

**ORDINANCE NO. 14-015**

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, AMENDING CHAPTER 9, ARTICLE II, **BUSINESS TAX**; DELETING SECTION 9-30, FEES IN ITS ENTIRETY AND REPLACING SECTION 9-30 WITH A TABLE AND **PROVIDING FOR A 5% INCREASE IN BUSINESS TAX FEES** FOR BUSINESSES, PROFESSIONS, OR OCCUPATIONS; ADDING CATEGORY CROSS-REFERENCES FOR EASE OF USE; REPEALING ORDINANCES OR PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, Florida Statute 205.042 allows the governing body of an incorporated municipality to levy by resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction; and

**WHEREAS**, under Florida Statute 205.0535, by October 1, 2008 a municipality that has adopted by ordinance a local business tax after October 1, 1995, may reclassify and may establish new rate structures for businesses, professions, and occupations provided certain conditions are met under said statute; and

**WHEREAS**, an Equity Study Commission, as required by Florida Statute 205.0535(2) was established by the City Commission; and the Equity Study Commission met on July 1, 2008, and by motion recommended a 10% initial increase in the business tax fee and then a 5% increase every 2 years thereafter.

**NOW, THEREFORE, BE IT ORDAINED** BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, AS FOLLOWS:

**SECTION 1.** Chapter 9, Article II, Business Tax, Section 9-30, Fees, is hereby deleted in its entirety.

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:

A

- (1) ~~ABSTRACTORS of TITLE from PUBLIC RECORDS ... \$115.50 121.28~~
- (2) ~~ACCOUNTANTS or AUDITORS ... 115.50 121.28~~  
(CPAs must first secure and submit state license)
- ~~ADULT LIVING FACILITY—See Nursing Homes~~
- (3) ~~ADVERTISING:~~
  - a. ~~Agency ... 57.75 60.64~~
  - b. ~~Billboards or sign boards, either by permanent signs thereon or paper pasted on or attached thereto ... 80.85 84.89~~
  - c. ~~Motor vehicles, where charge is made by owners for attaching advertising matter on vehicle, per vehicle ... 23.10 24.26~~
  - d. ~~Publishing or distributing advertising bulletins or handbills, not connected with licensed business ... 57.75 60.64~~
- (4) ~~AGENTS or AGENCIES:~~
  - a. ~~Automobile. See Motor Vehicles.~~
  - b. ~~Booking (entertainment, shows, etc.) ... 80.85 84.89~~
  - c. ~~Claims and collections other than bankers, lawyer, each ... 115.50 121.28~~
  - d. ~~Credit reporting and mercantile ... 115.50 121.28~~
  - e. ~~Employment ... 80.85 84.89~~
  - f. ~~Equipment ... 57.75 60.64~~
  - g. ~~Insurance. See that item.~~

