

ORDINANCE 2006-47

AN ORDINANCE AMENDING CHAPTER 14, BUSINESS REGULATION, LAKE WALES CODE OF ORDINANCES, TO DELETE PROVISIONS FOR LOCAL OCCUPATIONAL LICENSE TAX; AMENDING CHAPTER 19, TAXATION, LAKE WALES CODE OF ORDINANCES, TO ADD PROVISIONS FOR LOCAL BUSINESS TAX; PROVIDING AN EFFECTIVE DATE.

BE IT ENACTED by the City Commission of the City of Lake Wales, Polk County, Florida,

SECTION 1. Chapter 14, BUSINESS REGULATION, Lake Wales Code of Ordinances is hereby amended to read:

ARTICLE II. RESERVED

[Moving Article II. Local Occupational License Tax in its entirety to Chapter 19, TAXATION; revising and renumbering]

Secs. 14- 26--14-70. Reserved.

SECTION 2. Chapter 19, TAXATION, Lake Wales Code of Ordinances is hereby amended to read:

ARTICLE V. LOCAL BUSINESS TAX

Sec. 19-100. Definitions.

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

(1) *Receipt* means the document that is issued by the City of Lake Wales which bears the words "Local Business Tax Receipt" and evidences that the person in whose name the document is issued has complied with the provisions of this article relating to the business tax.

(2) *Classification* means the method by which a business or group of businesses is identified by size or type, or both.

(3) *Local business tax* means the fees charged and the method by which the City of Lake Wales grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination, or inspection. Unless otherwise provided by law, these are deemed to be regulatory and in addition to, but not in lieu of, any local business tax imposed under the provisions of this article.

(4) *Person* means any individual, firm, partnership, joint adventure, syndicate, or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver, or other fiduciary, and includes the plural as well as the singular.

(5) *Taxpayer* means any person liable for taxes imposed under the provisions of this article; any agent required to file and pay any taxes imposed hereunder; and the heirs, successors, assignees, and transferees of any such person or agent.

Sec. 19-101. Levy, application; limitation.

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

article, such local business tax shall be levied on:

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

Sec. 19-102. Local Business Tax Receipt required.

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

Sec. 19-103. Local Business Tax Receipt to be displayed.

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

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

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

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

Sec. 19-105. Status of fictitious name registration.

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

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

Sec. 19-106. Proof of required licensing.

- (a) Prior to issuance of local business tax receipt, any applicant seeking to engage in or

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

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

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

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

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

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

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

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

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

Sec. 19-107. Certificate of use required.

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

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

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

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

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

Sec. 19-110. Professions; tax construed.

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

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

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

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

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

(b) Any person engaging in or managing any business, occupation, or profession covered by this article, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorney's fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

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

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

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

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

Sec. 19-114. Delinquency penalty.

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

Sec. 19-115. Fractional-year receipts.

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

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

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

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

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

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

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

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

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

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

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

Sec. 19-119. Exemption —Nonresident persons regulated by the Department of Business and Professional Regulation.

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

Sec. 19-120. Exemption —Religious tenets.

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

Sec. 19-121. Exemption —Charitable and other organizations; occasional sales and fund raising.

(a) Business, profession, and occupation do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

- (1) *Religious institutions* means churches and ecclesiastical or denominational organizations or established physical places for worship in this city at which nonprofit religious services and activities are regularly conducted and carried on.
- (2) *Educational institutions* means state tax-supported or parochial, church and nonprofit private schools conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, the Department of Education, or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.
- (3) *Charitable institutions* means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which are without cost to those unable to pay.

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

Sec. 19-122. Exemption —School activities.

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

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

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

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

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

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

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

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

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

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

Sec. 19-125. Exemption —Motor vehicles.

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

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

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

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

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

Sec. 19-128. Exemption —Auctioneer.

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

Sec. 19-129. Determination of classification.

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

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

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

- 001.00 Abstract company; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 002.00 Accounting firm; including 2 employees other than accountants or auditors . . . 60.00
plus, for each additional employee . . . 3.00
- 003.00 Accountant or auditor; each . . . 60.00
(Not to include any person engaged by a single employer to provide accounting, auditing or bookkeeping services.)
(Certified public accountant requires licensing by department of professional regulation.)

Adult day care: See Day care, adult.
- 004.01 Advertising; each agency, firm or corporation engaged in the creation, production or sale of media intended to advertise or promote; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 004.02 Sound wagons or trucks: Any person, firm or corporation advertising on the streets of the city by sound wagons or trucks for commercial purposes; per day . . . 10.00

Air conditioning and heating contractor: See Contractor.
- 005.00 Air conditioning and heating maintenance and repair without retail sales; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
(Classification applies to business or individual engaged in maintenance or repair work not requiring contractor licensed by state.)
- 006.01 Air conditioning and heating sales and service not included in receipted retail business; up to 4 employees . . . 30.00
- 006.02 5--8 employees . . . 60.00
- 006.03 more than 8, each additional employee . . . 3.00

Airport; fixed base operator engaged in occupation listed below; including 2 employees plus, for each additional employee . . . 3.00

- 007.01 Aircraft sales . . . 60.00
 - 007.02 Aircraft leasing . . . 60.00
 - 007.03 Aircraft charter or air taxi . . . 60.00
 - 007.04 Banner towing . . . 60.00
 - 007.05 Crop dusting and spraying . . . 60.00
 - 007.06 Flight instruction . . . 60.00
 - 007.07 Fuel or oil sales or ramp service . . . 60.00
 - 007.08 Ground transportation . . . 60.00
 - 007.09 Hangar rental . . . 60.00
 - 007.10 Maintenance and repair . . . 60.00
 - 007.11 Paint and body shop . . . 60.00
 - 007.12 Radio and instrument sales and repair . . . 60.00
 - 007.13 other than listed . . . 60.00
- (Maximum tax for combination of categories not to exceed \$300.00)

Airport; independent service provider engaged in occupation listed below; including 2 employees plus, for each additional employee . . . 3.00

- 008.01 Aircraft sales . . . 100.00
 - 008.02 Aircraft leasing . . . 100.00
 - 008.03 Aircraft charter or air taxi . . . 100.00
 - 008.04 Banner towing . . . 100.00
 - 008.05 Crop dusting and spraying . . . 100.00
 - 008.06 Flight instruction . . . 100.00
 - 008.07 Fuel or oil sales or ramp service . . . 100.00
 - 008.08 Ground transportation . . . 100.00
 - 008.09 Hangar rental . . . 100.00
 - 008.10 Maintenance and repair . . . 100.00
 - 008.11 Paint and body shop . . . 100.00
 - 008.12 Radio and instrument sales and repair . . . 100.00
 - 008.13 other than listed . . . 100.00
- (Maximum tax for combination of categories not to exceed \$500.00)

Alarm systems: See Contractor.

