

City of Fort Pierce

Sec. 9-30. Fees.

The amount which shall be paid by the several persons engaging in or managing their respective businesses, professions or occupations are hereby fixed as follows per annum, unless otherwise provided:

- (1) ABSTRACTORS of TITLE from PUBLIC RECORDS\$ 121.28**
- (2) ACCOUNTANTS or AUDITORS121.28**
(CPAs must first secure and submit state license)
ADULT LIVING FACILITY—See Nursing Homes
- (3) ADVERTISING:**
 - a. Agency60.64
 - b. Billboards or sign boards, either by permanent signs thereon or paper pasted on or attached thereto84.89
 - c. Motor vehicles, where charge is made by owners for attaching advertising matter on vehicle, per vehicle24.26
 - d. Publishing or distributing advertising bulletins or handbills, not connected with licensed business60.64
- (4) AGENTS or AGENCIES:**
 - a. Automobile. See Motor Vehicles.
 - b. Booking (entertainment, shows, etc.)84.89
 - c. Claims and collections other than bankers, lawyer, each121.28
 - d. Credit reporting and mercantile121.28
 - e. Employment84.89
 - f. Equipment60.64
 - g. Insurance. See that item.
 - h. Labor or emigration. See that item.
 - i. Modeling (Requires state registration)60.64
 - j. Private detective. See Detective.
 - k. Real estate. See that item.
 - l. Rental: appliances, equipment. See Rental Business60.64
 - m. Stevedoring company or agency121.28
 - n. Talent agency (Requires state registration)121.28
 - o. Trailers, sales agency. See Motor Vehicles.
 - p. Unclassified and not otherwise specified60.64
- (5) ALCOHOLIC BEVERAGE ESTABLISHMENTS, not doing business as a restaurant, shall be licensed for sale of snacks and cold drinks served in connection therewith. (See Chapter 324.26**
- (6) AMUSEMENT MACHINES. See Coin-Operated Machines.**
- (7) ANIMAL GROOMING60.64**
- (8) ANIMAL HOSPITAL. See Kennels; Veterinarian.**
ANSWERING SERVICE (See Telephone Answering Service)
- (9) ARCADES.**
 - (a) AMUSEMENT ARCADE (3—49 Devices)200.55**
 - (b) ARCADE AMUSEMENT CENTER (50+ Devices)551.25**
- APPRAISER: SEE REAL ESTATE**
- (10) ARCHITECTS, each (Must first secure and submit state license)121.28**

- (11) ARTISTS or ART STUDIOS or ART GALLERIES or ARTS & CRAFTS30.32**
- (12) ATTORNEYS AT LAW121.28**
- (13) AUCTION SHOP121.28**
- (14) AUCTIONEER121.28**
(Regulations for conducting sales, etc., section 9-46 et seq.)
- (15) AUDITORS. See Accountants.**
- (16) AUTOMOBILES. See Motor Vehicles.**
- (17) AWNING AND TENT MAKING SHOP. See Manufacturers.**
- (18) BABY SITTING**
 - a. Five (5) or less children, nonrelatives36.38
 - b. More than five (5) children—See Child Care Centers.
- (19) BAKERY. See Manufacturers. Must have Department of Agriculture Registration. F.S. Ch. 500.**
- (20) BANKS, state or national, trust companies, persons doing a banking business242.55**
 - a. ATM's per location121.28
 - b. Credit Unions242.55
- (21) BARBERSHOPS: (Must first secure and submit state license.)**
 - a. One chair22.74
 - b. Each additional chair7.58
- (22) BEAUTY COLLEGES. See Schools**
- (23) BEAUTY SHOPS:**
 - a. Hairdressers and manicurists, one operator22.74
(Must first secure and submit state license)
 - B. Each additional operator7.58
(Must first secure and submit state license)
 - c. Electrolysis22.74
 - d. Tanning booths, each30.32
- (24) BEER PARLORS. See Chapter 3**
- (25) BICYCLES, sales agency, rentals, and/or repairs60.64**
- (26) BILLIARDS or POOL TABLES, for profit, each table assembled36.38**
- (27) Reserved.**
- (28) BOATS:**
 - a. Builder. See Manufacturers.
 - b. Charter boats, bottom fishing boats, sightseeing boats. (Fees and regulations, section 9-142.45
 - c. For hire, canoes, row boats, motorboats, inboard or outboard motors (except as provided in section 9-1), each boat7.28
 - d. Boat repair. See Machine and Repair Shop Repair.
 - e. Boat sales121.28
- (29) BONDS, CRIMINAL or BAIL, doing business of securing or furnishing for pay:**
 - a. Each agency, local or otherwise121.28
 - b. Each company7.28
(Must exhibit state license before license is issued)
- (30) BOOKKEEPING SERVICE, manual or computerized60.64**
- (31) BOOKS AND STATIONERY. See Merchants.**
- (32) BOOTBLACK STANDS12.16**
(Locations designated by city planner)
- (33) BOTTLING WORKS or CARBONATED BEVERAGES:**
 - a. Including one delivery truck75.80
 - b. Each additional truck37.91