- h. ~~Labor or emigration. See that item.~~
- i. ~~Modeling (Requires state registration) . . . 57.75 ~~60.64~~~~
- j. ~~Private detective. See Detective.~~
- k. ~~Real estate. See that item.~~
- l. ~~Rental: appliances, equipment. See Rental Business . . . 57.75 ~~60.64~~~~
- m. ~~Stevedoring company or agency . . . 115.50 ~~121.28~~~~
- n. ~~Talent agency (Requires state registration) . . . 115.50 ~~121.28~~~~
- o. ~~Trailers, sales agency. See Motor Vehicles.~~
- p. ~~Unclassified and not otherwise specified . . . 57.75 ~~60.64~~~~
- (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 3) . . . 23.10 ~~24.26~~~~
- (6) ~~AMUSEMENT MACHINES. See Coin-Operated Machines.~~
- (7) ~~ANIMAL GROOMING . . . 57.75 ~~60.64~~~~
- (8) ~~ANIMAL HOSPITAL. See Kennels; Veterinarian.~~
- ~~ANSWERING SERVICE (See Telephone Answering Service)~~
- ~~(9) ARCADES . . .~~
- ~~(a) AMUSEMENT ARCADE (3-49 Devices) . . . 191.00 ~~200.55~~~~
- ~~(b) ARCADE AMUSEMENT CENTER (50+ Devices) . . . 525.00 ~~551.25~~~~
- ~~APPRAISER: SEE REAL ESTATE~~
- (10) ~~ARCHITECTS, each (Must first secure and submit state license) . . . 115.50 ~~121.28~~~~
- (11) ~~ARTISTS or ART STUDIOS or ART GALLERIES or ARTS & CRAFTS . . . 28.88 ~~30.32~~~~
- (12) ~~ATTORNEYS AT LAW . . . 115.50 ~~121.28~~~~
- (13) ~~AUCTION SHOP . . . 115.50 ~~121.28~~~~
- (14) ~~AUCTIONEER . . . 115.50 ~~121.28~~~~
- ~~(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.~~
- B**
- (18) ~~BABY SITTING~~
- a. ~~Five or less children, nonrelatives . . . 34.65 ~~36.38~~~~
- b. ~~More than five children. See Child Care Centers.~~
- (19) ~~BAKERY. See Manufacturers. Must have Dept. of Agriculture Registration. F.S. Chapter 500.~~
- (20) ~~BANKS, state or national, trust companies, persons doing a banking business . . . 231.00 ~~242.55~~~~
- a. ~~ATM's per location . . . 115.50 ~~121.28~~~~
- b. ~~Credit Unions . . . 231.00 ~~242.55~~~~
- (21) ~~BARBERSHOPS: (Must first secure and submit state license)~~
- a. ~~One chair . . . 21.66 ~~22.74~~~~
- b. ~~Each additional chair . . . 7.22 ~~7.58~~~~
- (22) ~~BEAUTY COLLEGES. See Schools~~
- (23) ~~BEAUTY SHOPS:~~
- a. ~~Hairdressers and manicurists, one operator . . . 21.66 ~~22.74~~~~
- ~~(Must first secure and submit state license)~~
- b. ~~Each additional operator . . . 7.22 ~~7.58~~~~
- ~~(Must first secure and submit state license)~~
- c. ~~Electrolysis . . . 21.66 ~~22.74~~~~
- d. ~~Tanning booths, each . . . 28.88 ~~30.32~~~~
- (24) ~~BEER PARLORS. See Chapter 3.~~
- ~~(25) BICYCLES, sales agency, rentals, and/or repairs . . . 57.75 ~~60.64~~~~
- (26) ~~BILLIARDS or POOL TABLES, for profit, each table assembled . . . 34.65 ~~36.38~~~~
- (27) ~~Reserved.~~
- (28) ~~BOATS:~~
- a. ~~Builder. See Manufacturers.~~
- b. ~~Charter boats, bottom fishing boats, sightseeing boats. (Fees and regulations, section 9-1) . . . 40.43 ~~42.45~~~~
- c. ~~For hire, canoes, row boats, motorboats, inboard or outboard motors (except as provided in section 9-1), each boat . . . 6.93 ~~7.28~~~~
- d. ~~Boat repair. See Machine & Repair Shop Repair.~~
- e. ~~Boat sales . . . 115.50 ~~121.28~~~~
- (29) ~~BONDS, CRIMINAL or BAIL, doing business of securing or furnishing for pay:~~
- a. ~~Each agency, local or otherwise . . . 115.50 ~~121.28~~~~
- b. ~~Each company . . . 6.93 ~~7.28~~~~
- ~~(Must exhibit state license before license is issued)~~
- (30) ~~BOOKKEEPING SERVICE, manual or computerized . . . 57.75 ~~60.64~~~~