- 009.01 Alcoholic beverages, retail sale not for consumption on premises with sale of food items or nonalcoholic beverages; up to 4 employees . . . 30.00
 - 009.02 5--8 employees . . . 60.00
 - 009.03 more than 8, each additional employee . . . 3.00
- (Requires licensing by division of alcoholic beverages and tobacco.)

Alterations: See Tailor.

- 010.00 Aluminum products manufacturer with or without sales; including 2 employees . . . 100.00 plus, for each additional employee . . . 3.00
- 011.01 Aluminum products, retail sales; up to 4 employees . . . 30.00
- 011.02 5--8 employees . . . 60.00
- 011.03 more than 8, each additional employee . . . 3.00
- 012.01 Amusement center, including 2 employees . . . 60.00 plus, for each additional employee . . . 3.00
- 012.02 plus, for each coin-operated or noncoin-operated game or device played for amusement, whether electronic or nonelectronic, including billiard table but not including jukebox; each

- . . . 30.00
(Classification applies to business where the sole or main activity is the use or operation of a minimum of 10 devices at a single location. Location and receipt subject to approval of city commission.)
- 013.00 Amusement device whether coin-operated or noncoin-operated, whether electronic or nonelectronic, and regardless of how fee is charged to use device, if operated for amusement purposes; each . . . 30.00
(Classification includes arcade or video games, billiard tables, rides and other games or devices not located in amusement center as defined above but does not include jukeboxes.)
- 014.00 Animal breeding, boarding or grooming service other than animal clinic or hospital; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 015.00 Animal clinic or hospital; including 2 employees other than veterinarians . . . 60.00
plus, for each additional employee . . . 3.00
- 016.01 Animal dealer or retailer of pets or supplies or accessories for animals; up to 4 employees . . . 30.00
- 016.02 5--8 employees . . . 60.00
- 016.03 more than 8, for each additional employee . . . 3.00
(Sale of food products requires food permit from department of agriculture and consumer services.)
- 017.01 Antique dealer; up to 4 employees . . . 30.00
- 017.02 5--8 employees . . . 60.00
- 017.03 more than 8, each additional employee . . . 3.00
- 017.04 plus repair, refinishing or reupholstery . . . 30.00
- 018.00 Apartment building or complex of buildings containing 2 or more rental units . . . 30.00
plus, for each unit in excess of 6 units . . . 3.00
- 019.01 Apparel or accessory sales; up to 4 employees . . . 30.00
- 019.02 5--8 employees . . . 60.00
- 019.03 more than 8, each additional employee . . . 3.00
- 019.04 plus, apparel or costume rental . . . 30.00
- Appliance rental: See Furniture rental.
- 020.01 Appliance sales with or without service department; up to 4 employees . . . 30.00
- 020.02 5--8 employees . . . 60.00
- 020.03 more than 8, each additional employee . . . 3.00
- 021.00 Appliance service and repair without retail; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- 022.00 Appraiser of real or personal property; each . . . 60.00
- 023.00 Architectural firm; including 2 employees other than architects . . . 60.00
plus, for each additional employee . . . 3.00
- 024.00 Architect; each . . . 60.00
(Requires licensing by department of professional regulation.)
- 025.01 Art gallery or dealer in fine art, with or without sale of artist supplies; up to 4 employees .

- . . 30.00
 025.02 5--8 employees . . . 60.00
 025.03 more than 8, each additional employee . . . 3.00
 025.04 plus, custom or self-service framing . . . 30.00
- 026.01 Arts and crafts supplies; up to 4 employees . . . 30.00
 026.02 5--8 employees . . . 60.00
 026.03 more than 8, each additional employee . . . 3.00
 026.04 plus, kiln facilities for fee or charge . . . 30.00
 026.05 plus, custom or self-service framing . . . 30.00
- 027.00 Attorney; each . . . 60.00
 (Requires licensing by Supreme Court of Florida.)
 (See also Legal firm.)
- 028.00 Auctioneer with place of business located within municipal limits . . . 100.00
 (Requires licensing by department of professional regulation.)
- Automobile or other vehicle sales or leasing agency; including 2 employees or salesmen
 on commission
 plus, for each additional employee or salesman . . . 3.00
- 029.01 Sales, new . . . 70.00
 029.02 Sales, used . . . 50.00
 029.03 Leasing . . . 60.00
 029.04 Paint or body shop . . . 50.00
 029.05 Service or repair garage . . . 50.00
 029.06 other than listed . . . 60.00
 (Maximum tax for combination of categories not to exceed \$200.00)
 (Classification includes sale or leasing of automobiles, trucks, vans and other like vehicles
 but does not include the sale of motorcycles, recreational vehicles or mobile homes.)
 (Requires licensing by department of highway safety and motor vehicles.)
- Automobile or other vehicle service, maintenance or repair; including 2 employees
 plus, for each additional employee . . . 3.00
- 030.01 Car or vehicle wash . . . 60.00
 030.02 Detailing . . . 50.00
 030.03 Gas and oil sales, no service or repair . . . 60.00
 030.04 Machine shop . . . 50.00
 030.05 Paint or body shop . . . 50.00
 030.06 Road service or towing . . . 50.00
 030.07 Service or repair without gas and oil sales . . . 50.00
 030.08 Service or repair with gas and oil sales and with or without incidental sale of tires, batteries
 or accessories . . . 60.00
 030.09 Service station beverage sales, other than from vending machines, and incidental retail of
 convenience items . . . 30.00
 030.10 Service station snack bar or lunch counter . . . 20.00
 030.11 Stereo installation or customizing with or without sale of incidental accessories . . . 50.00
 030.12 Tires, batteries, or accessories retail . . . 60.00
 030.13 Vehicle storage . . . 50.00
 030.14 other than listed . . . 60.00
 (Maximum tax for combination of categories not to exceed \$200.00)
 (Sale of food products requires permit from department of agriculture and consumer
 services; sale of alcoholic beverages requires license from division of alcoholic beverages
 and tobacco.)
 (See also Convenience store with gas and oil sales.)
- 031.00 Automobile or other vehicle parking lot; including 2 employees . . . 50.00