- c. Wholesale distributors. See Manufacturers.
- (34) BOWLING ALLEYS36.38
- (35) BROADCASTING STATIONS84.89
- (36) BROKERS:
 - a. Commodities (includes gold and silver)363.83
 - b. Insurance121.28
 - c. Lumber and lumber products121.28
 - d. Merchandise121.28
 - e. Mortgages or loans121.28
 - f. Not otherwise specified121.28
 - g. Produce, dealing in fruits and vegetables181.91
 - h. Produce, dealing in fruits or vegetables121.28
 - i. Stocks and bonds121.28
- (37) BUILDERS. See Contractors.
- (38) BUILDING and LOAN ASSOCIATIONS. See Banks.
- (39) BUSINESS SCHOOLS. See Schools.
- (40) CABINET SHOPS. See Manufacturers.
- (41) CABLEVISION SALES OFFICE84.89
- (42) CAFES, CAFETERIAS, AND RESTAURANTS:
Municipal receipt not to be issued to hotels and restaurants until received by the Department of Agriculture and Consumer Services Division of hotels and restaurants F.S. [ch.] 509, part 1.
 - a. Minimum ten (10) seats or less15.16
 - b. First twenty-five (25) accommodations, per accommodation1.52
 - c. Over twenty-five (25) accommodations, per accommodation0.76
- (43) CANNING. See Manufacturers.
- (44) CAR WASH, Self-service, automatic, mobile, or detailing84.89
- (45) Reserved.
- (46) CARTOONISTS. See Artists.
- (47) CATERING, furnishing food and service for social affairs84.89
- (48) CEMENT BLOCKS. See Manufacturers and Truck and Vehicles
- (49) CEMETERIES, operated for profit121.28
- (50) CHECK CASHING181.91
- (51) CHILD CARE CENTERS. More than five (5) children, nonrelatives. See F.S. Ch. 402.301 County designated HRS as Licensing Agency. Need city planner approval as to zoning60.64
- (52) CHIROPODISTS, each121.28
(Must first secure and submit state license)
- (53) CHIROPRACTORS, each121.28
(Must first secure and submit state license)
- (54) Reserved.
- (55) Reserved.
- (56) CITRUS FRUIT SHIPPERS, places where orders for fruit are taken and are filled or shipped (excluding packing houses) and novelty items may be sold60.64
- (57) CIVIL ENGINEER, See Engineers
- (58) CLEANING SERVICE, carpet, janitor, maid, window, house, mobile homes, et al. (For automobiles, see Car Wash)30.32
- (59) COIN-OPERATED MACHINES or DEVICES:
 - a. Operator. See section 9-13560.64
 - b. Automatic music machines. See section 9-131 et seq.6.07

- c. Automatic skill and amusement machines. See section 9-131 et seq.6.07
- d .Game room84.89
- e. Radio or television, per unit3.03
- f .Vending machines, except cigarette and postage stamp machines, the owners of which shall furnish to the city clerk a complete list of the locations and type of each vending machine6.07
- g. Weighing machines, each7.58
- h. Transfer of a coin-operated license sticker from machine to machine1.22

Where the machine in subsection f. is a newspaper vending machine, or where the entire receipts from machines in subsections f. and g. are used for charitable purposes only, including the purposes of churches and nonprofit organizations, which organization is a local organization and maintains such machines on its premises, the receipt and transfer fee per machine shall be exempt upon application and filing of a list of the locations and type of vending machine with the city clerk.

(60) COLD DRINKS, CANDIES, MILK, ICE CREAM, CRACKERS, WRAPPED SANDWICHES, BREAD, PASTRIES, and SNACKS:

- a. In addition to another license24.26
- (61) COLLECTION AGENCY.** See Agents or Agencies.
- (62) COMPUTER SERVICE**84.89
- a. Computer programming121.28
 - b. Writing computer software181.91
 - c. Repair84.89
- (63) Reserved.**
- (64) CONCRETE MIXER TRUCKS,** each truck60.64
- (65) CONSULTANTS,** bonds, business, computer et al.121.28
- (66) CONSULTING ENGINEER.** See Engineers.
- (67) CONTRACTORS,** general or specialty121.28
(Must present City Competency Card, section 5-36)
See also Contractors: Building, Electrical, Gas, Plumbing.
- (67.5) COUNSELORS.** See Professions.
- (68) CREDIT BUREAUS,** persons or agents thereof operating in the city supplying information or collecting accounts for members or others121.28
- (69) COURT REPORTERS**121.28
- (69.5) DAIRY PRODUCTS and DISTRIBUTORS.** See Milk.
- (70)DANCE HALLS**121.28
- (71) DANCING SCHOOLS or DANCING INSTRUCTION.** See Schools
- (72) DEADLY WEAPONS.** See Firearms. (Sale of brass knuckles, bowie knives, dirk knives, etc., to minors is forbidden by state law.)
- (73) DELICATESSEN and/or TAKE OUT SERVICE**22.74
- (74) DENTISTS,** each121.28
(Must first secure and submit state license)
- (75) DETECTIVE, Private**121.28
(Must be duly licensed by the state prior to the issuance of a business tax and said state license must be in full force and effect and upon revocation or suspension of the state license, the city business tax will terminate.)
- (76) DIRECTORY,** public, for profit60.64
- (77) DRAFTSMEN, DRAFTING ENGINEERS.** See Engineers.
- (78) DRIVE-INS.** See Cafes and Cafeterias; Theaters.
- (79) DRY CLEANERS**60.64
- a. Each pick up station12.13

