

CITY OF CORAL GABLES, FLORIDA

RESOLUTION NO. 2009-195

A RESOLUTION OF THE CITY COMMISSION OF CORAL GABLES AMENDING RESOLUTION 2008-201 (AS AMENDED), WHICH ESTABLISHED FEES FOR VARIOUS LICENSES, LOCAL BUSINESS TAXES, PERMITS, SERVICES, AND PENALTIES BY THE CITY OF CORAL GABLES, BY INCREASING THE LOCAL BUSINESS TAX RATES, INSPECTION FEES, AND RECORDING FEES; PROVIDING FOR THE CORRECTION OF CERTAIN SCRIVENERS ERRORS AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Resolution No. 2008-201 (As Amended), passed and adopted by the City Commission on November 18, 2008; and subsequently amended by Resolution No. 2006-187, passed and adopted by the City Commission on October 10, 2006, Resolution 2006-211 on December 12, 2006, Resolution 2007-153 on June 26, 2007 and Resolution 2007-245 on October 23, 2007 established fees for various licenses, permits, services and penalties by the City of Coral Gables; and

WHEREAS, Ordinance No. 2006-27 establishing a special revenue fund entitled "Citywide Records Management Infrastructure, Business Process Improvement: Enterprise Content Management Project" was passed and adopted by the City Commission on September 26, 2006 and is by reference made a part of this resolution; and

WHEREAS, those documents that require the one dollar (\$1.00) per page filing fee obligated by Ordinance No. 2006-27 are indicated by an asterisk (*) herein; and

WHEREAS, any subsequent increases or additions to the fees contained in this resolution shall be established by the City Commission by amending this resolution; and

WHEREAS, the City Commission has determined that in order to meet rising costs and charges, it is necessary to raise fees;

**NOW THEREFORE, BE IT RESOLVED BY THE COMMISSION OF
THE CITY OF CORAL GABLES:**

SECTION 1. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and are hereby made a specific part of this Resolution upon adoption hereof.

SECTION 2. The fees for the various licenses, permits and services furnished by the City of Coral Gables and the charges for various penalties and violations are as follows:

Local business tax transfer fee. City Code Section 66-33(3)	
Transfer fee is ten (10) percent of the annual business tax	Not less than \$3.00 nor more than \$25.00
Local business tax change of ownership fee. City Code section 66-34(4)	
Ten (10) percent of the annual business tax. The minimum transfer fee in the case of a transfer of any license authorizing the vending at retail of alcoholic beverages or intoxicating liquors shall be regulated by state law.	Not less than \$3.00 no more than \$25.00
Where no new person in interest comes into the business, a change of business organization or structure, such as from a corporation to an individual proprietorship or partnership, or from an individual proprietorship or partnership to a corporation, shall not be considered a transfer of ownership for business tax purposes calling for payment of transfer fees above set forth, and the existing business tax receipt shall be transferred to the new business entity upon payment of a transfer fee	\$3.00
Duplicate local business tax. City Code Section 66-35	
Replacement fee	\$1.00

Local business tax delinquencies; additional penalties. City Code Section 66-42(1)

Those business taxes not renewed by October 1st are subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional five (5) percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed twenty-five (25) percent of the business tax for the delinquent business.

Local business taxes. City Code Section 66-43 *

* The applicable fees required by Ordinance 2006-27 are required for all local business taxes.

A

(100) ABSTRACT AND/OR TITLE COMPANY. * (Engaged in furnishing abstracts of title from public records; insurance company business tax is required if title insurance is furnished)	\$270.00*
(200) ACCOUNTANT *	\$163.00*
(300) ACTUARIES. * (Computations involving compound interest and retirement and mortality estimates):	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(310) ACUPUNCTURIST *	
Except medical offices	\$163.00*
(500) ADMINISTRATIVE OFFICE. * (Where manufacture and delivery of products and inventory are located out of the city)	
One (1) to five (5) employees	\$225.00*
Six (6) to fifteen (15) employees	\$337.00*
Sixteen (16) to twenty-five (25) employees	\$503.00*
Over twenty-five (25) employees	\$671.00*
(550) ADULT DAY CARE. Establishment having proper facilities to provide daytime care for adults (non-medical) *	
One (1) to ten (10) persons	\$111.00*
Eleven (11) to twenty (20) persons	\$163.00*
Over twenty-one (21) persons	\$306.00*
(601) ADVERTISING/MARKETING/PUBLIC RELATIONS *	
Agency or agent:	

Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee connected with said agency	\$ 45.00*
(604) Trade inducement company or individual. The term "advertising or trade inducement company or individual" shall be construed to apply to each person, engaged in conducting an advertising or trade inducement company or offering for sale any goods, wares or merchandise or in any other manner whereby prizes or other inducements or schemes are offered to induce trade. Each advertising or trade inducement company or individual or others, as provided	\$671.00*
(800) AIRPLANE DEALER (Classify as Vehicle dealer)	
(900) ALARM SYSTEMS *	
Permits installation and service of various types which includes: Burglar, photoelectric, ultrasonic, capacitance, sonic, fire and the like	\$178.00*
Monitoring service	\$178.00*
(1000) ALCOHOLIC BEVERAGES AND INTOXICATING LIQUORS Fees shall be regulated by state law. Application for the sale of alcoholic beverages or intoxicating liquors within the city limits are referenced in Chapter 6 of the City Code of Coral Gables and the Coral Gables Zoning Code.	
(1200) AMUSEMENT/RECREATIONAL SERVICES *	
Generally. Any person, company or organization operating for profit any game, contest, exhibition, parade, amusement or recreational device, contrivance or facility not otherwise specifically provided for herein	\$245.00*
(1201) Public performances, exhibitions and entertainment. Any presentation to the public, for profit, of theatrical plays or dramatic works of any kind; readings; lectures; recitals; concerts; vocal or instrumental music of any kind; magic shows; exhibitions of persons or things; ice skating revues; exhibitions or performances where performers skate on an ice rink; roller skating races, contests or exhibitions where performers skate on a roller skating rink; athletic games; contests or exhibitions not by the ordinances of this city included under the jurisdiction and control of the Special Events Committee; or any other similar performance, entertainment or exhibition, whether for educational or amusement purposes, where the performance is not given in a theater with a local business tax receipt, and excluding entertainment given for local charitable and benevolent purpose and local amateur shows. For each day during which any performance or performances are given or presented	\$270.00*