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

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

- 057.00 Cemetery; including 2 employees . . . 500.00
plus, for each additional employee . . . 3.00
(Classification includes the sale of burial rights and perpetual care services but does not include the sale of tombstones, grave markers, monuments or other services.)
(Requires licensing by the department of banking and finance.)
- Child care: See Day nursery.
- 058.00 Chiropractor; each . . . 60.00
(Requires licensing by department of professional regulation. See also Medical office.)
- 059.01 Circus; per week or fraction thereof . . . 750.00
(Proof of insurance is required. Location and receipt subject to approval of city manager and subject to other provisions of this Code of Ordinances pertaining to public amusements).
- 060.00 Claim or collection agency; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
- 061.00 Cleaning or janitorial service by 2 or more individuals, residential or commercial; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
(This classification includes carpet cleaning, window washing and pressure washing services.)
- 062.00 Coin-operated or noncoin-operated machine or device not including jukebox, amusement device, or machine dispensing merchandise; each . . . 20.00
(Classification includes photocopy machines, vacuum cleaning machines and other service-providing machines operated for profit. See also Amusement device, jukebox, and vending machine.)
- 063.00 Cold storage plant, etc.; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 064.01 Communications equipment and supplies sales and service; up to 4 employees . . . 30.00
064.02 5--8 employees . . . 60.00
064.03 more than 8, each additional employee . . . 3.00
- 065.01 Computer hardware or software sales and service; up to 4 employees . . . 30.00
065.02 5--8 employees . . . 60.00
065.03 more than 8, each additional employee . . . 3.00
- 066.00 Computer system design or installation or computer programming; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 067.01 Consignment or thrift shop; up to 4 employees . . . 30.00
067.02 5--8 employees . . . 60.00
067.03 more than 8, each additional employee . . . 3.00
- Contractor practicing trade or occupation listed below.
- 068.01 Acoustical . . . 75.00
068.02 Air conditioning/heating class A . . . 60.00
068.03 Air conditioning/heating class B . . . 60.00
068.04 Air conditioning/heating class C . . . 60.00
068.05 Alarm systems . . . 60.00
068.06 Building . . . 60.00

- 068.07 Carpentry . . . 60.00
- 068.08 Cement, concrete stone or brick . . . 50.00
- 068.09 Communications or Cable TV installation . . . 60.00
- 068.10 Drywall . . . 60.00
- 068.11 Electrical . . . 60.00
- 068.12 Excavation . . . 60.00
- 068.13 General contractor . . . 60.00
- 068.14 Glazing or glass installation . . . 60.00
- 068.15 House or building demolition . . . 30.00
plus, for each house or building demolished . . . 20.00
- 068.16 House or building moving . . . 30.00
plus, for each house or building moved . . . 50.00
- 068.17 Insulation . . . 60.00
- 068.18 Irrigation or landscape . . . 60.00
- 068.19 Masonry or plaster . . . 60.00
- 068.20 Mechanical . . . 100.00
- 068.21 Painting or paper hanging . . . 30.00
- 068.22 Plumbing . . . 60.00
- 068.23 Residential . . . 60.00
- 068.24 Roofing . . . 60.00
- 068.25 Septic tank . . . 60.00
- 068.26 Siding . . . 60.00
- 068.27 Solar system . . . 60.00
- 068.28 Sprinkler system, fire . . . 100.00
- 068.29 Steel erection . . . 100.00
- 068.30 Street paving . . . 120.00
- 068.31 Swimming pool . . . 60.00
- 068.32 Tilesetting . . . 60.00
- 068.33 Tree trimming . . . 60.00
- 068.34 Utility installation . . . 60.00
- 068.35 Well drilling . . . 60.00
- 068.36 other than listed . . . 100.00

Any general contractor employing contractors in the various fields listed in this schedule shall pay a tax for each type of work done by his employees unless each employee or subcontractor is receipted by the city to perform the particular work actually done. (Contractors are subject to state licensing and other provisions of this Code of Ordinances which pertain. Septic tank contractors require licensing by department of health and rehabilitative services.)

Convalescent center: See Hospital, sanitorium or nursing home.

- 069.01 Convenience store; up to 4 employees . . . 30.00
- 069.02 5 - 8 employees . . . 60.00
- 069.03 more than 8, each additional employee . . . 3.00
- 069.04 plus gasoline sales . . . 60.00
(Sale of alcoholic beverages requires licensing by division of alcoholic beverages and tobacco. Sale of food products requires permit from department of agriculture and consumer services.)
- 070.00 Counseling practitioner or therapist; each . . . 60.00
(Requires licensing by department of professional regulation.)
- 071.00 Credit bureau; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
- 072.00 Dairy processing or manufacturing milk or dairy products; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00

(Requires licensing by department of agriculture and consumer services.)

- 073.00 Data processing service; including 2 employees . . . 75.00
plus, for each additional employee . . . 3.00
- 074.00 Data storage and retrieval service; including 2 employees . . . 75.00
plus, for each additional employee . . . 3.00
- 075.00 Day care, adult; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of health and rehabilitative services.)
- 076.00 Day nursery, kindergarten or child care service; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of health and rehabilitative services except as exempted
by Florida Statutes.)
- 077.01 Decorator or interior design service; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 077.02 plus, retail sale of home furnishings . . . 30.00
- 078.00 Delicatessen; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
(Requires food permit issued by department of agriculture and consumer services.)

Delivery company: See Express company.

- 079.00 Dental laboratory; including 2 employees . . . 40.00
plus, for each additional employee . . . 3.00
(Requires certificate of registration from department of professional regulation.)
- 080.00 Dentist; each . . . 60.00
(Requires licensing by department of professional regulation.)
- 081.00 Dentist's office; including 2 employees other than dentist . . . 60.00
plus, for each additional employee . . . 3.00
(Hygienists require licensing by department of professional regulation.)
- 082.01 Department or variety store; up to 4 employees . . . 30.00
- 082.02 5--8 employees . . . 60.00
- 082.03 more than 8, for each additional employee . . . 3.00
- 083.00 Detective or investigator guaranteeing protection for compensation or making personal or
commercial investigations or acting as process server; each . . . 50.00
(Requires licensing by department of state except as exempted by Florida Statutes.)
- 084.00 Detective or investigative agency; including 2 employees other than detective or
investigator . . . 100.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of state except as exempted by Florida Statutes.)