- (31) ~~BOOKS AND STATIONERY. See Merchants.~~
- (32) ~~BOOTBLACK STANDS . . . 11.55 12.16~~  
(Locations designated by city planner)
- (33) ~~BOTTLING WORKS or CARBONATED BEVERAGES:~~
  - a. ~~Including one delivery truck . . . 72.19 75.80~~
  - b. ~~Each additional truck . . . 36.10 37.91~~
  - c. ~~Wholesale distributors. See Manufacturers.~~
- (34) ~~BOWLING ALLEYS . . . 34.65 36.38~~
- (35) ~~BROADCASTING STATIONS . . . 80.85 84.89~~
- (36) ~~BROKERS:~~
  - a. ~~Commodities (includes gold and silver) . . . 346.50 363.83~~
  - b. ~~Insurance . . . 115.50 121.28~~
  - c. ~~Lumber and lumber products . . . 115.50 121.28~~
  - d. ~~Merchandise . . . 115.50 121.28~~
  - e. ~~Mortgages or loans . . . 115.50 121.28~~
  - f. ~~Not otherwise specified . . . 115.50 121.28~~
  - g. ~~Produce, dealing in fruits and vegetables . . . 173.25 181.91~~
  - h. ~~Produce, dealing in fruits or vegetables . . . 115.50 121.28~~
  - i. ~~Stocks and bonds . . . 115.50 121.28~~
- (37) ~~BUILDERS. See Contractors.~~
- (38) ~~BUILDING and LOAN ASSOCIATIONS. See Banks.~~
- (39) ~~BUSINESS SCHOOLS, See Schools.~~
- C
- (40) ~~CABINET SHOPS. See Manufacturers.~~
- (41) ~~CABLEVISION SALES OFFICE . . . 80.85 84.89~~
- (42) ~~CAFES, CAFETERIAS, AND RESTAURANTS:~~  
Municipal receipt not to be issued to hotels and restaurants until receipted by the Dept. of Agriculture & Consumer Services Division of hotels and restaurants F.S. 509 Part 1.
- a. ~~Minimum 10 seats or less . . . 14.44 15.16~~
- b. ~~First 25 accommodations, per accommodation . . . 1.45 1.52~~
- c. ~~Over 25 accommodations, per accommodation . . . 0.72 0.76~~
- (43) ~~CANNING. See Manufacturers.~~
- (44) ~~CAR WASH, Self-service, automatic, mobile, or detailing . . . 80.85 84.89~~
- (45) ~~Reserved.~~
- (46) ~~CARTOONISTS. See Artists.~~
- (47) ~~CATERING, furnishing food & service for social affairs . . . 80.85 84.89~~
- (48) ~~CEMENT BLOCKS. See Manufacturers and Truck and Vehicles~~
- (49) ~~CEMETERIES, operated for profit . . . 115.50 121.28~~
- (50) ~~CHECK CASHING . . . 173.25 181.91~~
- (51) ~~CHILD CARE CENTERS. More than five children, nonrelatives. See F. S. Chapter 402.301 County designated HRS as Licensing Agency. Need city planner approval as to zoning . . . 57.75 60.64~~
- (52) ~~CHIROPODISTS, each . . . 115.50 121.28~~  
(Must first secure and submit state license)
- (53) ~~CHIROPRACTORS, each . . . 115.50 121.28~~  
(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 sold . . . 57.75 60.64~~
- (57) ~~CIVIL ENGINEER, See Engineers~~
- (58) ~~CLEANING SERVICE, carpet, janitor, maid, window, house, mobile homes, et al. (For automobiles, see Car wash) . . . 28.88 30.32~~
- (59) ~~COIN OPERATED MACHINES or DEVICES:~~
  - a. ~~Operator. See section 9-135 . . . 57.75 60.64~~
  - b. ~~Automatic music machines. See section 9-131 et seq. . . . 5.78 6.07~~
  - c. ~~Automatic skill and amusement machines. See section 9-131 et seq. . . . 5.78 6.07~~
  - d. ~~Game Room . . . 80.85 84.89~~
  - e. ~~Radio or television, per unit . . . 2.89 3.03~~
  - 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 machine . . . 5.78 6.07~~
  - g. ~~Weighing machines, each . . . 7.22 7.58~~
  - h. ~~Transfer of a coin-operated license sticker from machine to machine . . . 1.16 1.22~~  
Where the machine in "f" is a newspaper vending machine, or where the entire receipts from machines in "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 license . . . 23.10 ~~24.26~~

(61) — COLLECTION AGENCY. See Agents or Agencies.

(62) — COMPUTER SERVICE . . . 80.85 ~~84.89~~

a. — Computer programming . . . 115.50 ~~121.28~~

b. — Writing computer software . . . 173.25 ~~181.91~~

c. — Repair . . . 80.85 ~~84.89~~

(63) — Reserved.