(1300) ANSWERING TELEPHONE SERVICE *	\$306.00*
(1400) ANTIQUES *	
Merchandise of intrinsic value over 100 years old not to be confused with secondhand merchandise. Permits the incidental sale of merchandise (not antiques) limited to \$500.00 saleable stock	\$306.00*
(1500) APARTMENTS. Renting furnished or unfurnished. *	
One (1) to three (3) units	\$132.00*
In addition thereto, for each unit over three (3), and shall not include the unit used by the owner of the premises as a permanent year-round residence, providing the owner files with the finance director an affidavit showing the unit so used by him.	\$ 21.00*
(1600) APPRAISER (Other than real property) *	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(1700) ARCHITECT *	\$163.00*
(2000) ARTIST, including retouching, sketching, portrait, cartooning, silhouettes, etc. *	\$156.00*
(2100) ARTIST--COMMERCIAL. Painting, crayoning, sketching, cartooning, illustrating, retouching, ferrotyping, etching, similar lines, graphic design. *	\$178.00*
(2200) ASPHALT DEALER (Classify as Petroleum products dealer).	
(2400) ATHLETIC CONTESTS (Classify as Amusements).	
(2500) ATTORNEY *	\$163.00*
(2600) AUCTIONEERS *	
Engaged in the sale of jewelry, antiques, rugs, goods, wares, merchandise or real estate.	\$732.00*
(2601) Engaged in the sale of unclaimed and damaged freight not saleable as new merchandise at a warehouse location with a local business tax receipt.	\$270.00*
(2625) AUCTION HOUSE, where State Licensed Auctioneer is not officer, owner or partner of the business (Requires State Licensed Auctioneer to conduct auction).	
Engaged in the sale of jewelry, antiques, rugs, goods, wares, merchandise or real estate.	\$732.00*
(2626) Engaged in the sale of unclaimed and damaged freight not saleable as new merchandise at a warehouse location with a local business tax receipt.	\$270.00*

(2650) AUDIOLOGIST *	\$163.00*
(2700) AUDITOR *	\$163.00*
(2800) AUDITING FIRM (Not state certified) *	
Permitting the operation of but one person	\$163.00*
In addition thereto for each partner and/or employee in connection therewith	\$ 45.00*
(2850) AUTOMATED TELLER MACHINE (ATM), other than bank location. *	\$156.00*
(2900) AUTOMOBILE DEALER (Classify as Vehicle Dealer)	
(3100) AUTOMOBILE LEASING (Classify as Rental Cars)	
(3200) AUTOMOBILE PAINTING, includes fender and body work not in connection with garage. *	\$225.00*
(3300) AUTOMOBILE WASHING AND POLISHING, alone or in connection with any other business. *	\$156.00*
(3400) AUTOMOBILE TAG AGENCY, includes auto tags, driver's license, hunting and fishing licenses, boat and aircraft registrations (alone or in connection with any other business). *	\$163.00*

B	
(3500) BAKERY. Establishment where products such as bread, cake and pastry are baked and sold. *	
Retail (Reference Merchant). Up to and including one thousand dollars (\$1,000.00) of full-cost value of stock carried. *	\$142.00*
For each additional one thousand dollars (\$1,000.00), or fraction thereof.	\$ 12.00*
(3600) BANK OR SAVINGS AND LOAN ASSOCIATION. Having capital and surplus *	
Twenty-five thousand dollars (\$25,000.00) to one hundred thousand dollars (\$100,000.00)	\$285.00*
(3601) One hundred thousand dollars (\$100,000.00) to three hundred thousand dollars (\$300,000.00)	\$486.00*
(3602) Over three hundred thousand dollars (\$300,000.00)	\$732.00*
(3700) BARBERSHOP. Permits incidental sale of barber and beauty supplies (limited to \$500.00 of saleable stock carried). Each chair installed, whether operated or not *	\$ 45.00*
(3800) BATHING BEACH *	
(Sale of merchandise requires merchant's business tax.)	\$225.00*
(3900) BATHS, ALL TYPES *	\$156.00*
(4000) BEAUTY SALON. Permits incidental sale of beauty supplies (limited to \$500.00 of saleable stock carried). Each cosmetologist and/or other beauty salon professional shall pay a separate business tax *	\$163.00*
(4200) BILLIARD, POOL, BAGATELLE TABLES. Each table *	\$111.00*
(4300) BLUEPRINTING. Permits photostating, photocopying, blueprinting and offset printing. With or without an established place of business within the city *	\$156.00*
(4400) BOATS for hire, fishing, cruising, charter, sightseeing or excursions, per boat *	\$156.00*
(4600) BONDS (Classify as Stock/Bond Brokerage Firm).	
(4700) BONDSMAN, PROFESSIONAL (Individual only) *	\$306.00*

(4800) BOOKKEEPING SERVICE: *	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(4900) BOTTLED GAS DEALER. Permits retail and wholesale of natural or manufactured gas or liquefied petroleum gas, each vehicle *	\$205.00*
(5000) BOTTLED WATER DISTRIBUTOR. Permits distribution and sale of bottled mineral or carbonated waters and/or beverages at retail only (house to house sales) *	
Permits use of one vehicle	\$156.00*
In addition thereto, for each additional vehicle	\$ 45.00*
(5300) BROKER OR AGENT: * <i>Boats, ships and yachts</i> , permitting the operation of but one person acting as agent and/or broker negotiating sales but does not carry stock on hand	\$225.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(5301) <i>Business opportunities</i> , permitting the operation of but one person acting as intermediary between buyer and seller for the consideration of a brokerage fee or commission from either the buyer or seller	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(5302) <i>Mercantile</i> , permitting the operation of but one person acting as agent and/or broker handling tangible personal property, who does not carry stock of merchandise on hand	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(5303) <i>Mortgages and loans</i> , permitting the operation of but one person acting as agent for the borrower or lender, or as a broker representing both the borrower and lender	\$225.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(5304) <i>Insurance</i> , permitting the operation of but one person acting as agent for the borrower or lender, or as a broker representing both the borrower and lender	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*