Development company: See Land development company.

- 085.01 Diet center or weight-reduction counseling; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- 085.02 plus, exercise equipment or facilities . . . 15.00

- 086.00 Draftsman, each . . . 30.00
(Not to include any person engaged by a single employer to provide drafting services.)
- Dressmaker: See Tailor.
- Drive-in restaurant: See Restaurant.
- 087.00 Driver of vehicle for hire operating on the streets of the city, where such driver pays mileage tax to the state and is under the control of the public service commission . . . 20.00
- 088.01 Drugstore or pharmacy with or without sale of miscellaneous personal items; up to 4 employees . . . 30.00
- 088.02 5--8 employees . . . 60.00
- 088.03 more than 8, for each additional employee . . . 3.00
(Requires permit issued by the Board of Pharmacy.)
- 089.00 Drycleaner or pressing service maintaining an established place of business in the city; including 2 employees . . . 40.00
plus, for each additional employee . . . 3.00
- 090.00 Drycleaner or pressing service maintaining a collection agency in the city but doing cleaning or pressing outside of the corporate limits; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 091.01 Dry goods; up to 4 employees . . . 30.00
- 091.02 5--8 employees . . . 60.00
- 091.03 more than 8, each additional employee . . . 3.00
- Drywall: See Contractor.
- 092.00 Duplication service utilizing mimeograph, photocopy, heat transfer or other similar equipment other than printing equipment; including 2 employees . . . 30.00
plus, for each employee . . . 3.00
- Educational or instructional establishment including 2 employees
plus, for each additional employee . . . 3.00
- 093.01 Academic, private . . . 50.00
- 093.02 Arts and crafts . . . 50.00
- 093.03 Business or secretarial . . . 50.00
- 093.04 Cosmetology or related instruction . . . 50.00
- 093.05 Dance, music or fine arts . . . 50.00
- 093.06 Trade or technical . . . 50.00
- 093.07 other than listed . . . 60.00
(Not to include accredited educational institutions exempted by Florida Statutes from licensing tax.)
(Cosmetology instructors require licensing by the department of professional regulation.)
- Electric appliances: See Appliances.
- 094.01 Electric equipment, fixtures or supplies sales and service; up to 4 employees . . . 30.00
- 094.02 5--8 employees . . . 60.00
- 094.03 more than 8, each additional employees . . . 3.00
- 095.00 Electric equipment service or repair without retail sales; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
(Classification applies to business or individual engaged in service or repair work not requiring contractor licensed by state.)

Electrical: See Contractor.

- 096.00 Electricity; persons or corporation furnishing (franchise) . . . 125.00
- 097.01 Electronic equipment or supplies sales and service; up to 4 employees . . . 30.00
097.02 5--8 employees . . . 60.00
097.03 more than 8, each additional employee . . . 3.00
- 098.00 Electronic equipment service or repair without retail sales; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- Electronic game recreation center: See Amusement center.
- 099.00 Employment agency; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- 100.00 Employment contractor or temporary help service; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 101.00 Engineer or surveyor; each . . . 60.00
(Not to include any person engaged by a single employer to provide engineering or
surveying services.)
(Requires licensing by department of professional regulation.)
- 102.00 Engineering or surveying firm; including 2 employees other than engineers or surveyors .
. . . 60.00
plus, for each additional employee . . . 3.00
(Requires certification by department of professional regulation.)
- 103.00 Engine or motor sales or repair; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 104.00 Engraver not employed by receipted business; including 2 employees . . . 20.00
plus, for each additional employee . . . 3.00
- 105.00 Equipment rental not listed elsewhere in this schedule; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 106.01 Equipment sales and service not listed elsewhere in this schedule; up to 4 employees . .
. . . 30.00
106.02 5--8 employees . . . 60.00
106.03 more than 8, for each additional employee . . . 3.00
- 107.00 Equipment service or repair without retail sales and not listed elsewhere in this schedule;
including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00

Excavation: See Contractor.

- 108.00 Express or parcel delivery company; including 2 employees . . . 70.00
plus, for each additional employee . . . 3.00
- 109.00 Exterminator or pest control service; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of agriculture and consumer services.)

Fabrication: See Machine shop.

- 110.01 Farm equipment or tractor sales and service; up to 4 employees . . . 30.00
 110.02 5--8 employees . . . 60.00
 110.03 more than 8, for each additional employee . . . 3.00
- 111.00 Farm equipment or tractor service or repair without retail sales; including 2 employees . .
 . 50.00
 plus, for each additional employee . . . 3.00
- 112.00 Fence sales and installation, commercial or retail; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- 113.00 Fertilizer manufacturer selling at retail or wholesale; including 2 employees . . . 120.00
 plus, for each additional employee . . . 3.00
- 114.01 Fire extinguisher sales, service or recharge; up to 4 employees . . . 30.00
 114.02 5--8 employees . . . 60.00
 114.03 more than 8, each additional employee . . . 3.00
 (Requires licensing by state fire marshal.)
- Firearms: See Guns.
- 115.01 Fish or shellfish dealer; up to 4 employees . . . 30.00
 115.02 5--8 employees . . . 60.00
 115.03 more than 8, for each additional employee . . . 3.00
- Fitness center: See Health studio.
- Floor covering: See Carpet.
- 116.00 Florist with or without delivery service; including 2 employees . . . 40.00
 plus, for each additional employee . . . 3.00
- 117.00 Frame shop, either custom or self-service, not included in receipted business; including 2
 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- Fuel oil: See Petroleum products.
- 118.00 Funeral director; each . . . 60.00
 (Requires licensing by department of professional regulation.)
- 119.00 Funeral home; including 2 employees other than funeral director . . . 60.00
 plus, for each additional employee . . . 3.00
 (Requires licensing by department of professional regulation.)
- 120.00 Furniture rental or leasing; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- 121.00 Furniture repair or refinishing not included in a receipted business; including 2 employees
 . . . 10.00
 plus, for each additional employee . . . 3.00
- 122.01 Furniture retail or wholesale; up to 4 employees . . . 30.00
 122.02 5--8 employees . . . 60.00
 122.03 more than 8, for each additional employee . . . 3.00
 122.04 plus repair, refinishing or reupholstery . . . 30.00