(64) — CONCRETE MIXER TRUCKS, each truck . . . 57.75 ~~60.64~~

(65) — CONSULTANTS, bonds, business, computer et al. . . . 115.50 — ~~121.28~~

(66) — CONSULTING ENGINEER, See Engineers

(67) — CONTRACTORS, general or specialty . . . 115.50 ~~121.28~~

(Must present City Competency Card, section 5-36)

See also Contractors: Building, Electrical, Gas, Plumbing.

COUNSELORS See Professions.

(68) — CREDIT BUREAUS, persons or agents thereof operating in the city supplying information or collecting accounts for members or others . . . 115.50 ~~121.28~~

(69) — COURT REPORTERS . . . 115.50 ~~121.28~~

D

————— DAIRY PRODUCTS & DISTRIBUTORS. See Milk.

(70) — DANCE HALLS . . . 115.50 ~~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 . . . 21.66 ~~22.74~~

(74) — DENTISTS, each . . . 115.50 ~~121.28~~

(Must first secure and submit state license)

(75) — DETECTIVE, Private . . . 115.50 ~~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 profit . . . 57.75 ~~60.64~~

(77) — DRAFTSMEN, DRAFTING ENGINEERS, See Engineers.

(78) — DRIVE-INS. See Cafes and Cafeterias; Theaters.

(79) — DRY CLEANERS . . . 57.75 ~~60.64~~

a. — Each pick up station . . . 11.55 ~~12.13~~

E

(80) — ELECTRICAL CONTRACTORS, general or subcontractor . . . 115.50 ~~121.28~~

(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) — ENGINEERS . . . 115.50 ~~121.28~~

(84) — ENGRAVERS, PHOTO, each . . . 115.50 ~~121.28~~

(85) — EXERCISE CLUBS & CLINICS. See Health Studios.

(86) — Reserved.

(87) — EXPRESS COMPANIES . . . 231.00 ~~242.55~~

(88) — EXTERMINATORS:

a. — Including one truck . . . 57.75 ~~60.64~~

b. — Each additional truck . . . 28.88 ~~30.32~~

(Must first secure and submit state license)

F

(89) — FILLING STATION.

a. — One gasoline nozzle installed . . . 50.54 ~~53.07~~

b. — Each additional nozzle (or each grade of gasoline) installed . . . 7.22 ~~7.58~~

————— (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 value . . . 288.75 ~~303.19~~

b. — For each additional \$1,000.00 value . . . 28.88 ~~30.32~~

(For requirement of affidavit of stock, see section 9-22)

- (92) ~~FIREARMS: See also: Gunsmith~~  
a. ~~Sale of shotguns, revolvers and other legitimate weapons . . . 115.50 121.28~~  
b. ~~With other license . . . 23.10 24.26~~  
~~— Federal Firearms Permit Required~~  
(93) ~~FISH MARKET~~  
a. ~~Retail . . . 57.75 60.64~~  
b. ~~Wholesale . . . 115.50 121.28~~  
~~Seafood Dealer's License Taxes—Florida Statutes Chapter 370.~~  
(94) ~~FISH PEDDLER . . . 57.75 60.64~~  
(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. . . . 231.00 242.55~~  
a. ~~Tenant of the flea market operating a stall, unit, section, space or booth . . . 17.33 18.20~~  
(97) ~~FLORIST SHOP. See Merchants.~~  
(98) ~~FORTUNETELLER, PALMIST, and CLAIRVOYANT, ETC., per year . . . 173.25 181.91~~  
(99) ~~FRUIT PACKING HOUSES. See Packinghouses; Brokers.~~  
~~(100) FUNERAL HOME . . . 115.50 121.28~~  
~~— (Must first secure and submit state license)~~

