

CITY OF LAKE WALES - LOCAL BUSINESS TAX SCHEDULE

A

- 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

B

- 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.)

C

- 050.00 Cabinet maker or furniture maker; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- 051.00 Cable TV (franchise) . . . 30.00
- 052.00 Canning plant or factory; including 2 employees . . . 100.00
 plus, for each additional employee . . . 3.00
 (Requires food permit from department of agriculture and consumer services.)
- 053.01 Carnival or carnival-type rides or activities; per week or fraction thereof . . . 750.00
 (Proof of insurance is required. Location and receipt subject to approval of city manager and subject to other provisions of this Code of Ordinances pertaining to public amusements.)
- Carpentry: See Contractor.
- 054.01 Carpet or floor covering sales or installation; up to 4 employees . . . 30.00
 054.02 5--8 employees . . . 60.00
 054.03 more than 8, each additional employee . . . 3.00
- Carpet cleaning: See Cleaning service.
- 055.00 Caterer not included in a receipted business; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
- 056.00 Cement, concrete or artificial stone manufacturers or distributors; including 2 employees . . . 60.00
 plus, for each additional employee . . . 3.00
 (See also Contractor.)
- 057.00 Cemetery; including 2 employees . . . 500.00
 plus, for each additional employee . . . 3.00

(Classification includes the sale of burial rights and perpetual care services but does not include the sale of tombstones, grave markers, monuments or other services.)
(Requires licensing by the department of banking and finance.)

Child care: See Day nursery.

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

068.08	Cement, concrete stone or brick . . . 50.00
068.09	Communications or Cable TV installation . . . 60.00
068.10	Drywall . . . 60.00
068.11	Electrical . . . 60.00
068.12	Excavation . . . 60.00
068.13	General contractor . . . 60.00
068.14	Glazing or glass installation . . . 60.00
068.15	House or building demolition . . . 30.00 plus, for each house or building demolished . . . 20.00
068.16	House or building moving . . . 30.00 plus, for each house or building moved . . . 50.00
068.17	Insulation . . . 60.00
068.18	Irrigation or landscape . . . 60.00
068.19	Masonry or plaster . . . 60.00
068.20	Mechanical . . . 100.00
068.21	Painting or paper hanging . . . 30.00
068.22	Plumbing . . . 60.00
068.23	Residential . . . 60.00
068.24	Roofing . . . 60.00
068.25	Septic tank . . . 60.00
068.26	Siding . . . 60.00
068.27	Solar system . . . 60.00
068.28	Sprinkler system, fire . . . 100.00
068.29	Steel erection . . . 100.00
068.30	Street paving . . . 120.00
068.31	Swimming pool . . . 60.00
068.32	Tilessetting . . . 60.00
068.33	Tree trimming . . . 60.00
068.34	Utility installation . . . 60.00
068.35	Well drilling . . . 60.00
068.36	other than listed . . . 100.00
Any general contractor employing contractors in the various fields listed in this schedule shall pay a tax for each type of work done by his employees unless each employee or subcontractor is 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

D

- 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

E

- 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.)

E

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

G

- 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.

H

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.

I

- 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.

J

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

K

- 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.

L

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.

M

- 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

N

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.

O

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.)

P

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

R

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

S

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

T

- 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.

U

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

V

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.

W

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.

Y

Yard maintenance: See Lawn service.

EXEMPT

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

UNCLASSIFIED

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