- 123.01 Garden and lawn maintenance equipment or supplies sales, other than nursery; up to 4 employees . . . 30.00
 123.02 5--8 employees . . . 60.00
 123.03 more than 8, for each additional employee . . . 3.00
- Garden and lawn maintenance service: See Lawn service.
- 124.00 Gas, liquefied; bottled or bulk; including 2 employees . . . 150.00
 plus, for each additional employee . . . 3.00
 (Requires licensing by department of insurance.)
- 125.00 Gas, natural (franchise) . . . 75.00
- Gasoline: See Automobile or other vehicle service, maintenance or repair, retailer or Convenience store.
- 126.01 Gift shop or greeting card shop; up to 4 employees . . . 30.00
 126.02 5--8 employees . . . 60.00
 126.03 more than 8, for each additional employee . . . 3.00
- 127.01 Glass; auto, plate, window or mirror sale or installation; up to 4 employees . . . 30.00
 127.02 5--8 employees . . . 60.00
 127.03 more than 8, for each additional employee . . . 3.00
 (See also Contractor: glazing or glass installation.)
- 128.00 Glass coating or tinting, automotive, residential or commercial; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- 129.00 Go-cart center, to include facilities for operation of go-carts and other motor-propelled vehicles for amusement purposes, place of business; including 2 employees . . . 70.00
 plus, for each additional employee . . . 3.00
 (Subject to provisions of this Code of Ordinances pertaining to public amusements.)
- 130.00 Golf course, miniature; including 2 employees . . . 70.00
 plus, for each additional employees . . . 3.00
- Greeting card shop: See Gift shop.
- 131.01 Grocery store; up to 4 employees . . . 30.00
 131.02 5--8 employees . . . 60.00
 131.03 more than 8, for each additional employee . . . 3.00
 (Sale of food products requires food permit from department of agriculture and consumer services.)
- 132.00 Grove caretaker; including 2 employees . . . 30.00
 plus, for each additional employee . . . 3.00
- 133.00 Guard and patrol service; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
 (Requires licensing by department of state except as exempted by Florida Statutes.)
- 134.00 Guns or firearms dealer whether from stock or from mail-order catalogue and whether or not other stock is carried; including 2 employees . . . 100.00
 plus, for each additional employee . . . 3.00
 (Federal firearms license required for sale of any firearm.)
- Gym, spa or fitness center: See Health studio.

Hardware store: See Building materials or Hardware store.

- 135.01 Health food store; up to 4 employees . . . 30.00
- 135.02 5--8 employees . . . 60.00
- 135.03 more than 8, for each additional employee . . . 3.00

- 136.00 Health maintenance organization providing prepaid health care services; including 1 agent or solicitor . . . 50.00
plus, for each additional agent . . . 30.00

- 137.00 Health studio engaged in the sale of future services for instruction, training or assistance in a program of physical exercise or in the sale of future services for the right or privilege to use equipment or facilities in furtherance of a program of physical exercise; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
(Requires \$50,000.00 bond and notification of department of agriculture and consumer services upon issuance of business tax receipt except as exempted by Florida Statutes.)

- 138.01 Hearing aid center; up to 4 employees other than hearing aid specialist or audiologist . . . 30.00
- 138.02 5--8 employees . . . 60.00
- 138.03 9 or more employees; each . . . 3.00
(Requires hearing aid specialist or audiologist.)

- 139.00 Hearing aid specialist or audiologist; each . . . 60.00
(Requires licensing by department of professional regulation.)

Heating: See Air conditioning and heating.

Home improvement materials: See Building materials.

- 140.00 Hospital, sanatorium or nursing home including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
(Tax not to exceed \$200.00)
(Requires licensing by department of health and rehabilitative services.)
Classification includes convalescent centers, rest homes, adult congregate living facilities and other similar establishments providing housing, food service, personal services, or nursing service to adults for periods exceeding 24 hours. See also Adult day care.

- 141.00 Hotel or motel . . . 30.00
plus, for each unit . . . 1.00
(Requires licensing by division of hotels and restaurants.)

- 142.01 Hot tub or spa dealer not included in receipted business; up to 4 employees . . . 30.00
- 142.02 5--8 employees . . . 60.00
- 142.03 more than 8, for each additional employee . . . 3.00

House moving or demolition: See Contractor.

House cleaning: See Cleaning or janitorial service.

- 143.00 Ice cream manufacturer, selling at wholesale or retail; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of agriculture and consumer services.)

- 144.00 Ice cream or frozen desserts vendor selling from cart, wagon or other vehicle; each . . . 20.00

(Requires licensing by division of hotels and restaurants.)

145.00 Ice cream parlor selling ice cream or frozen desserts and beverages only; including 2 employees . . . 20.00
plus, for each additional employee . . . 3.00
(Requires licensing by division of hotels and restaurants.)

146.00 Ice factory selling at wholesale or retail; including cold storage connected therewith and 2 employees . . . 120.00
plus, for each additional employee . . . 3.00

Insulation: See Contractor, insulation; or see Glass coating or tinting.

147.00 Insurance agency; including 2 employees other than agent or solicitor when agent fee not remitted by insurance company transacting insurance through agency . . . 60.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of insurance.)

148.00 Insurance company transacting insurance within the municipal limits whether or not maintaining a place of business within the municipal limits; including one agent . . . 50.00
plus, for each additional agent . . . 30.00
(Requires licensing by department of insurance.)

Interior design: See Decorator.

Irrigation: See Contractor, irrigation.

Investigator: See Detective.

Investment company: See Broker.

Janitor service: See Cleaning or janitorial service.

149.01 Jewelry, watch or clock sales service and repair; up to 4 employees . . . 30.00

149.02 5--8 employees . . . 60.00

149.03 more than 8, each additional employee . . . 3.00

150.00 Junk dealer; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00
(Special exception use.)

151.00 Jukebox; each . . . 60.00

152.00 Karate or other martial arts instruction; with or without exercise equipment; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00
(See Health studio classification if physical exercise equipment is utilized.)

Kennel: See Animal clinic.

Kindergarten: See Day nursery.

Laboratory: See Dental laboratory; or see Medical laboratory.

Landscaping: See Contractor, irrigation or landscape.

153.00 Land development company; including 2 employees . . . 100.00

plus, for each additional employee . . . 3.00
(Requires registration with division of florida land sales, condominiums and mobile homes trust fund.)