G

- (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 business . . . 115.50 121.28~~  
2. ~~When connected with other business . . . 69.30 72.77~~  
~~(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 business . . . 115.50 121.28~~  
2. ~~When connected with other business . . . 92.40 97.02~~  
~~(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 wholesale . . . 259.88 272.87~~  
(105) ~~GOLD, SILVER and NICKLE PLATING. See Manufacturers.~~  
(106) ~~GOLF:~~  
a. ~~Driving ranges or practice courses . . . 57.75 60.64~~  
b. ~~Miniature . . . 57.75 60.64~~  
(107) ~~GREASE and OIL SALVAGE COLLECTION . . . 115.50 121.28~~  
(108) ~~GUNSMITH. See Machine and Repair Shops.~~  
(109) ~~Reserved.~~  
H  
(110) ~~HANDYMAN. (Household repairs not requiring a permit) . . . 57.75 60.64~~  
(111) ~~HEALTH STUDIOS. See F. S. Chapter 501.015 . . . 80.85 84.89~~  
~~Requires certificate of registration from Dept. of Agriculture~~  
(112) ~~HOSPITALS, SANITARIUMS, other like institutions operated for profit . . . 115.50 121.28~~  
a. ~~Home health care services . . . 115.50 121.28~~  
b. ~~Medical clinics, offices etc. . . . 115.50 121.28~~  
(113) ~~HOTELS\*~~

~~\*State law references: Municipal receipt not to be issued to hotels and restaurants until licensed by division of hotel and restaurants of the state department of business regulation, F. S. § 509.271.~~

- a. ~~Five rooms or less . . . No charge~~  
b. ~~Six rooms . . . 14.44 15.16~~  
c. ~~Each additional room . . . 0.72 0.76~~  
~~(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) . . . 80.85 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 \$1,000.00)~~  
~~(115) Reserved.~~  
I  
(116) ~~ICE:~~  
a. ~~Delivery . . . 23.10 24.26~~

- b. ~~Factories and plants. See Manufacturers.~~
- c. ~~Sales station (wholesale or retail), does not include delivery from truck . . . 23.10 24.26~~  
(117) ~~ICE CREAM:~~
- a. ~~Manufacturers, wholesale and retail:~~
1. ~~Including one truck . . . 72.19 75.80~~
2. ~~Each additional truck . . . 36.10 37.91~~
- b. ~~Parlor of soda fountain:~~
1. ~~Not connected with other business . . . 34.65 36.38~~
2. ~~When connected with other business . . . 23.10 24.26~~
- (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 vehicle . . . 115.50 121.28~~
- 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.~~
- ~~IMPORT/EXPORT (See Merchant)~~
- (119) ~~INSURANCE:~~
- a. ~~Adjusters . . . 23.10 24.26~~
- 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 person . . . 6.93 7.28~~
2. ~~Each additional person (solicitor, salesman) taking application for, negotiating, effecting or collecting premiums . . . 6.93 7.28~~
- (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 agent . . . 28.88 30.32~~
- c. ~~Baggage, each company represented, insurance transit baggage and/or insurance tickets in connection with transportation for each company represented . . . 23.10 24.26~~
- d. ~~Companies:~~
1. ~~Casualty and liability insurance companies (including bonding companies) . . . 57.75 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 sinking . . . 57.75 60.64~~
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 basis . . . 80.85 84.89~~
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 basis . . . 80.85 84.89~~
- e. ~~Premium financing . . . 80.85 84.89~~
- 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.\*~~

\***State law references:** Municipal business tax, F.S. § 624.507; state regulates title insurance, F.S. § 627.785.

~~(120) INTERIOR DECORATORS . . . 115.50 121.28~~

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

~~J~~

~~(122) JANITORIAL SERVICE. See Cleaning Service.~~

~~(123) JEWELRY and WATCH REPAIRING:~~

~~a. — Alone . . . 46.20 48.51~~

~~b. — Additional to jewelry store . . . No 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) . . . 173.25 181.91~~

~~Secondhand Goods, See Article VI, Sec. 9-151 et seq.~~

~~K~~

~~KARATE: See Martial Arts~~

~~(126) KENNELS, dog and animal . . . 115.50 121.28~~

~~(127) KNIFE and SCISSORS SHARPENER . . . 11.55 12.13~~

~~L~~

~~(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 manager . . . 577.50 606.38~~

~~(129) LABORATORIES:~~

~~a. — Chemical . . . 115.50 121.28~~

~~b. — Clinical . . . 115.50 121.28~~

~~c. — Dental . . . 57.75 60.64~~

~~d. — Medical . . . 115.50 121.28~~

~~e. — Optical . . . 115.50 121.28~~

~~(130) LANDSCAPE ARCHITECT, buying, selling, or moving plants and trees or doing general landscape business . . . 115.50 — 121.28~~

