) UNCLASSIFIED

Every business, occupation, or profession, substantial, fixed or temporarily engaged in by any person within the City and for which no business tax receipt has been ordained and not herein specifically designated

(157) UTILITY COMPANIES

Includes: electric companies, gas distribution plants, (manufactured or natural), and telephone companies

V

(158) VALET SERVICES

(159) VEHICLE PARKING, PARKING LOTS OR VEHICLE STORAGE GARAGES -See, Taxed by Vehicle Parking, Parking Lots or Vehicle Storage Garages, Section 17-127 (G)

(160) VEHICLES

Includes: driveaway services, filling stations, hauling, hauling trailers, new car agencies, oil change and lube, painting and undercoating (tax unless received business tax receipt for automotive repair or incidental to automotive sales; this category not intended for businesses engaged in detailing only), rental of hauling trucks, rental or leasing agencies, repair, trucks for hire ( tax unless in connection with and incidental to another category), used car dealers (tax

unless taxed as a used car sales lot or as a broker-dealer in merchandise), used car sales, wash and polish ( tax unless in connection with and incidental to another category), wrecker or towing services

(161) VEHICLES FOR HIRE AND TAXICABS, each

(162) VENDING MACHINE OPERATORS, OR COMPANIES

(163) VETERINARIANS, OR VETERINARIAN'S OFFICE

W

(164) WAREHOUSES, WAREHOUSING, OR STORAGE -See, Taxed by Warehouses, Warehousing or Storage in Section 17-127 (H)

(165) WINDOW TINTING OR FILMING

Tax unless licensed as a glazing contractor

(166) WOOD DEALERS

(167) WRECKING YARDS

Tax unless in connection with and incidental to another category

(B) Taxed As Merchant, Based On Inventory ( For sales over 30 days):

Up to \$20,000 of stock . . . \$70.00

Each additional \$1,000 of stock, or fraction thereof . . . \$3.75

Taxes for the following categories are based on the business cost of their average annual inventory, including stock on hand, and in storage in the City. Taxes are not owed on inventory of liquor or tobacco items, or stock located outside the City.

Includes: direct sales, distributing, import/export, mail order, merchandising via electronic, video, or audio/visual means, pushcarts, retail sales, showroom, wholesale sales.

(Where more than one merchant category may apply, only one shall be taxed.)

Retail/Wholesale:

(1) Direct sales.

(2) Distributor.

(3) Import/export.

(4) Mail order.

(5) Via electronic, video or audio/visual means.

(6) Sales.

(7) Showroom.

(C) Taxed by flat rate (insurance tax other than location tax):

Flat tax . . . \$400.00

Each life, health, marine, casualty, property, or surety insurance company which is represented in, writes for clients in, solicits or advertises in, or services one or more policies in the City. This tax is in addition to any applicable insurance location taxes.

Insurance Companies:

(1) Life or health.

(2) Marine.

(3) Property, casualty, or surety.

(D) Taxed by machines, coin-or token-operated:

Each machine . . . \$13.00

Newspaper racks, telephones, bulk vending machines, and stamp machines are exempt.

(See Laundry for five or more laundry machines.)

(E) Taxed by spaces:

Each space . . . \$4.00

(1) Mobile home and trailer parks.

(F) Taxed by rental units:

Each unit . . . \$4.00

Where only one unit is offered for rent, no business tax is required. Rental units includes rooms, apartments, condominiums and separate condominium units, hotels, motels, motor courts, cottages, cabins or other buildings rented as living quarters by the day, week, month, or year, which are located on one lot, plot, or parcel of ground.

Includes: apartments with cooking facilities or where cooking is permitted, and rooms without cooking facilities.

(G) Taxed by vehicle parking, parking lots or vehicle storage garages:

Base tax . . . \$15.00

Each space . . . \$1.00

(H) Taxed by warehouses, warehousing, or storage:

First 5,000 square feet or less of usable space . . . \$80.00

Each additional 1,000 square feet or fraction thereof . . . \$10.00

(I) Taxed by temporary activities - (for sales within 30 days or less):

Per Event . . . \$25.00

Tax to be paid by promoter, corporation, association, or person responsible for the event.

Includes: carnivals, circuses, concerts, entertainments, exhibits, lecturers and instructions to groups, musicals, shows and tent shows.

Tax merchant, per location, including individual attractions or merchants whose primary intent is selling a product.

No business tax is required under this category for sales conducted or sponsored by a non-profit organization when the proceeds derived from the activities are intended for exclusive use of the organization.

(J) Taxed by schools and instruction:

1 to 10 Students . . . \$10.00

Each Additional Student . . . \$1.00

Tax unless in connection with or incidental to another category. Includes: private instruction, schools for students under 18 years of age, schools for students 18 years of age and older.

(Code 1973, § 26-97; Ord. No. 1112-F, § 16, 7-6-89; Ord. No. 1184-F, § 13, 7-12-90; Ord. No. 2068-F, § 27, 7-25-91; Ord. No. 39-G, § 1, 10-1-92; Ord. No. 158-G, § 11, 7-7-94; Ord. No. 246-G, § 14, 10-10-96; Ord. No. 435-G, § 1, 8-3-00; Ord. No. 486-G, § 3, 7-19-01; Ord. No. 542-G, § 1, 7-11-02; Ord. No. 798-G, § 1, 12-14-06; Ord. No. 887-G, § 1, 8-21-08)

State law references: Limitation on fees, F.S. § 205.043(1).

Secs. 17-128--17-150. Reserved.