- (80) ELECTRICAL CONTRACTORS, general or subcontractor121.28
(For examination prior to issuance of license and other regulatory provisions see Chapter 5, Article VI)
- (81) ELECTRICAL LIGHT or POWER COMPANIES, furnishing light and power in city. (By authority of city commission only)
- (82) ELECTROLYSIS. See Beauty Shops.
- (83) ENGINEERS121.28
- (84) ENGRAVERS, PHOTO, each121.28
- (85) EXERCISE CLUBS and CLINICS. See Health Studios.
- (86) Reserved.
- (87) EXPRESS COMPANIES242.55
- (88) EXTERMINATORS:
a. Including one truck60.64
b. Each additional truck30.32
(Must first secure and submit state license)
- (89) FILLING STATION.
a. One gasoline nozzle installed53.07
b. Each additional nozzle (or each grade of gasoline) installed7.58
(Accessories incidental to such business permitted without extra charge.) See section 9-321 et seq.
- (90) FINANCE COMPANIES. See Money Lenders.
- (91) FIRE AND BANKRUPT SALES, etc.:
a. For stock less than \$5,000.00 value303.19
b. For each additional \$1,000.00 value30.32
(For requirement of affidavit of stock, see section 9-22)
- (92) FIREARMS: See also: Gunsmith.
a. Sale of shotguns, revolvers and other legitimate weapons121.28
b. With other license24.26
Federal Firearms Permit Required.
- (93) FISH MARKET
a. Retail60.64
b. Wholesale121.28
Seafood Dealer's License Taxes—F.S. Ch. 370.
- (94) FISH PEDDLER60.64
- (95) FISHING, salt water. State license necessary. (For regulatory provisions relating to charter boats, etc., see section 9-1.)
- (96) FLEA MARKET. See section 9-176 et seq.242.55
a. Tenant of the flea market operating a stall, unit, section, space or booth18.20
- (97) FLORIST SHOP. See Merchants.
- (98) FORTUNETELLER, PALMIST, and CLAIRVOYANT, ETC., per year181.91
- (99) FRUIT PACKING HOUSES. See Packinghouses; Brokers.
- (100) FUNERAL HOME121.28
(Must first secure and submit state license).
- (101) GARAGES. See Machine and Repair Shop.
- (102) GARBAGE HAULING, for profit. (By authority of city commission only.)
(For regulatory provisions see chapter 16.)
- (103) GAS:
a. Contractors, installing containers, piping, fixtures and appliances:
1. Not connected with other business121.28
2. When connected with other business72.77

(Not transferable. Liquefied petroleum gas contractors must present state license with application. All applicants must be approved by gas board as provided in section 8-24.)

b. Distributors:

1. Not connected with other business121.28
2. When connected with other business97.02

(Not transferable. Must present state license with application. Must be approved by gas board as provided in section 8-24.)

(104) GASOLINE, retail. See Filling Stations.

- a. Jobbing or wholesale272.87

(105) GOLD, SILVER and NICKLE PLATING. See Manufacturers.

(106) GOLF:

- a. Driving ranges or practice courses60.64
- b. Miniature60.64

(107) GREASE and OIL SALVAGE COLLECTION121.28

(108) GUNSMITH. See Machine and Repair Shops.

(109) Reserved.

(110) HANDYMAN. (Household repairs not requiring a permit)57.75 60.64

(111) HEALTH STUDIOS. See F.S. ch. 501.01584.89

Requires certificate of registration from Department of Agriculture.

(112) HOSPITALS, SANITARIUMS, other like institutions operated for profit121.28

- a. Home health care services121.28
- b. Medical clinics, offices etc.121.28

(113) HOTELS [3]

- a. Five (5) rooms or lessNo charge
- b. Six (6) rooms15.16
- c. Each additional room0.76

(Business tax must be taken on all rooms whether used or unused. If operated under European plan, must take restaurant receipt in addition.)

(114) HOUSE MOVERS (Specialty contractor)84.89

(Permit must be obtained from city manager before moving house on or across street. Must furnish bond, acceptable to director of finance in amount of one thousand dollars (\$1,000.00))

(115) Reserved.

(116) ICE:

- a. Delivery24.26
- b. Factories and plants. See Manufacturers.
- c. Sales station (wholesale or retail), does not include delivery from truck24.26

(117) ICE CREAM:

- a. Manufacturers, wholesale and retail:

1. Including one truck75.80
2. Each additional truck37.91

b. Parlor of soda fountain:

1. Not connected with other business36.38
2. When connected with other business24.26

(Provided, if plate lunches or hot food is served, restaurant receipt additional is required, see Cafes, Cafeterias, and Restaurants)

(118) ICE CREAM PEDDLERS:

- a. Each vehicle121.28

b. It shall be unlawful for any person to engage in or manage the business of vending, hawking, peddling, selling or offering for sale at retail to consumers upon any public street, alley, public place or highway within the city from any vehicle driven by power or otherwise, any ice cream, until he has first obtained a certificate of approval from the health officer of the county, and been issued a receipt by the city clerk.

(118.5) IMPORT/EXPORT (See Merchant).

(119) INSURANCE:

a. Adjusters24.26

b. Agency: Any person who represents or otherwise acts as an agent for an insurance company as defined in (d) herein, or who operates and maintains an office or place of business in the city shall be deemed to constitute and operate an insurance agency:

1. Permitting operation of only one person7.28

2. Each additional person (solicitor, salesman) taking application for, negotiating, effecting or collecting premiums7.28

(Each insurance company represented must first take out receipt as in (d) herein for such company) receipt or permit must be displayed by each insurance agency showing receipt paid for each company represented.

3. Traveling agent, soliciting insurance of any kind, for mutual, reciprocal or other associations, companies or exchanges. (Not permitted to operate under resident agent's receipt nor to solicit business for a company not receipted to operate in the city.)