C	
(5410) CABLE TV *	\$896.00*
(5500) CAFES OR CAFETERIAS (Classify as Restaurants)	
(5700) CARPET AND/OR RUGS *	
Installation and service	\$178.00*
Cleaning, by hand or vacuum process	\$156.00*
(5800) CATERER AND/OR CATERING *	
Permits delivery of prepared food to homes, clubs and parties, each vehicle	\$156.00*
(5801) Industrial catering, meaning a caterer serving foodstuffs to industry on the private property of said industry, said foodstuffs to be served from a mobile unit. Foodstuffs limited to sandwiches, pastries, candy, coffee, soft drinks and like items, each vehicle	\$163.00*
(5850) CHAMBER OF COMMERCE *	
One (1) to five (5) employees	\$225.00*
Six (6) to fifteen (15) employees	\$337.00*
Sixteen (16) to twenty-five (25) employees	\$503.00*
Over twenty-five (25) employees	\$671.00*
(5900) CHECK CASHING SERVICE OR AGENCY *	\$156.00*
(6000) CHEMISTS, ANALYTICAL *	\$163.00*
(6200) CHIROPRACTOR *	\$163.00*
(6250) CHRISTIAN SCIENCE PRACTITIONER *	\$163.00*
(6400) CLEANER AND DYER. Permits fur storage and repair *	
Plant, where cleaning, pressing or dyeing is done on premises	\$270.00*
(6401) Agency, where no cleaning, pressing or dyeing is done on premises	\$132.00*
(6402) Without an established placed of business within the city; persons collecting and/or delivering in connection with the business of cleaning, pressing or dyeing, shall pay a business tax for each vehicle	\$178.00*
(6500) CLINIC. Establishment having facilities and staff to provide diagnosis, physical examination or treatment for ambulant and out-patient care *	\$306.00*
(6600) COIN-OPERATED, VENDING OR OTHER MACHINES. Every person selling, leasing, renting, distributing, servicing, operating, or placing for operation any machine as described below *	

<i>Amusement machines:</i> Operator	\$2,541.00*
(6600.1) In addition thereto for each machine, defined as machines or devices, not gambling devices which are played or operated for amusement or score and not for vending merchandise or rendering service, and whether or not a charge is made for play	\$101.00*
(6601) <i>Service machines other than vending merchandise:</i> Operator	\$101.00*
In addition thereto for each machine as follows:	
(6601.2) Copy machine, jukeboxes, change machine, any other service	\$ 41.00*
(6602) <i>Vending machines, vending merchandise of any kind except those hereafter provided:</i> Operator	\$101.00*
In addition thereto for each machine as follows:	
(6602.2) Vending the merchandise of gum balls	\$ 2.60*
(6602.3) Vending merchandise for less than fifty cents (\$0.50)	\$19.00*
(6602.4) Vending merchandise for fifty cents (\$0.50 and over)	\$31.00*
<i>Washing and/or drying machines:</i>	
(6604.1) Each machine at condominium or apartment location owned by company or individual not in business of renting or selling coin-operated machines	\$19.00*
(6604.2) Operator and/or company, group of machines	\$245.00*
Each machine in addition thereto	\$ 12.00*
(6800) COLLECTION AGENCY engaged in collecting claims, accounts, rents, etc. (No tax collections) *	\$163.00*
(6850) COMPUTER RELATED SERVICES, not elsewhere classified: *	
Permitting the operation of but one person	\$156.00*
For each partner and/or employee in connection therewith	\$ 45.00*
(6900) CONSULTANT: *	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(7000) CONTRACTORS: *	
(7002) Awning Permits installation, maintenance and removal of awnings, jalousies, and storm shutters, of any material.	\$178.00*

(7003) Building, general	\$337.00*
(7004) Building, subgeneral	\$245.00*
(7005) Building, subbuilding	\$270.00*
(7006) Electrical	\$225.00*
(7007) Electrical sign	\$178.00*
(7008) Elevator	\$178.00*
(7009) Engineering. A qualified engineering contractor may pay a business tax for any one or a combination of the following categories:	
General engineering	\$337.00*
(7010) Plant construction	\$245.00*
(7011) Pipe lines	\$245.00*
(7012) Structural	\$245.00*
(7013) Paving	\$245.00*
(7014) Flooring	\$178.00*
(7015) Glazing	\$178.00*
(7016) Landscaping	\$178.00*
(7017) Masonry	\$225.00*
Mechanical contractor. A qualified mechanical contractor may pay a business tax for any one or a combination of the following categories:	
(7018) Master general mechanical contractor	\$245.00*
(7019) Master contractor I, refrigeration and air conditioning contractor	\$225.00*
(7020) Master contractor II, air conditioning contractor (limited)	\$225.00*
(7021) Master contractor III, room air conditioning contractor	\$178.00*
(7022) Master contractor IV, refrigeration contractor (limited)	\$178.00*
(7023) Master contractor V, warm air heating contractor	\$178.00*
(7024) Master contractor VI, sheet metal contractor	\$178.00*
(7025) Master contractor VII, insulation contractor	\$178.00*
(7026) Master contractor VIII, ammonia refrigeration contractor	\$178.00*
(7027) Master contractor IX, pressure and process piping contractor	\$178.00*
(7028) Master contractor X, gasoline tank and pump contractor	\$178.00*

(7029)Master contractor XI, pneumatic control pipeline contractor	\$178.00*
(7030)Master contractor XII permits service and maintenance on specified installation	\$178.00*
(7031)Miscellaneous, other contractors not specifically classified	\$178.00*
(7032)Moving and wrecking	\$178.00*
(7033)Ornamental metals	\$178.00*
(7034)Painting	\$178.00*
(7035)Plastering	\$225.00*
(7036)Plumbing	\$225.00*
(7037)Roofing	\$178.00*
(7038)Roofing and sheet metal	\$178.00*
(7039)Septic tank	\$178.00*
(7040)Sign painting	\$178.00*
(7041)Solar heating	\$178.00*
(7042)Sprinkler and well drilling	\$178.00*
(7043)Sprinkler, fire	\$178.00*
(7044)Structural steel	\$178.00*
(7045)Tile	\$178.00*
(7046)Tile and terrazzo	\$178.00*
(7048) COSMETOLOGIST AND/OR OTHER BEAUTY SALON PROFESSIONAL *	\$63.00*
(7050) COURIER DROP-BOX*	
First drop-box	\$156.00*
Each additional drop-box	\$ 45.00*
(7100) COURT REPORTER *	\$156.00*
D	
(7500) DANCE CLUB. Place of business where public dancing is permitted *	\$306.00*
(7600) DANCE STUDIO. Establishment where lessons are given to students; dancing is not permitted except as part of the instruction. State certification required before issuance of a business tax receipt (see F.S. § 501.143)*	
One teacher	\$156.00*
Two or more teachers	\$306.00*
(7700) DATA PROCESSING SERVICE. Includes systems designed, programming, tabulating and computing *	

Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(7800) DAY NURSERY (not educational). Establishment having proper facilities to provide daytime care for children: *	
One (1) to twenty (20) children	\$111.00*
Twenty-one (21) to fifty (50) children	\$163.00*
Over fifty (50) children	\$306.00*
(7900) DELICATESSEN (Classify as Restaurant):	
(8100) DENTIST *	\$163.00*
(8150) DERMATOLOGIST *	\$163.00*
(8200) DETECTIVE AGENCY. Including all types of private investigation work: *	
Permits one investigator or detective	\$225.00*
For each additional investigator or detective	\$ 45.00*
(8400) DIETICIAN *	\$163.00*
(8800) DOG GROOMING SERVICE. Permits incidental sale of merchandise limited to \$500.00 saleable stock *	\$156.00*
(9100) DRAFTSMAN: *	
If self-employed	\$163.00*
If employee	\$ 68.00*
(9200) DRESSMAKING/ALTERATIONS. Does not permit saleable stock without merchant's business tax: *	
Permitting two persons	\$ 68.00*
In addition thereto, each additional person connected therewith	\$ 31.00*
(9300) DRY CLEANING (Classify as Cleaner and Dyer).	
(9400) DUPLICATING SERVICE. Establishment using xerographic, mimeographic or duplicating equipment: *	
One (1) to five (5) employees	\$156.00*
Six (6) to ten (10) employees	\$270.00*
Over ten (10) employees	\$337.00*
E	
(9500) ELECTRIC LIGHT AND POWER COMPANY *	\$671.00*
(9600) ELECTROLOGIST *	\$163.00*

(9700) EMPLOYMENT AGENCY. Permitting the operation of but one person (including theatrical agency) *	\$270.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(9800) ENGINEER, PROFESSIONAL *	\$163.00*
(10000)ENTERTAINMENT. Restaurants, dining rooms, bars, providing vocal and/or instrumental and/or comic entertainment. Does not permit dancing. Not in connection with any other business tax receipt *	\$337.00*
(10100)ESCORT AGENCY. Includes personalized escort service*	\$270.00*
(10300)EXPRESS COMPANY. Having place of business in the city*	\$386.00*
(10400)EXTERMINATOR (See Pest Control).	
F	
(10500)FENDER AND BODY SHOP, including auto painting, not in connection with garage *	\$225.00*
(10600)FILLING STATION. Permits retail sale of gasoline and motor oils; tire repairing, battery station and limited to \$500.00 saleable stock.*	
Not exceeding four gasoline pumps	\$178.00*
Each additional gasoline pump over four	\$ 21.00*
(10700)FILM DEVELOPING (Classify as Photo Finisher).	
(10750)FINANCIAL PLANNERS/SERVICE:*	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(10900)FIRE EXTINGUISHING SERVICE *	\$156.00*
(11000)FLORIST (Reference Merchant).*	
Up to and including one thousand dollars (\$1,000.00) of full-cost value of stock carried	\$142.00*
For each additional one thousand dollars (\$1,000.00), or fraction thereof	\$ 12.00*
(11100)FOR HIRE CARS (Classify as Taxis).	
(11200)FORTUNETELLER, including clairvoyant, palmist, astrologer, phrenologist, character reader, spirit medium, absent treatment healer, mind reader, mental healer, numerologist, and every person engaged in any occupation of similar nature *	\$2,541.00*
(11300)FRANCHISE BROKER AND/OR DEALER. A person or persons selling or leasing a franchise or franchises *	\$306.00*

(11400)FREIGHT FORWARDING SERVICE. Establishment engaged in furnishing shipping information and acting as agents for freight and cargo shipments:*	
Permitting the operation of but one person	\$163.00*
In addition thereto, each partner and/or employee in connection therewith	\$ 45.00*
(11600)FUEL OIL DEALER (Classify as Petroleum Products Dealer).	
(11700)FUNERAL HOME, permitting embalming *	\$503.00*
(11800)FUNERAL PARLOR, embalming not permitted *	\$337.00*
G	
(12100)GARAGE. Permits keeping, storing and repairing of automobiles or other motor-driven vehicles; including mechanical, electrical body and upholstery repair, but not including sale of new or used vehicles. (Limited to \$500.00 of saleable stock carried). Alone or in connection with any other business. State certification required before issuance of business tax receipt (see F.S. ch. 559) *	\$225.00*
(12200)GARBAGE AND TRASH COLLECTOR:*	
Collector of edible animal garbage	\$225.00*
Collector of garbage for rendering in processing plant only	\$225.00*
(12201)Collector of garbage, trash and/or junk	\$671.00*
(12202)Collector of landscape debris, construction & demolition debris	\$671.00*
(12300)GASOLINE (Classify as Filling Station)	
(12425)GEOLOGIST, PROFESSIONAL *	\$163.00*
(12450)GOVERNMENT OFFICE	NO FEE
(12460)GRAPHIC DESIGN (Classify as Artist-commercial) *	
(12600)GYMNASIUM/HEALTH AND ATHLETIC CLUB. A room or building equipped for body building, athletic exercises, sports, gymnastics or aerobic dance. Additional business tax required for massage therapist in attendance and/or baths of any kind. Limited to \$500.00 of saleable stock carried. State certification required before issuance of business tax receipt (see F.S. §§ 501.012--501.019)*	\$245.00*
H	

(12700)HALL(S)/PAVILION(S) FOR RENT. A room or building used for public gathering, entertainment parties or other social events:*	
Not exceeding five thousand (5,000) square feet	\$156.00*
Over five thousand (5,000) square feet	\$306.00*
(12800)HAULING. Including sand, top soil, and sod. Each vehicle *	\$ 68.00*
(13050)HEALTH PRACTITIONERS, not elsewhere classified *	\$163.00*
(13075)HEALTH TESTING, non-invasive*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$ 45.00*
(13100)HI-FIDELITY/STEREO SYSTEMS. Permits installation and service *	\$178.00*
(13200)HOLDING COMPANY. A company controlling partial or complete interest in other companies *	\$163.00*
(13250)HOME HEALTH CARE (Administrative only)*	
Permitting the operation of but one person	\$270.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(13300)HOSPITAL, SANITARIUM. Establishment having facilities to keep patients overnight or for longer periods:*	
Up to 100 rooms	\$306.00*
Each room over 100	\$ 5.50*
(13400) HOTELS: Dining rooms or other eating facilities operating in connection herewith require a restaurant business tax; retail sale of all merchandise require a merchant's business tax. (Rooms shall not include lobbies, bathrooms or closets, and shall not include rooms used by the owner of the premises as a permanent year-round residence, providing the owner files with the finance director an affidavit showing the number of rooms occupied by him.)*	
One (1) to ten (10) rooms	\$132.00*
Each additional room over ten (10)	\$ 5.50*