154.01 Laundromat or self-service laundry; including 2 employees . . . 60.00

plus, for each additional employee . . . 3.00

154.02 coin-operated washer or dryer; for 1 machine . . . 30.00

plus, for each additional machine . . . 2.00

155.00 Laundry or linen supply service; including 2 employees . . . 60.00

plus, for each additional employee . . . 3.00

156.00 Lawn or yard service by 2 or more individuals, residential or commercial; including 2 employees . . . 30.00

plus, for each additional employee . . . 3.00

Lawyer: See Attorney.

157.00 Legal firm; including 2 employees other than attorney . . . 60.00

plus, for each additional employee . . . 3.00

158.00 Loan company or credit agency other than bank; including 2 employees . . . 100.00

plus, for each additional employee . . . 3.00

159.00 Locksmith; including 2 employees . . . 30.00

plus, for each additional employee . . . 3.00

160.01 Lumber dealer, wholesale or retail; up to 4 employees . . . 30.00

160.02 5--8 employees . . . 60.00

160.03 more than 8, each additional employee . . . 3.00

Lunch stand: See Restaurant.

161.00 Machine, repair, fabrication or welding shop; including 2 employees . . . 50.00

plus, for each additional employee . . . 3.00

(See also Automotive service, maintenance or repair.)

Mail service: See Packaging and shipping.

162.00 Management company engaged in operations, administration or provision of support services for the purpose of managing the property or business of another person, firm or corporation; including 2 employees . . . 100.00

plus, for each additional employee . . . 3.00

163.00 Manufacturer not listed elsewhere in this schedule; including 2 employees . . . 60.00

plus, for each additional employee . . . 3.00

164.01 Marine equipment and supplies sales and service; up to 4 employees . . . 30.00

164.02 5--8 employees . . . 60.00

164.03 more than 8, each additional employee . . . 3.00

165.00 Marine equipment service or repair without retail sales; including 2 employees . . . 50.00

plus, for each additional employee . . . 3.00

Masonry: See Contractor, masonry.

Martial arts: See Karate.

Meats: See Butcher.

- 166.00 Medical or clinical laboratory; including 2 employees . . . 40.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of health and rehabilitative services except as exempted
by Florida Statutes.)
- 167.00 Medical office or clinic; including 2 employees other than physician . . . 60.00
plus, for each additional employee . . . 3.00
(Physician's assistant requires certification by department of professional regulation.)
- 168.01 Merchant not listed elsewhere in this schedule; up to 4 employees . . . 30.00
168.02 5--8 employees . . . 60.00
168.03 more than 8, for each additional employee . . . 3.00

- 169.01 Messenger or delivery service not included in receipted business; including 2 employees
. . . 20.00
plus, for each additional employee . . . 3.00
169.02 plus, retail or catalogue sale of novelty or party items to be delivered . . . 10.00

- 170.00 Millwork not included in a receipted business; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00

- 171.00 Mining and wholesale or retail sale of mined product; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00

- 172.00 Mobile home dealer or recreational vehicle dealer; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00
(Requires licensing by department of highway safety and motor vehicles. Setup operations
do not require occupational licensing.)

- 173.00 Mobile home or recreational vehicle park . . . 30.00
plus, for each additional unit . . . 1.00

Mobile telephone equipment: See Communications equipment.

- 174.00 Monument, tombstone or burial site services dealer; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00

Mortgage broker: See Broker.

Motel: See Hotel.

Motion picture theater

- 175.01 seating capacity, 300 or less . . . 50.00
175.02 seating capacity, 301 - 600 . . . 100.00
175.03 seating capacity, 601 - 1000 . . . 150.00
175.04 seating capacity, more than 1000 . . . 200.00

Motor: See Engine.

- 176.00 Motorcycle repair shop without retail sales; including 2 employees . . . 40.00
plus, for each additional employee . . . 3.00
- 177.01 Motorcycle sales, new or used and with or without service; up to 4 employees . . . 30.00
177.02 5--8 employees . . . 60.00

- 177.03 more than 8, each additional employee . . . 3.00
- 178.00 Moving equipment, trailer or truck rental; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- 179.01 Musical instruments sales, rental or repair; up to 4 employees . . . 30.00
179.02 5--8 employees . . . 60.00
179.03 more than 8, each additional employee . . . 3.00
- 180.00 Naturopathic physician; each . . . 60.00
(Requires licensing by department of professional regulation. See also Medical office.)
- 181.00 Newspaper publishing or distribution; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00
- Nursery, day: See Day nursery.
- 182.01 Nursery or garden center dealing in retail sale of plants, trees, shrubs or other such stock
with or without sale of gardening equipment or supplies; up to 4 employees . . . 30.00
182.02 5--8 employees . . . 60.00
182.03 more than 8, each additional employee . . . 3.00
(Requires certificate of registration with department of agriculture and consumer services.)
- 183.00 Nursery stock or forest trees agent or dealer . . . 50.00
(Requires certificate of registration with department of agriculture and consumer services.)
- Nursing home: See Hospital, sanitorium or nursing home.
- 184.00 Oculist, optician, optometrist or ophthalmologist; each . . . 60.00
(Requires licensing by department of professional regulation. See also Medical office.)
- 185.01 Office equipment or supplies sales or service; up to 4 employees . . . 30.00
185.02 5--8 employees . . . 60.00
185.03 more than 8, each additional employee . . . 3.00
- 186.00 Office equipment service or repair without retail sales; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- Office furniture: See Furniture.
- 187.01 Optical devices, equipment and supplies; up to 4 employees . . . 30.00
187.02 5--8 employees . . . 60.00
187.03 more than 8, each additional employee . . . 3.00
(Requires licensed optician.)
- 188.00 Osteopath; each . . . 60.00
(Requires licensing by department of professional regulation. See also Medical office.)
- 189.00 Packaging and shipping or mail service not included in a receipted business; including 2
employees . . . 60.00
plus, for each additional employee . . . 3.00
- 190.00 Packing company, fruit or vegetables; including 2 employees . . . 120.00
plus, for each additional employee . . . 3.00

Paint, retail: See Building materials or see Arts and crafts supplies.

Painter or paperhanger: See Contractor, painting.

191.00 Parade for the purpose of advertising or promoting performance to be held outside the municipal limits; per parade . . . 300.00
(Requires proof of insurance and approval of city commission.)