Each agent30.32

c. Baggage, each company represented, insurance transit baggage and/or insurance tickets in connection with transportation for each company represented24.26

d. Companies:

1. Casualty and liability insurance companies (including bonding companies)60.64

Writing:

(i) Accident and health insurance, only, on annual, semi-annual or quarterly premium paying basis, and

(ii) Bonds, including fidelity, court contract and surety bonds and financial guarantees and title insurance or guarantees,

(iii) Burglary insurance, including residence, bank, stocks, bonds and securities, safe burglary and holdup and messenger robbery,

(iv) Liability insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision,

(v) Plate glass insurance,

(vi) Workman's collective insurance issued to employers of labor.

2. Fire insurance companies, writing policies of insurance against hazards of fire, tornado and windstorms, use and occupancy, profits, rents, leaseholder, insurrections, riot and civil commotion, sprinkler, leakage, rain, fire, theft, automobile collision; and marine cargoes and hulls, and rail, mail and express shipments, against fire, collision, stranding or sinking60.64

3. Industrial insurance companies (including funeral benefit associations or companies) writing life and/or accident and health insurance and funeral benefits on a weekly, bimonthly or monthly premium-paying basis84.89

4. Life insurance companies writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon annual, semi-annual or quarter-annual premium paying basis84.89

e. Premium financing84.89

f. In the event subsection (119), or any portion thereof, is preempted or modified by state statute, the fees pursuant to this subsection shall be the maximum allowed under state law. [4]

(120) INTERIOR DECORATORS121.28

(121) ITINERANT MERCHANTS, VENDORS. See section 9-76 et seq.

(122) JANITORIAL SERVICE. See Cleaning Service.

(123) JEWELRY and WATCH REPAIRING:

a. Alone48.51

b. Additional to jewelry storeNo Charge

See also, Merchants.

(124) JOBBERS, WHOLESALE or MANUFACTURERS:

a. Not local, selling and/or delivering from trucks, see Trucks.

b. If local, see Merchants; Manufacturers.

(125) JUNK SHOPS and DEALERS. Junk, old trash, rags, metal, rubber, etc., including those gathering about city in trucks. (Location must be approved by city manager before receipt is issued)181.91
Secondhand Goods, See article VI, section 9-151 et seq.

(125.5) KARATE: See Martial Arts

(126) KENNELS, dog and animal121.28

(127) KNIFE and SCISSORS SHARPENER12.13

(128) LABOR OR EMIGRANT AGENTS, including anyone who, as agent for another, solicits or procures laborers within the city, whether to be employed in the city or elsewhere, except state and federal, also free agencies established by city manager606.38

(129) LABORATORIES:

a. Chemical121.28

b. Clinical121.28

c. Dental60.64

d. Medical121.28

e. Optical121.28

(130) LANDSCAPE ARCHITECT, buying, selling, or moving plants and trees or doing general landscape business121.28

(131) LANDSCAPE CONTRACTOR, general landscaping with irrigation system installation and maintenance121.28

(Must submit City Competency Card).

(132) LAUNDRIES:

a. Steam121.28

b. Automatic or self service72.77

c. Pick-up stations, each12.13

(133) LAWN SERVICE and CARE84.89

(134) LAWYERS. See Attorneys at Law.

(135) LIQUOR and LIQUOR PACKAGE STORES. See Chapter 3

(136) LIVESTOCK DEALERS121.28

(137) LOCKSMITHS22.74

(138) MACHINE and REPAIR SHOPS, individually classified herein and referred to in this subsection, not licensed as an automobile agency, or under any item in this chapter, and permitted to carry stock of parts necessary and to be used only in making repairs in the shop licensed; if any portion of such stock is sold in any other manner, a merchant's receipt is required. Employing, including owner and operators:

a. Not exceeding three (3) persons22.74

b. Four (4) persons and not exceeding eight (8)54.12

c. Nine (9) persons and not exceeding twenty (20)151.60

d. More than twenty (20) persons227.67

(138.3) MAIL ORDER BUSINESS. See Unclassified.

(138.5) MANICURISTS. See Beauty Shops.

(139) MARINA-SALES of items incidental to boating and SERVICE60.64

(For boat sales, see Boats. For repair shop, see Machine & Repair Shop.)

(140) Reserved.

(141) MANUFACTURERS, factories, classified individually in this article and referred to this subsection; permitted to manufacture and sell the products manufactured, when employing (including owner and operators actively engaged in such business):

a. Not exceeding three (3) persons22.74

b. Four (4) and not exceeding eight (8) persons54.12

c. Nine (9) and not exceeding twenty (20) persons151.60

d. More than twenty (20) persons227.67

(142) MARBLE:

a. Monument and stone rutting60.64

b. Dealer with stock. See Merchants. See also, Manufacturers.

(142.5) MARTIAL ARTS STUDIO or SCHOOL. (See Schools).

(143) MASSEURS60.64

(Must comply with State Law before receipt is issued, F.S. Ch. 480)

(144) MEAT:

a. Wholesale dealer121.28

b. Markets, fresh, wholesale or retail, forty cents (\$0.40) per cubic foot or refrigerated or cooled display or storage space:

1. Minimum36.38

2. Maximum84.89

(Not included in merchant's receipt. Must comply with sanitary requirements.)

(144.5) MEDICAL CLINIC. See Hospitals.