I	
(13600) IMPORTER/EXPORTER Defined as an individual company, co partnership, corporation or agent thereof engaged in the business of buying and selling tangible personal property (other than those specifically classified herein) as a wholesaler or distributor, and only where the merchandise is kept or stored or delivered from outside the city. (Where the merchandise is located within the city there is a merchant's business tax due.) *	\$366.00*
(13700) INSURANCE:*	
Adjuster:	
Permitting the operation of but one person	\$156.00*
Adjuster, each person connected with the adjusting company	\$ 45.00*
(13701)Agency Permitting the operation of but one person. The above business taxes are required to be paid by each person operating an insurance agency in the city. A separate business tax shall be required for each separate location, and a separate salesman's business tax or adjuster's business tax shall be required for each person connected with the agency in soliciting or taking applications for, negotiating, effecting or collecting premiums on insurance or for assessing claims, whether the insurance companies represented by the agency are regularly licensed by the state or not; and provided that each insurance company represented by the agency shall first have paid a business tax as provided herein permitting its operation with an agency in the city having paid its business tax and provided that there shall be kept on display in a conspicuous place at the agency, a permit executed by the director of finance permitting the operation of each insurance company represented through the agency.	\$178.00*
(13702)Salesman, each person connected with the agency	\$45.00*
(13705)Adjuster, each person connected with the agency	\$45.00*

(13703)Company Each insurance company or association operating in the city, through an independent agent/agency or through a company office. The above business taxes are required to be paid by all companies or associations writing casualty, liability, industrial, fire, health, accident, life or other insurance of all kinds, and types; including also funeral benefit associations or companies; or associations writing fidelity court, contract and surety bonds, financial guarantees and life insurance or guarantees. A separate salesman's business tax or adjuster's business tax shall be required for each person connected with the company engaged in soliciting or taking applications for, negotiating, effecting or collecting premiums on insurance, or for assessing claims.	\$306.00*
(13702)Salesman, each person connected with said company	\$ 45.00*
(13705)Adjuster, each person connected with said company	\$ 45.00*
(13706)Insurance services (Not elsewhere classified)	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(13900)INTERIOR DECORATOR * (Limited to \$500.00 of saleable stock carried.):	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(13925)INTERIOR DESIGNER (Not Architectural) *	\$163.00*
(13950)INTERNATIONAL AFFAIRS	NO FEE
(14000)INVESTIGATIONS (Classify as Detective Agency).	
(14100)INVESTMENT COUNSELOR.*	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(14150)INVESTMENTS (not elsewhere classified)*	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*

(14200)INVESTMENTS AND SECURITIES DEALER *	\$306.00*
Includes all persons, except states and nations, who buy, sell or otherwise deal in securities, stocks, debentures, notes, certificates of interest, futures, warehouse receipts, negotiable papers or other indebtedness or rights herein, as agency or principal for a commission or at a profit; includes all persons selling any security, as commonly defined, issued by another, or purchasing or otherwise acquiring securities from another for the purpose or reselling them or offering them for sale to the public or other persons; does not include the business of obtaining or procuring the lending of money where the person acts as agent of the lender or borrower or as a broker representing both lender and borrower; does not include businesses of small loan companies.	
J	
(14300)JANITORIAL SERVICE, including contract, individual, window cleaning, house and office cleaning, commercial, industrial, etc.*	\$205.00*
L	
(14600)LABORATORY. Includes chemical, dental, medical, optical, x-ray or others:*	
One (1) to three (3) persons	\$156.00*
Four (4) to ten (10) persons	\$225.00*
Over ten (10) persons	\$245.00*
(14700)LAND DEVELOPMENT COMPANY *	\$245.00*
(14800)LANDSCAPE ARCHITECT *	\$163.00*
If work includes the planting of trees, shrubs, grass, etc., a landscaping business tax would apply.	
(14900)LANDSCAPING. Permits designing, installation, planting, and maintenance of yards and grounds; planting and care of trees, grass and shrubs. Does not include installation of sprinkler systems or pest control service *	\$178.00*
(15000)LAUNDRY. Permits cleaning, dyeing, fur storage and repairs:*	
Plant, where laundry work is done on premises	\$386.00*
(15001)Agency, where no laundry work, cleaning, pressing or dyeing is done on premises	\$132.00*
(15003)Self-service, coin-operated and/or automatic	\$156.00*

(15003)Each machine in addition thereto defined as a plant located on property properly zoned for such business. Covers any type machines of a self-service laundry (Coin-operated machines vending merchandise requires additional business tax.)	\$ 8.50*
(15100)LAWN AND SHRUBBERY MAINTENANCE. Includes cutting of grass, pruning and minor planting, does not include spraying service:*	
One (1) to three (3) persons	\$ 81.00*
Four (4) to eight (8) persons	\$132.00*
Over eight (8) persons	\$178.00*
(15400)LOAN AGENCY * Each person, other than state or national banks and building and loan associations, engaged in the business of lending money, secured by real or personal property or otherwise, not herein classified as a small loan company or as a pawnbroker.	\$306.00*
(15500)LOCKSMITH, includes locksmiths and key makers *	\$156.00*
M	
(15800)MAILING SERVICE (Classify as Addressing Service).	
(16000)MANUFACTURERS.* Includes mining, quarrying, processing, refining, assembling or the combination of different materials into finished products; includes specifically, fruit and produce packing plants, and all other manufacturing processes except manufacture of alcoholic beverages and intoxicating liquors. Average number of employees during operation in preceding 12 months or fraction thereof was:	
One (1) to five (5), inclusive	\$225.00*
Six (6) to fifteen (15), inclusive	\$337.00*
Sixteen (16) to twenty-five (25), inclusive	\$503.00*
Over twenty-five (25)	\$671.00*
Provided, that where such products are sold at retail only, in the course of the manufacturer's business, then a merchant's business tax would apply. When products are sold at wholesale only, the determining of the business tax shall be based on value of goods or number of employees, whichever is the greater. Where products are sold at both wholesale and retail, a manufacturer's and a merchant's business tax shall apply.	
(16050)MANUFACTURER'S REPRESENTATIVE/AGENT:*	

Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(16100)MASSAGE ESTABLISHMENT, each location *	\$163.00*
(16200)MASSAGE THERAPIST *	\$163.00*
(16250)MEMBERSHIP ORGANIZATION. Sports, recreation and/or social club which are restricted to use by members and their guests. (Does not include physical fitness facilities/health clubs)*	\$245.00*
(16300)MERCHANT. Permits retail or wholesale of personal property considered as goods, wares and merchandise, commonly known as stock in trade or inventory and includes tangible personal property of all kinds held for sale in the ordinary course of business or on a consignment basis. Includes food for consumption off the premises, except those businesses or occupations otherwise specifically cited herein; permits rental and repair of merchandise or equipment carried as a regular line and manufacture of products sold at retail only:*	
Up to and including one thousand dollars (\$1,000.00) of full-cost value of stock carried	\$142.00*
For each additional one thousand dollars (\$1,000.00), or fraction thereof	\$ 12.00*
(16301)Distributor or jobber, wholesale: Defined as an individual, company, co-partnership, corporation or agent thereof, who does not maintain an established place of business within the city, who sells or offers to sell in large quantities which are beyond the needs of ordinary consumers, or for the resale, or consigns or offers to consign for resale, any goods, wares, merchandise, petroleum products or farm or grove products of any kind	\$262.00*
(16303)Itinerant: Defined as either principal, agent, or employee who barter, buys, sells or offers for sale, goods, wares, or merchandise at wholesale or retail to the consumer or retailer, either by sample or catalog, from a location in a hotel, motel, warehouse, storeroom or other within the city, and delivering the merchandise either at the time of the sale or in the future.	
For first day of each occurrence, each location	\$163.00*
For each consecutive day thereafter	\$ 41.00*
(16400)MESSENGER SERVICE (Classify as Parcel Delivery Service).	
(16800)MODEL AGENCY. For the placement of models who are employees of the agency*	\$178.00*

(16900)MORTGAGES AND LOANS. Advertising for, or making and actually loaning money at interest *	\$306.00*
Does not cover discount companies.	
(17000)MOTELS. Renting furnished or unfurnished:*	
Dining rooms or other eating facilities operating in connection herewith requires a restaurant business tax; retail sale of all merchandise requires merchant's business tax. Rooms shall not include lobbies, bathrooms or closets, and shall not include rooms used by the owner of the premises as a permanent year-round residence, providing the owner of the premises files with the finance director an affidavit showing the number of rooms so used by him.	
One (1) to ten (10) rooms	\$132.00*
For each additional room over ten (10)	\$ 5.50*
(17100)MOTION PICTURE/VIDEO TAPE PRODUCER *	\$163.00*
(17200)MOTION PICTURE/VIDEO TAPE STUDIO:*	
Not exceeding five thousand (5,000) square feet	\$225.00*
Over five thousand (5,000) square feet	\$337.00*
(17300)MUSEUMS, including storerooms, shows, exhibiting articles, relics of historic interest, or objects of art with or without admission charged *	\$270.00*
(17400)MUSIC. Furnished by wire and/or transmitted. Operator or dealer, includes installation of music systems for radio broadcasting and/or type transmitted music, also background music service *	\$245.00*
N	
(17500)NAPRAPATH (Classify as Healing Art).	
(17600)NATUROPATH *	\$163.00*
(17700)NAVAL ARCHITECT *	\$163.00*
(17800)NEWSPAPERS OR PERIODICALS (Classify as Printing Establishment).	
(17925)NURSE MIDWIFE (STATE CERTIFIED) *	\$163.00*
(17950)NUTRITIONIST *	\$163.00*
O	
(17980)OCCUPATIONAL THERAPIST *	\$163.00*
(18050)OPHTHALMOLOGIST *	\$163.00*
(18100)OPTOMETRIST *	\$163.00*

(18150)OPTICIAN *	\$163.00*
(18200)OSTEOPATH *	\$163.00*
P	
(18600)PARCEL DELIVERY AND/OR MESSENGER SERVICE, exclusive of telegrams *	\$156.00*
(18700)PARKING LOTS, COMMERCIAL. Defined as property properly zoned for such business. The business taxes below are required for parking spaces, except when publicly advertised as "free parking" for customers and/or employees only:*	
Up to ten thousand (10,000) square feet	\$111.00*
Each additional five thousand (5,000) square feet or fraction thereof	\$ 56.00*
(18750)PARTIAL HOSPITALIZATION PROGRAM-PHP. Establishment having facilities to keep patients on a daily basis (not an overnight facility)*	
One (1) to ten (10) patients	\$111.00*
Eleven (11) to twenty (20) patients	\$163.00*
Over twenty-one (21) patients	\$306.00*
(18800)PATROL AGENCY. Includes watchman, guard or patrol service:*	
Permits one patrolman or agency	\$225.00*
For each additional patrolman or agent	\$ 45.00*
(18900)PAWNBROKER, or other loan business wherein tangible personal property is retained by the lender as security for loans made *	\$671.00*
(19100)PERSONAL OFFICE. Each person occupying, renting or utilizing office or desk space in a business district for keeping personal records or for other reasons such as administrator, executor, receiver, trustee or the like:*	
Solely occupied	\$163.00*
Each partner and/or employee in connection therewith	\$ 45.00*
(19150)PERSONAL TRAINER, provides instruction for exercise, aerobics, or weightlifting:*	
Permitting the operation of but one person	\$156.00*
For each partner and/or employee in connection therewith	\$ 45.00*

(19200)PEST CONTROL, permitting exterior and/or interior spraying, as qualified in the category or categories of pest control as indicated on the license issued by the state board of health. State certification required before issuance of business tax receipt (see F.S. ch. 482, Structural Pest Control Act):*	
Fumigation	\$178.00*
General household and/or rodent control	\$178.00*
Lawn and ornamental	\$178.00*
Termite and other wood infesting organisms	\$178.00*
If qualified in all categories, maximum fee	\$306.00*
If qualified in three categories	\$262.00*
If qualified in two categories	\$225.00*
If qualified in one category	\$178.00*
(19400)PETROLEUM PRODUCTS DEALER. Permits retail sale of crude oil, fuel oil, kerosene, distillate, road oil, asphalt, gasoline, lubricating oil and greases, and all other petroleum products, not including bottled gas dealers or filling stations*	
For first vehicle	\$156.00*
For each additional vehicle	\$ 68.00*
(19500)PHOTO FINISHER. Includes photograph and film developing and printing; photostating and photocopying. Does not permit the sale of photo equipment and supplies without merchant's business tax. Includes pickup and delivery*	\$156.00*
(19600)PHOTOGRAPHER. Permits the taking and finishing of pictures, including enlarging and framing. Does not permit sale of camera or photographic supplies without merchant's business tax *	\$163.00*
(19700)PHOTOGRAPHER. Transient or itinerant, as canvasser or solicitor *	\$419.00*
(19900)PHYSICIAN AND/OR SURGEON *	\$163.00*
(20000)PHYSICAL THERAPIST, R.P.T.*	\$163.00*
(20100)PODIATRIST *	\$163.00*
(20200)POOLROOMS (Classify as Billiard, Pool, and Bagatelle Tables).	
(20300)PRINTING/PUBLISHING ESTABLISHMENT. Includes newspapers, periodicals, job printing, brochures and books:*	
One (1) to five (5) employees	\$225.00*
Six (6) to fifteen (15) employees	\$337.00*