192.00 Pawnbroker or pawnshop; including 2 employees . . . 200.00
plus, for each additional employee . . . 3.00

Peddler selling products or merchandise from a wagon, vehicle, or other conveyance whether in a fixed location or by traveling from street to street or from place to place
193.01 Selling farm, grove, horticultural or other products grown in Florida by such peddler . . . Exempt*

193.02 Selling merchandise or products other than as stated in preceding category; each . . . 60.00
(Subject to other provisions of this Code of Ordinances which pertain to peddlers and solicitors. No products or merchandise may be sold from roadside within city limits except in an agricultural district after approval as special exception use. Classification does not include solicitors or other persons taking orders for future delivery of goods or services.)
* (Exempt from business tax receipt requirement but subject to other provisions of this Code, including peddler registration fee.)

194.00 Petroleum products and fuel oil wholesale or distribution; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

Pets: See Animals.

195.01 Phonograph records and other sound recordings sales; up to 4 employees . . . 30.00
195.02 5--8 employees . . . 60.00
195.03 more than 8, each additional employee . . . 3.00

Photographer; including 2 employees
plus, for each additional employee . . . 3.00
196.01 permanently located in city . . . 50.00
196.02 itinerant . . . 100.00
196.03 Photographic equipment or supplies sales; up to 4 employees . . . 30.00
196.04 5--8 employees . . . 60.00
196.05 more than 8, each additional employee . . . 3.00
196.06 plus, for photo processing service . . . 30.00

197.01 Photo processing service not included in business retailing in photographic equipment or supplies other than film; up to 4 employees . . . 30.00
197.02 5--8 employees . . . 60.00
197.03 more than 8, each additional employee . . . 3.00

198.00 Physician; each . . . 60.00
(Classification includes anesthesiologists, radiologists, psychiatrists, and all others licensed to practice medicine in this state.)
(Requires licensing by department of professional regulation. See also Medical office.)

199.00 Piano tuner; each . . . 20.00

Plasterer: See Contractor.

200.00 Plastics products manufacture, molding or extrusion with or without wholesale or retail sale; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00

Plumber: See Contractor, plumbing.

- 201.01 Plumbing fixtures or supplies sales; up to 4 employees . . . 30.00
 201.02 5--8 employees . . . 60.00
 201.03 more than 8, each additional employee . . . 3.00
- Pool service: See Swimming pool.
- 202.00 Print shop or printer engaged in job printing; including 2 employees . . . 30.00
 plus, for each additional employee . . . 3.00
- 203.00 Process server not included in receipted business . . . 50.00
- 204.00 Production company filming for commercial purposes; per day . . . 250.00
- 205.00 Radio station or broadcasting company; including 2 employees . . . 200.00
- Radios: See Television and radio.
- 206.00 Railroad company; each . . . 100.00
- 207.00 Real estate agency; including 2 employees other than salesmen or brokers . . . 60.00
 plus, for each additional employee . . . 3.00
- 208.00 Real estate broker or salesman; each . . . 30.00
 (Requires licensing by department of professional regulation.)
- Real estate developer: See Land development company.
- 209.00 Real estate rental other than apartment building or complex when more than 2 dwelling
 units are owned by single person, firm or corporation . . . 30.00
 plus, for each additional unit in excess of 6 . . . 3.00
- Recreational vehicles: See Mobile home.
- 210.00 Recycling company dealing in paper, aluminum, glass or other recyclable product; including
 2 employees . . . 100.00
 plus, for each additional employee . . . 3.00
- 211.00 Repair of small articles and home products not included in receipted business; including
 2 employees . . . 10.00
 plus, for each additional employee . . . 3.00
- Restaurant, cafe, cafeteria, dining room, drive-in, lunch stand or snack counter
- 212.01 1--25 seats . . . 30.00
 212.02 26--50 seats . . . 40.00
 212.03 51--75 seats . . . 60.00
 plus, for each seat in addition to 75 . . . 0.50
 212.04 Drive-in or take-out service only . . . 50.00
 212.05 Lunch stand or snack counter only, no seating . . . 20.00
 (Requires licensing by division of hotels and restaurants.)
- 213.00 Roof structures manufacturer selling at wholesale or retail; including 2 employees . . .
 100.00
 plus, for each additional employee . . . 3.00
- Roofing: See Contractor, roofing.

- 214.00 Roominghouse . . . 30.00
plus, for each unit . . . 1.00
- Saving and loan association: See Bank and trust.
- Seamstress: See Tailor.
- 215.00 Security system sales, installation and service including safes, vaults, burglar alarms and other security devices but not to include fire sprinkler systems; including 2 employees . . . 100.00
plus, for each additional employee . . . 3.00
- 216.00 Septic tank and system cleaning; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- Septic tank installation: See Contractor.
- 217.00 Service or repair shop without retail sales and not listed elsewhere in this schedule; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
- 218.01 Sewing machine sales and service, with or without sale of fabrics, notions and sewing supplies; up to 4 employees . . . 30.00
218.02 5--8 employees . . . 60.00
218.03 more than 8, each additional employee . . . 3.00
- 219.00 Sheet metal works; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
- Shoe repair: See Repair of small articles and home products.
- Shoes: See Apparel and accessories.
- 220.00 Shoeshine stand; each . . . 4.00
- Show or performance for public amusement:
- 221.01 Theatrical or other performance under tent or temporary structure, covered or uncovered, per day . . . 187.50
221.02 Itinerant or open air performance, per day . . . 200.00
221.03 Performance, other than by amateur performers, held under the auspices of local organization at the high school with the approval of the school board, per day . . . 20.00
(Subject to provisions of this Code of Ordinances pertaining to public amusements. See also Theater.)
- Sidewalk builders: See Contractor, cement.
- 222.00 Sign, painter; each . . . 30.00
- 223.00 Skating rink; including 2 employees . . . 200.00
plus, for each additional employee . . . 3.00
(Subject to provisions of this Code of Ordinances pertaining to public amusements.)
- Solicitation
- 224.01 Solicitation of funds on behalf of charitable or nonprofit organization . . . 30.00
(Subject to registration with department of state in accordance with Florida Statutes and

subject to provisions of this Code of Ordinances which pertain to peddlers and solicitors.)
224.02 Home solicitation sales other than by telephone . . . 60.00
(Subject to permit from county in accordance with Florida Statutes and subject to provisions of this Code of Ordinances which pertain to peddlers and solicitors.)