(145)MERCHANTS:

a. Retail or wholesale merchants (provided receipt shall permit but one location) when the average value of stock of goods carried is as follows:

1. Not exceeding \$10,000.0022.74

2. Over \$10,000.00 but not exceeding \$30,000.0037.91

3. Over \$30,000.00 but not exceeding \$50,000.0075.80

4. Over \$50,000.00330.75

(See also Itinerant Merchant.)

(For provisions relating to affidavit as to value of stock, see section 9-22.)

(146) MILK and DAIRY PRODUCTS DISTRIBUTORS:

a. Wholesale or retail, one truck75.80

b. Each additional truck37.91

(For regulations of production and sales, see F.S. Ch. 502.)

(147) MOBILE HOME PARKS:

a. Minimum136.44

b. Per mobile home space1.22

(See F. S. § 205.043)

(147.5) MOBILE REPAIR: See Repair and Service Men.

(148) MONEY BROKERS or LENDERS:

a. Loaning or advancing money for real or personal property; such as lending or advancing money on motor vehicles, per year249.48

b. Salary buyers, and all persons (except banks, or bankers) taking, buying or selling assignments of or contracts for the purchase, sale, transfer or assignment of wages or salaries, earned or to be earned in the future, by any other person, per year, or fraction thereof272.87

(149) MOTELS: (Division of hotel/motel certificate required F.S. ch. 509.271)

a. Ten (10) units or less37.91

b. Each additional unit4.56

(150) MOTION PICTURE and VIDEO RENTAL LIBRARY60.64

(151) MOTOR CYCLE/MOTOR SCOOTER, sales and service60.64

(152) MOTOR VEHICLES: (State dealership license required)

a. Dealers in automobiles, trucks or tractors carrying in stock repair parts to serve lines or makes handled, dealing in secondhand cars taken in exchange on sales of new cars and conducting a repair shop including upholstering, painting metal body and fender straightening and other such service, any or all, or a combination of such services:

1. Conducted from one location121.28

2. For each additional location for sale of cars taken in exchange on sales of new cars75.80

3. Each auto wrecking service truck in excess of one15.16

b. Rental service. See rental cars and trucks.

c. Secondhand dealers, trading, buying and selling secondhand automobiles, trucks or tractors, for each location121.28

d. Trailers, dealers or sales agencies121.28

e. Wrecker service: (See provisions Article IX).

1. One truck53.07

2. Each additional truck15.16

f. For the following auto service shops, see Machine and Repair Shops:

1. Machine shop.

2. Painting.

3. Radiator repairing.

4. Tire and tube repairing.

5. Top and upholstering.

(153) MUSIC STUDIOS, recording, productions, practice121.28

For Music Schools, see Schools

(154) NATUROPATHS, each121.28

(Must first secure and submit state license)

(155) NEWSPAPERS:

a. Published less than six (6) times per week121.28

b. Published six (6) or more times per week242.55

c. Circulation agency60.64

(156) NEWSSTANDS. See Merchants.

(157) NURSERY. Shrubs, trees, plants, sod, etc.97.02

(Does not apply where landscape license is paid.)

(158) NURSING HOMES (HRS Certification required)84.89

(If meals are served, a restaurant receipt is required, see Cafes, Cafeterias, and Restaurants.)

a. Assisted living facility or adult congregate living facility121.28

(159) OFFICE SUPPLIES and FURNITURE. See Merchants.

(160) OPTICIANS121.28

(Must first secure and submit state license.)

- (161) OPTOMETRISTS121.28**
(Must first secure and submit a state license.)
- (162) OSTEOPATHS121.28**
(Must first secure and submit state license.)
- (163) PACKINGHOUSES, VEGETABLES, MEATS, etc.272.87**
(Must comply with all sanitary regulations of the city and state and be open for inspection at all reasonable times.)
- (164) PAINTERS: See Contractors.**
- (165) PALMISTS. See Fortunetellers.**
- (165.5) PAPERHANGERS, general or subcontractor. See Contractors.**
- (166) PARALEGAL SERVICE90.96**
- (167) PARCEL DELIVERY84.89**
- (168) PARKING LOTS:**
- a. One to ten (10) cars15.16
 - b. Eleven (11) to thirty (30) cars53.07
 - c. Thirty-one (31) to sixty (60) cars75.80
 - d. Sixty-one (61) to one hundred (100) cars113.70
 - e. One hundred one (101) cars and over151.60
- (169) PAWNBROKERS272.87**
(Not transferable. Subject to certain police regulations, see article VI of this chapter.)
- (170) PEANUT VENDOR, on street, resident24.26**
(Must have permission of the city manager.)
- (171) PEDDLERS, SOLICITORS, and VENDORS121.28**
(Section 9-76 et seq.)
- (172) PHOTO ENGRAVERS. See Engravers.**
- (173) PHOTOGRAPHERS, FERRO TYPERS, CRAYON ARTISTS121.28**
See also Artists. Any person soliciting orders for above shall also comply with the provisions of section 9-76 et seq. relating to peddlers, solicitors and canvassers.
- (174) PHOTOGRAPHERS' SUPPLIES. See Merchants.**
- (175) Reserved.**
- (176) PHYSICIANS and SURGEONS121.28**
(Must first secure and submit state license.)
- (177) PIANO TUNERS48.51**
- (178) PIPE FITTING. See Plumbers.**
- (179) PLUMBERS:**
- a. Master121.28
 - b. Journeyman84.89
- (For provisions regulating examinations for license, see chapter 5, article V.)**
- (180) POLYGRAPH TESTING84.89**
- (181) Reserved.**
- (182) POOL TABLES. See Billiards.**
- (182.5) PRESSURE CLEANING: See Contractor.**
- (183) PRINTING and/or PUBLISHING:**
- a. Alone60.64
 - b. In addition to another license24.26
- (184) PROFESSIONS, as individually classified in this chapter:**
- a. One person121.28
 - b. Each additional person121.28

Provided, no receipt shall be issued until a lawful certificate, if required by state law, is presented to the city clerk.