Over fifteen (15) employees	\$503.00*
(20400)PRIVATE DETECTIVE OR PRIVATE INVESTIGATOR, which means and includes any one person engaged in the business of private investigation who does not employ any full-or part-time private investigators; who performs the service of private investigation and is operated under his individual name only *	\$163.00*
(20450)PRODUCER (Classify as Motion Picture Producer)	
(20500)PROFESSIONAL SERVICE CORPORATION/LLC/LP. Individual(s) or entity whose members are regulated by any state or association that incorporates (each professional requires separate business tax) *	\$163.00*
(20510)PROMOTER of entertainment, sports, contests, parades or similar activities sponsored by civil, fraternal or religious organizations, including vendors in connection therewith *	\$ 63.00*
(20550)PROMOTER, not sponsored by civil, fraternal or religious organizations*	
Permitting the operation of but one person	\$156.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(20600)PROPERTY MANAGEMENT SERVICE, excluding real estate brokers *	\$163.00*
(20700)PSYCHIATRIST *	\$163.00*
(20800)PSYCHOLOGIST *	\$163.00*
(20850)PSYCHOTHERAPISTS *	\$163.00*
(20950)PUBLISHING (Classify as Printing/Publishing Establishment).	
R	
(21000)RADIO BROADCASTING STATION. Business of production or generation of electromagnetic waves within the city for the purpose of broadcasting *	\$306.00*
(21050)RADIO/TELEPHONE COMMUNICATION SERVICES: Includes cellular phones, beepers, paging, etc *	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$ 45.00*
(21100)REAL ESTATE:*	

<p>Broker</p> <p>Each broker or member of firm; provided, however, that a separate business tax, as hereinafter designated, shall be required for each real estate salesman employed by such broker at any time during any business tax year, and each real estate broker shall be liable and responsible to the city for the business tax due for each salesman so employed by him.</p>	\$178.00*
(21101)Salesman; each salesman employed by a broker	\$ 45.00*
(21102)Company or corporation, engaged in real estate practice or sales	\$163.00*
(21103)Appraiser; each appraiser	\$178.00*
(21200)REAL ESTATE AUCTION (Classify as Auctioneer).	
(21300)RENTAL AGENCY:*	
<p>Personal property of all kinds including trailers</p> <p>(Except passenger automobiles paying a business tax as rental cars.)</p>	\$156.00*
(21301)Rental of trucks	\$205.00*
(21302)Video tapes and/or computer software	\$156.00*
(21400)RENTAL CARS AND/OR OTHER MOTOR DRIVEN VEHICLES:*	
Each place of business or operator	\$610.00*
Each car or other motor driven vehicle	\$ 63.00*
<p>(21500)REPAIR AND/OR SERVICE SHOP</p> <p>Includes radio, video, television, business machine, small electronics, major appliances, watch, clock, jewelry, and other tangible personal property *</p>	\$163.00*
(21600)REPORTING SERVICE. Includes convention, court, medical and similar types of reporting:*	
Permitting the operation of but one person	\$156.00*
For each partner and/or employee in connection therewith	\$ 45.00*
(21700)RESEARCH AND/OR DEVELOPMENT SERVICE, providing analytical marketing reports, feasibility studies or the like:*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$ 45.00*
(21750)RESERVATION SERVICE. Other than Travel Bureau and/or Ticket Office:*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$ 45.00*

(21800)RESTAURANT. Including soda fountains, cafes, lunch counters, cafeterias, dining rooms, tea rooms and all other establishments where food is sold for consumption on the premises; permits incidental sale of cigars, tobacco and packaged candy. Alone or in connection with any other business, with chairs and stools, each to count the same as follows:*	
Minimum fee, covering first ten (10) seats	\$132.00*
For each additional seat over ten (10)	\$ 2.60*
(21801)RESTAURANT/DELICATESSEN, TAKE-OUT:*	
Retail (reference Merchant). Up to and including one thousand dollars (\$1,000.00) of full-cost value of stock carried	\$142.00*
For each additional one thousand dollars (\$1,000.00) or fraction thereof	\$ 12.00*
S	
(22000)SAVINGS AND LOAN ASSOCIATION (Classify as Banks).	
(22100)SCHOOLS:*	
Academies, colleges, or other educational institutions; includes day nurseries and kindergartens. Provided however, that all nonprofit church kindergartens be exempt from the payment of any tax or fee.	
Business and liberal arts.	
Beauty culture or barber.	
Commercial, trade or vocations:	
Schools with more than one teacher	\$306.00*
Schools with only one teacher	\$156.00*
(22200)SECONDHAND DEALER *	\$306.00*
(22210)SECRETARY SERVICE:*	
One (1) to five (5) employees	\$156.00*
Six (6) to ten (10) employees	\$270.00*
Over ten (10) employees	\$337.00*
(22220)SECURITY GUARD AGENCY (Classify as Patrol Agency).	
(22250)SEMINARS/LECTURES, ITINERANT. Where individual or company does not provide a business tax receipt from an established place of business:*	
For first day of each occurrence, each location	\$163.00*
For each consecutive day thereafter	\$ 41.00*

(22300)SERVICE ESTABLISHMENT. Other businesses not specifically listed herein, whereby services are performed for the public in return for a consideration.*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$45.00*
(22400)SHOE REPAIR SHOP. Permits incidental sale of shoe polishes and cleaners, limited to five hundred dollars (\$500.00) of saleable stock carried*	\$156.00*
(22600)SIGN-WRITER. Portable signs, show cards and window lettering; providing permit from building department necessary for erection of any exterior sign *	\$156.00*
(22900)SMALL LOAN COMPANY. Including all companies or agencies licensed by the state as small loan businesses, or as Morris Plan Banks, or under the discount consumer financing act *	\$503.00*
(22950)SOCIAL WORKER *	\$163.00*
(23050)SPEECH THERAPIST AND/OR PATHOLOGIST *	\$163.00*
(23100)STOCK/BOND BROKERAGE FIRM * Where the dealer offers facilities to the general public for dissemination of market information and quotations by use of a quotation board, projection of ticker tape or similar means	\$486.00*
(23200)STORAGE WAREHOUSE: Permits auction of unclaimed and damaged freight not saleable as new merchandise, provided auction is handled by regular employees employed by the storage warehouse with a business tax receipt *	
Not exceeding five thousand (5,000) square feet	\$156.00*
Five thousand (5,000) to ten thousand (10,000) square feet	\$306.00*
Ten thousand (10,000) to fifteen thousand (15,000) square feet	\$320.00*
Fifteen thousand (15,000) to twenty-five (25,000) square feet	\$419.00*
Over twenty-five thousand (25,000) square feet	\$486.00*
(23300)STUDIOS. Includes art, music, dancing and drama where pupils are taught, but does not permit dancing or any entertainment to which the public is admitted*	
Studios with more than one teacher	\$306.00*
Studios with only one teacher	\$156.00*
(23400)SURVEYOR *	\$163.00*
(23500)SWIMMING POOL, PUBLIC *	\$225.00*