225.01 Specialty shop; up to 4 employees . . . 30.00
225.02 5--8 employees . . . 60.00
225.03 more than 8, each additional employee . . . 3.00

226.01 Sporting goods sales; up to 4 employees . . . 30.00
226.02 5--8 employees . . . 60.00
226.03 more than 8, each additional employee . . . 3.00
(Sale of firearms requires federal firearms license and separate local business tax receipt as firearms dealer.)

Sprinkler system, fire: See Contractor, sprinkler system.

Sprinkler system, lawn: See Contractor, irrigation.

Street paving: See Contractor, street paving.

Swimming pool installation: See Contractor, swimming pool.

227.00 Swimming pool maintenance service without retail sales; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00

228.01 Swimming pool supplies, equipment and accessories sales and service; up to 4 employees . . . 30.00
228.02 5--8 employees . . . 60.00
228.03 more than 8, each additional employee . . . 3.00
228.04 plus, pool maintenance service . . . 30.00

229.01 Tailor not included in receipted business; up to 4 employees . . . 30.00
229.02 5--8 employees . . . 60.00
229.03 more than 8, each additional employee . . . 3.00

230.00 Tanning salon not included in receipted business; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

Tarpaulin: See Awning or tarpaulin manufacturer.

231.00 Taxicab or vehicle for hire operating for the transportation of persons within the municipal limits; including 1 vehicle . . . 40.00
plus, for each additional vehicle . . . 20.00
(Requires commercial driver's license issued by State of Florida and proof of insurance with limits to be established by the city manager.)

232.00 Telegraph service; including 2 employees . . . 50.00
plus, for each additional employee . . . 3.00
233.00 Telephone answering service; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

234.00 Telephone company (franchise) . . . 75.00

Temporary services: See Employment contractor.

Television, cable: See Cable television.

- 235.01 Television or radio sales and service; up to 4 employees . . . 30.00
 235.02 5--8 employees . . . 60.00
 235.03 more than 8, each additional employee . . . 3.00
- 236.00 Television or radio service or repair without retail sales; including 2 employees . . . 50.00
 plus, for each additional employee . . . 3.00
- Television or radio rental: See Furniture rental.
- Theater: See Motion picture theater.
- Therapist: See Counseling.
- Thrift shop: See Consignment shop.
- Title company: See Abstract company.
- Tombstones: See Monument or tombstone dealer.
- Towing or wrecker service: See Automotive service.
- 237.01 Toy sales not included in receipted business; up to 4 employees . . . 30.00
 237.02 5--8 employees . . . 60.00
 237.03 more than 8, each additional employee . . . 3.00
- Tractors: See Equipment.
- Trailer rental: See Moving equipment or trailer rental.
- 238.00 Trampoline or rebound tumbling facilities or place of business; including 2 employees . .
 . 50.00
 plus, for each additional employee . . . 3.00
 (Subject to provisions of this Code of Ordinances pertaining to public amusements.)
- Trailer park: See Mobile home park.
- 239.01 Travel agency; up to 4 employees . . . 30.00
 239.02 5--8 employees . . . 60.00
 239.03 more than 8, each additional employee . . . 3.00
 (Requires registration or letter of exemption from department of agriculture and consumer
 services.)
- Tree service or tree surgeon: See Contractor.
- 240.01 Trophy or awards sales with or without engraving service not included in receipted
 business; up to 4 employees . . . 30.00
 240.02 5--8 employees . . . 60.00
 240.03 more than 8, each additional employee . . . 3.00
- Trucks: See Automobile or other vehicles.
- 241.00 Typewriter or office machine repairman not included in receipted business; each . . . 20.00
- Typewriters: See Office equipment.
- Undertaker: See Funeral director.

Uniform supply service: See Laundry or linen supply.

- 242.00 Upholsterer not included in other receipted business and engaged in upholstery or reupholstery of furniture, boats, aircraft, automobiles or other vehicles; including 2 employees . . . 30.00
plus, for each additional employee . . . 3.00
- 243.01 Vacuum cleaner sales, service or repair with or without repair of small home appliances and not included in receipted business; up to 4 employees . . . 30.00
- 243.02 5--8 employees . . . 60.00
- 243.03 more than 8, each additional employee . . . 3.00

Variety store: See Department store.

Vaults: See Security system.

- 244.00 Vending machine dispensing merchandise of any kind except as exempted in section 13-24 and not including machines classified as amusement devices or coin-operated devices, provided that this tax shall be paid by the owner of the machine; each . . . 20.00
(Water vending machine requires permit from department of health and rehabilitative services.)
- 245.00 Veterinarian or veterinary surgeon; each . . . 60.00
(Requires licensing by department of professional regulation. See also Animal clinic.)

Video game center: See Amusement center.

- 246.00 Video tape rentals and clubs; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

Vitamins: See Health food store or see Drugstore.

- 247.01 Wallcovering or window treatment sales or installation; up to 4 employees . . . 30.00
- 247.02 5--8 employees . . . 60.00
- 247.03 more than 8, each additional employee . . . 3.00

- 248.00 Warehouse or storage facility leasing; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

Watch or clock repair shop: See Jewelry, watch or clock.

- 249.00 Water companies, bottled or bulk sale or delivery; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00
(Requires permit from department of health and rehabilitative services.)

- 250.00 Water softening and conditioning equipment, service or supplies; including 2 employees . . . 60.00
plus, for each additional employee . . . 3.00

Welding: See Machine shop.

Well drilling: See Contractor.

Window washing: See Cleaning service.

Yard maintenance: See Lawn service.

Exempt from local business tax in accordance with section 19-120 et seq.

Religious	no fee
Charitable	no fee
Educational	no fee
65 years or older, no more than 1 employee	no fee
Disabled veteran or unremarried spouse	\$50.00 exemption

251.00 Unclassified business, profession, industry or occupation other than unclassified equipment rental, sales, etc.; manufacturer; merchant; service or repair listed hereinbefore . . . 100.00

Secs. 19-131—19-150 . Reserved.

SECTION 3. If any clause, section or provision of this ordinance shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said ordinance shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 4. This ordinance shall become effective on January 1, 2007.

CERTIFIED AS TO PASSAGE this 5th day of December, 2006.

/s/ Kathy Manry

Mayor/Commissioner
City of Lake Wales, Polk County, Florida

ATTEST:

/s/ Clara VanBlargan

City Clerk