(185) PROPERTY MANAGEMENT. See Real Estate.

(186) PSYCHOLOGIST or PSYCHIATRIST121.28

(Must be licensed by state.)

(187) RAILROAD COMPANIES whose track extends into or through the corporate limits of the city454.79

(188) REAL ESTATE or REAL ESTATE BUSINESS or AGENCY:

a.Real Estate Office (must submit state license of qualifying broker)75.80

(Qualifying broker must first submit and secure state license) (For regulatory provisions, see F.S. Ch. 475.)

b.Reserved.

c.Reserved.

d.Land development management office or property management, sales and rental53.07

e.Appraisers121.28

(189) REDUCING SALONS. See Health Studios.

(190) RENTAL BUSINESS:

a.Cars, trucks, and recreational vehicles121.28

(Includes limousines and vans and heavy equipment.)

b.Appliances, furniture, household equipment, etc.60.64

(191) REPAIR and SERVICE MEN: (See also: HANDYMAN)

a.With shop. See Machine and Repair Shop.

b.Without shop60.64

(192) RESTAURANTS. See Cafes, Cafeterias, and Restaurants.

(193)Reserved.

(194) SANITARIUMS. See Hospitals.

(195) SCHOOLS:

a.Beauty college121.28

b.Business60.64

c.Colleges and universities121.28

d.Dance (Requires annual registration with Department of Agriculture F.S. § 501.143)60.64

e.Martial arts60.64

f.Music (For recording, see Music Studio)60.64

g.Private121.28

h.Any other school facility not specified above60.64

(196) SCISSORS SHARPENERS. See Knife and Scissors Sharpener.

(197) SECONDHAND GOODS. See Merchants. (Article VI, section 9-151 et seq.)

(198) SECRETARIAL SERVICES36.38

(199) SECURITY SYSTEMS or SERVICE

a.Sales and service of systems60.64

b.Security guard service84.89

(200) SEPTIC TANK CLEANING, contractor121.28

Equipment to comply with board of health requirements; be approved by city manager. Disposal shall be approved by city manager.

(200.5) SERVICE STATIONS. See Filling Stations.

(201) SEWING, DRESSMAKING, ALTERATIONS and MENDING12.16

(202) SHOE REPAIR SHOP. See Machine and Repair Shop.

(203) SHOWS:

- Events at Civic Center, Amphitheater, Auditoriums, etc.84.89
- (204) SIGN PAINTERS. See Contractors.
- (205) SKATING RINK121.28
- Prohibited in first fire district, as provided in section 5-93.
- (206) SOLICITORS. See Peddlers, Solicitors, and Vendors.
- (207) STEVEDORING COMPANY, agency. See Agents or Agencies.
- (208) STORAGE:
- Warehouses, alone or with other business60.64
- (209) STUDIO. See Artists, Schools, Music Studio.
- (210) SUBCONTRACTORS. See Contractors.
- (211) SURETY COMPANIES. See Insurance.
- (212) SURGEONS. See Physicians.
- (213) SURVEYORS, each121.28
- (214) SWIMMING POOLS, operated for profit, receipt fee to be set by commission. For construction provisions see section 5-281 et seq.
- (215)TAILOR. See Manufacturers.
- (216) TAKE OUT SERVICE. See Delicatessen.
- (216.5) TANNING SALON. (See Beauty Shop.)
- (217) TATTOOING121.28
- Prohibited except in connection with medical or dental practice. F.S. § 877.04
- (218) TAX CONSULTANTS, each121.28
- a.Income tax services121.28
- (219) TAXICABS and AUTOMOBILES FOR HIRE:
- a.Cars carrying not exceeding ten (10) passengers60.64
- b.Cars carrying over ten (10) passengers72.77
- For regulations relating to operators and drives, see article VIII of this chapter.
- (220) TAXIDERMIST121.28
- (If stock carried in excess of five hundred dollars (\$500.00), merchant's receipt required extra)
- (221) TELECOMMUNICATIONS (Includes Cellular Phone and Beeper Relay)121.28
- (222) TELEPHONE ANSWERING SERVICE84.89
- (222.5) TELEPHONE SOLICITATIONS. See section 9-76 et seq. See Peddler.
- (223) TELEMARKETING BUSINESS (Department of Agriculture Certificate)212.24
- (224) TELEPHONE SYSTEMS303.19
- (Must comply with plans of city for underground distribution.) (See F.S. § 205.043(1)(b))
- (225) TELEVISION ANTENNA and SATELLITE DISHES, sale and installation, or installation only84.89
- (226) THEATERS or MOVING PICTURES:
- a.Indoor theater:
- 1.Minimum113.70
- 2.Per seat0.23
- b.Drive-ins:
- 1.Minimum113.70
- 2.Per space0.23
- See F.S. § 205.043.
- (227) Reserved.
- (228) TINSMITH and SHEET IRON WORKER60.64
- (229) TRAILER or AUTO CAMPS (no cabins):
- a.Minimum113.70
- b.Per trailer space0.16

(230) TRAVEL AGENCIES121.28

(Dept. of Agriculture Certificate of Registration is required in accordance with F.S. § 559.927)

(231) TREE TRIMMING121.28

(232) TRUCKS and VEHICLES:

a. Doing business either wholesale or retail by the delivery of rented, processed or serviced goods, wares and merchandise (including linen, towels, or laundry supply business) except as specifically licensed:

1. One vehicle75.80

2. Each additional vehicle37.91

b. Concrete mixer truck, each truck60.64

(233) TURKISH BATHS. See Massage.