T	
(23600)TAILOR. Custom clothier; does not permit stock without merchant's business tax *	\$101.00*
(23650)TANNING SALON (Classify as Service Establishment).	
(23700)TAX COLLECTION AGENCY (Classify as Auto Tag Agency).	
(23800)TAX REPORTING SERVICE. Includes income, sales and all tax return preparation:*	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(23900)TAXIS, FOR-HIRE CARS:*	
(23901)Taxis, for each vehicle	\$132.00*
(23902)For-hire cars, for each vehicle	\$132.00*
Sightseeing cars	\$132.00*
(23950)TELECOMMUNICATIONS (Classify as Radio/Telephone Communication Service)	
(24050)TELEMARKETING (Telephone Marketing). State certification required before issuance of business tax receipt (see F.S. §§ 501.603 et seq.)*	
Permitting the operation of but one	\$163.00*
For each partner and/or employee in connection therewith	\$45.00*
(24100) TELEPHONE COMPANY *	\$610.00*
(24200)TELEVISION BROADCASTING. Business of production or generation of electromagnetic waves within the city for the purpose of broadcasting *	\$306.00*
(24300)TEMPORARY HELP SERVICE. An establishment providing persons for temporary help to other businesses and where these persons are employees of this establishment (also reference: Employment Agency):*	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith	\$ 45.00*
(24400)THEATERS. Persons engaged in, managing or carrying on theaters. Merchant's business tax required for sale of merchandise:*	
Motion picture theater:	
For each seat	\$ 1.60*
Minimum annual business tax	\$503.00*

(24403)Theater, other than motion picture theater, merchant's business tax required for sale of merchandise:	
For each seat	\$ 1.60*
Minimum annual business tax	\$285.00*
(24500)THEATRICAL AGENT (Classify as Employment Agency).	
(24550)THERAPIST (Not elsewhere classified) *	\$163.00*
(24600)TICKET OFFICE *	\$156.00*
(24700)TITLE INSURANCE *	\$306.00*
(25000)TOWING SERVICES.*	
Towing of motor vehicles which have been impounded by the city and the storage thereof within the city No such business tax receipt shall be issued except to an operator who will qualify by providing twenty-four hour service, accompanied by proper storage service, to be both safe and adequate, as approved and directed by the city manager.*	\$225.00*
(25001)Towing of motor vehicles other than those impounded by the city *	\$156.00*
(25400)TRAINING CENTER, EMPLOYEE. Employee training only; not operated as a school open to the general public*	\$163.00*
(25550)TRANSLATION SERVICE*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection	\$ 45.00*
(25600)TRAVEL BUREAU, including ticket brokers. State certification required before issuance of business tax receipt (see F.S. § 559.927) *	\$245.00*
(25700)TREE SURGEON. Permits trimming, repairing, removal and planting of trees or shrubbery*	\$156.00*
U	
(25800)UPHOLSTERY SHOP. Permits the business of repairing and recovering furniture only. With or without an established place of business within the city *	\$156.00*
V	
(25850)VALET PARKING*	
Permitting the operation of but one person	\$163.00*
For each partner and/or employee in connection therewith	\$ 45.00*

(25900)VALET SHOP. Permits only the business of cleaning and pressing on a "while-you-wait" basis; permits minor clothing repair *	\$156.00*
(26000)VEHICLE DEALER. Permits agency for sale of new or used automobiles, airplanes, or other motor-driven vehicles, sale of secondhand vehicle taken in exchange on sale of new vehicles * (Alone, or in connection with any other business.)	\$306.00*
(26100)VENDING MACHINES (Classify as Coin-operated Machines).	
(26200)VENDOR. Selling candy, peanuts, ice cream, soft drinks, popcorn, tobacco, snow balls, cotton candy, not from moving vehicle. In connection with promoter's business tax receipt, but not included on list of vendors supplied by promoter *	\$245.00*
(26400)VETERINARY SURGEON OR VETERINARIAN *	\$163.00*
(26450)VIDEO TAPE PRODUCER (Classify as Motion Picture/Video Tape Producer)	
W	
(26800)WINDOW LETTERING (Classify as Sign-writer).	
(26900)WIRE MUSIC (Classify as Music by Wire).	
(26950)WRITER *	\$156.00*
X	
(26970)X-RAYS (Classify as Health Testing-Non Invasive)	
(27000)UNCLASSIFIED. Not otherwise set forth herein:	
Permitting the operation of but one person	\$163.00*
In addition thereto, for each partner and/or employee in connection therewith *	\$ 45.00*
Local business tax processing fee. City Code Section 66-44	
Business tax processing fee	\$ 7.00*
Local business tax inspection regulatory fee. City Code section 66-45	
Business tax inspection fee	\$ 25.00*

SECTION 3. FUTURE AMENDMENTS

Future amendments to the Zoning Code that change the numbering of the code sections for which fees are charged in this document shall not affect the particular fees or fines. Future amendments to the City Code that change the numbering of the code sections for which fees are charged in this document shall not affect the particular fees or fines.

SECTION 4. SEVERABILITY

If any section, sentence, clause or phrase of this Resolution is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Resolution.

SECTION 5. EFFECTIVE DATE

That this resolution shall become effective immediately upon the date of its passage and adoption herein.

PASSED AND ADOPTED THIS SEVENTH DAY OF JULY, A.D., 2009.

(Moved: Kerdyk / Seconded: Anderson)

(Yeas: Cabrera, Kerdyk, Withers, Anderson, Slesnick)

(Unanimous: 5-0 Vote)

(Agenda Item: C-19)

APPROVED:



DONALD D. SLESNICK II
MAYOR

ATTEST:



WALTER J. FOEMAN
CITY CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:



ELIZABETH M. HERNANDEZ
CITY ATTORNEY