(234) TYPEWRITER REPAIRS. See Machine and Repair Shops.

(235) U-DRIVE-IT-CARS, TRUCKS, and RECREATIONAL VEHICLES. See Rental Cars, Trucks, and Recreational Vehicles.

(236) UNCLASSIFIED: Any person engaged in any lawful business, profession or occupation within the corporate limits of the city, not mentioned or covered by this Code or other ordinance shall pay the annual business tax of84.89

Except as to temporary occupations or businesses the receipt may be fixed by the city clerk for a period of time not exceeding thirty (30) days.

(237) UPHOLSTERERS. See Machine and Repair Shops.

(238) UTILITY COMPANIES. See Electric Light or Power Companies; Telephone Systems.

(239) VEGETABLES and FRUITS. See Peddler; section 9-111

(240) VEHICLES FOR HIRE. See Taxicabs; Rental Cars, Trucks, and Recreational Vehicles.

(241) VENDING MACHINES. See Coin-Operated Machines.

(242) VENDORS. See Peddlers, Solicitors, and Vendors.

(243) VETERINARIAN, each121.28

(Must first secure and submit state license)

(244) VIDEO RENTALS. See Motion Picture and Video Library.

(245) WAREHOUSE. See Storage.

(246) WATER COMPANY. Selling bottled water:

a. One truck75.80

b. Each additional truck37.91

(247) WEAPONS. See Firearms.

(248) WELDER:

a. Not in connection with garage or machine shop36.38

b. See Contractor if [it] involves building construction.

(249) WELL DRILLERS121.28

(250) WINDOW TINTING BUSINESS84.89

(251) WRECKER SERVICE. See Motor Vehicles.

Port St. Lucie, Florida

Sec. 111.45 Business tax schedule

The amount which shall be paid by persons engaging in or managing the following businesses, professions, or occupations is fixed as follows:

Category I. All tax receipts herein: \$31.55

Public service, including all persons not classified as a retail merchant, wholesale dealer, broker, manufacturer, or professional, who perform some service for the public in return for a consideration, and all persons not otherwise classified in this schedule.

Amusement machines Automated car wash Automobile detailing
Automobile greasing Boats for hire/charter

Catalog sales (home parties or door to door, i.e., Avon, Tupperware, Amway, etc.)

Dry-clean (drop off only) Family day care/residential (non-24 hour)

Insurance adjuster, each Real estate sales associates

Secretarial service Telephone answering service

Vending machines: Not more than 20 machines—Base plus \$5.00 each machine
More than 20 machines—Base plus \$3.00 each machine

Category II. All tax receipts herein: \$63.09

Advertising Animal grooming/kennel

Archery range Auto paint, body or repairs

Bakery Barber shop

Beauty shop Blueprinting/copy service

Boat yard/marina Cabs (each vehicle)

Carpet/rug cleaning Caterer

Clairvoyant Cleaning

Day care/commercial Dairies

Delivery service (not telegraph) Deli

Developer	Draftsman
Engraver	Funeral home
Gas company	Golf driving range
Ice cream parlor	Interior decorator
Laundries	Lawn service
Manicurist shop	Messenger
Microfilming	Nursery/day care
Private school (24 pupils or less)	Rentals of goods
Repairs	Riding academy
Tailor shops	Tanning salon
Taxi cabs (each vehicle)	Travel bureau
Warehousing	

Category III. All tax receipts herein: \$127.63

Abstract/Title Company	Agent for another
Ambulance	Animal boarding
Athletic/health club	Auctioneers
Auto (sales, display room, lot for new and used/rentals)	
Brokers	Burglar alarm company
Bus company (intrastate only)	Business advisor/consultant
Contractor	Credit association/firm
Dance hall	Dry clean plant
Emergency vehicle	Express company
Fire extinguisher service	Florist

Hospital	Hot air ballooning
Gas station	Income tax preparation
Insurance agent	
Insurance companies (each doing business within the city)	
Interior design	Job printing
Mail order	Management company
Miniature golf facility	Mobile home park
Model	Motorcycle dealer
Newspaper/publishing	Paintball games
Peddler/solicitor	Photo shop/photographer
Printing	Private school (25 or more pupils)
Produce packing	Professionals
Public address systems	Public relations council
Real estate broker Real estate lessors (SFR: 4-8, base; 9 or more, base + \$15.00 each additional unit)	
Recycling dealer	Restaurant (0—50 seats)
Sign shop	Stenographer
Storage (commercial, recreational vehicles/equipment, etc.)	
Taxidermist	Testing of products
Undertaker	Water softener service
Yacht broker	

Category IV. All tax receipts herein: \$255.25

ALF	Animal medical facility
Auction licensees A, AB, or AE	ATM (automated teller)

Banks

Bar (51% or more alcohol sales)

Billiard parlor

Bondsman

Bowling alley

Cable TV company

Call center:

0 to 100 FTE	Base (\$255.25)
100 to 250 FTE	Base + \$1,000.00
250 TO 500 FTE	Base + \$2,000.00
500 TO 1,000 FTE	Base + \$3,000.00
Over 1,000 FTE	Base + \$5,000.00

Club/entertainment

Computer internet services

Convention/exhibition hall

Crematory

Dealer second hand goods (cash for title)

Dental lab

Distributor

Financial company

Flea market

Gas company/pipeline

Golf course

Gun range

Hotel

Junkyard/processing

Recycle business

Medical office

Private colleges

Professional association

Movie theater

Nursing home

Oil salvage

Pawnbroker

Pay parking lot

Public attractions (baseball grounds/parks, dog tracks, horse tracks, car tracks, amusement parks, water parks, etc.)

Radio/TV cable (sales/services)

Real estate lessors (Commercial: 1-8, base; 9 or more, base + \$25/each additional unit)

Record searcher	Restaurant (51+ seats)
Rink (skating)	Bicycle/motorbike course
Security guard service	Shooting gallery
Swimming pool	Tattooist
900 telephone service	

Category V. Merchant Tax Schedule

Merchants, retail, wholesale (provided that the tax receipt shall permit but one location) when the average value of stock goods carried is as follows:

- (1) Not exceeding \$500.00\$63.09
- (2) More than \$500.00, but not in excess of \$5,000.0088.57
- (3) Each additional \$1,000.00 or fraction thereof6.09

Category VI. Manufacturer Tax Schedule

Manufacturing. Each person engaged in the operation of any manufacturing business is required to cover its operation by obtaining a manufacturer's occupational tax receipt, as follows:

- (1) Not exceeding one employee\$24.31
- (2) Not exceeding two employees36.49
- (3) More than two and not exceeding eight employees85.09
- (4) More than eight and not exceeding 20 employees243.10
- (5) For each additional 20 employees60.78

Category VII. Adult Entertainment Establishments—All Businesses Herein: \$607.75

Adult Entertainment Establishment. As defined in Chapter 113

CITY OF VERO BEACH, FLORIDA

Sec. 70-70. Classification schedule and rate structure

(1) Professional. This classification includes, but is not limited within each category to, the following three categories of persons:

- a. Auctioneers, barbers, cosmetologists, nurses, hearing aid technicians and specialists, massage therapists, opticians, physical therapists and real estate salespersons\$ 45.00**
- b. Insurance agency, employee leasing company60.00**
- c. All professionals not listed above, including physicians, ophthalmologists, dentists, attorneys, chiropractors, building and trade contractors, securities dealers, certified appraisers, and principal real estate brokers75.00**

(2) Sales. This classification shall include any business, the purpose of which is either the sale of goods, whether at wholesale or retail, or the rental of real or personal property.

- a. Sales of goods, rental of personal property:**
 - 1. Vending machines, per machine\$ 6.00**
 - 2. Sales of grocery items, not including convenience stores:**
 - i. Establishments under 10,000 square feet150.00**
 - ii. Establishments 10,000 square feet and over500.00**
 - 3. Automobile dealerships150.00**
 - 4. Gasoline and oil retail sales, plus \$10.00 per pump45.00**
 - 5. For all other businesses engaged in sales, an annual business tax shall be payable based on square footage of all sales space from which the business is operated:**
 - i. Enclosed sales space:**
 - a. 0—5,000 square feet45.00**
 - b. For each 1,000 square feet (or fraction thereof) in excess of 5,000 square feet, up to 20,000 square feet10.00**
 - c. In excess of 20,000 square feet, the sum of:**
 - (i) Base charge; plus195.00**
 - (ii) For each 5,000 square feet (or fraction thereof) over 20,000 square feet50.00**
 - ii. Unenclosed sales space:**
 - a. 0—10,000 square feet50.00**
 - b. For each 1,000 square feet (or fraction thereof) in excess of 10,000 square feet5.00**
 - 6. Maximum tax500.00**
 - b. Rentals of real property**
 - 1. Residential lodging facilities containing more than three rental units, base license tax20.00**
- For each additional single bedroom unit3.00**
- For each additional unit of two or more bedrooms5.00**

2. Transient lodging facilities (including time share facilities offering sales or rentals) and boat slips:

- i. Base business tax20.00**
- ii. For each room or boat slip/mooring available for rents2.00**

(3) Manufacturing, fabrication or processing. This classification shall include any business, the purpose of which is to assemble, create, distribute, make, modify, pack, process, produce, or ship goods; and includes newspapers, printing and publication facilities.

An annual tax shall be based on square footage of enclosed space from which the business is operated, as follows:

- a. 0—5,000 square feet\$ 45.00**
- b. For each 1,000 square feet (or fraction thereof) in excess of 5,000 square feet5.00**
- c. Maximum tax120.00**

(4) Service.

a. Financial institutions (as defined in the zoning code):

1. Banks, banking and trust companies, credit unions, savings and loan associations, and mutual banks for each main and branch office360.00

2. Each walk-up or drive-through facility that operates independently of a main or branch office, however, not including automated teller machines (ATMs)200.00

3. Finance and small loan companies90.00

b. Restaurants and other food and beverage services:

1. 0—30 seats45.00

2. Per seat in excess of 301.00

3. Maximum tax150.00

c. Taxicab and limousine services plus \$25.00 per taxicab over one.....150.00

d. Landscaping, yard cleaning and moving30.00

e. All others45.00

(5) Miscellaneous.

a. Mobile home parks:

1. Minimum business tax45.00

2. Per lot charge3.00

3. Maximum tax90.00

b. Insurance company60.00

c. All other occupations not otherwise classified90.00