~~(131) LANDSCAPE CONTRACTOR, general landscaping with irrigation system installation and maintenance . . . 115.50 121.28~~

~~(Must submit City Competency Card)~~

~~(132) LAUNDRIES:~~

~~a. — Steam . . . 115.50 121.28~~

~~b. — Automatic or self service . . . 69.30 72.77~~

~~c. — Pick-up stations, each . . . 11.55 12.13~~

~~(133) LAWN SERVICE and CARE . . . 80.83 84.89~~

~~(134) LAWYERS. See Attorneys at Law.~~

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

~~(136) LIVESTOCK DEALERS . . . 115.50 121.28~~

~~(137) LOCKSMITHS . . . 21.66 22.74~~

~~M~~

~~(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 persons . . . 21.66 22.74~~

~~b. — Four persons and not exceeding eight . . . 51.54 54.12~~

~~c. — Nine persons and not exceeding twenty . . . 144.38 151.60~~

~~d. — More than twenty persons . . . 216.83 227.67~~

~~MAIL ORDER BUSINESS - See Unclassified~~

~~MANICURISTS. See Beauty Shops.~~

~~(139) MARINA SALES of items incidental to boating and SERVICE . . . 57.75 60.64~~

~~(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 in 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 persons . . . 21.66 22.74~~

~~b. — Four and not exceeding eight persons . . . 51.54 54.12~~

~~c. — Nine and not exceeding twenty persons . . . 144.38 151.60~~

~~d. — More than twenty persons . . . 216.83 227.67~~

~~(142) MARBLE:~~

- a. — Monument and stone rutting . . . ~~57.75~~ 60.64
- b. — Dealer with stock. See Merchants. See also, Manufacturers.
- MARTIAL ARTS STUDIO or SCHOOL (See Schools)
- (143) MASSEURS . . . ~~57.75~~ 60.64  
(Must comply with State Law before receipt is issued, F. S. Chapter 480)
- (144) MEAT:
  - a. — Wholesale dealer . . . ~~115.50~~ 121.28
  - b. — Markets, fresh, wholesale or retail, forty cents per cubic foot or refrigerated or cooled display or storage space:
    - 1. — Minimum . . . ~~34.65~~ 36.38
    - 2. — Maximum . . . ~~80.85~~ 84.89(Not included in merchant's receipt. Must comply with sanitary requirements.)
- 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 \$10,000.00 . . . ~~21.66~~ 22.74
    - 2. — Over \$10,000.00 but not exceeding \$30,000.00 . . . ~~36.10~~ 37.91
    - 3. — Over \$30,000.00 but not exceeding \$50,000.00 . . . ~~72.19~~ 75.80
    - 4. — Over \$50,000.00 . . . ~~315.00~~ 330.75(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 truck . . . ~~72.19~~ 75.80
    - b. — Each additional truck . . . ~~36.10~~ 37.91(For regulations of production and sales, see F. S., Chapter 502)
  - (147) MOBILE HOME PARKS:
    - a. — Minimum . . . ~~129.94~~ 136.44
    - b. — Per mobile home space . . . ~~1.16~~ 1.22(See F. S. § 205.043)
  - MOBILE REPAIR: See Repair and Service Men
  - (148) MONEY BROKERS or LENDERS:
    - a. — Lending or advancing money for real or personal property; such as lending or advancing money on motor vehicles, per year . . . ~~231.00~~ 249.48
    - 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 thereof . . . ~~259.88~~ 272.87
  - (149) MOTELS: (Division of hotel/motel certificate required F.S. Chapter 509.271)
    - a. — Ten units or less . . . ~~36.10~~ 37.91
    - b. — Each additional unit . . . ~~4.34~~ 4.56
  - (150) MOTION PICTURE and VIDEO RENTAL LIBRARY . . . ~~57.75~~ 60.64
  - (151) MOTOR CYCLE/MOTOR SCOOTER, sales and service . . . ~~57.75~~ 60.64
  - (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 upholstery, painting metal body and fender straightening and other such service, any or all, or a combination of such services:
      - 1. — Conducted from one location . . . ~~115.50~~ 121.28
      - 2. — For each additional location for sale of cars taken in exchange on sales of new cars . . . ~~72.19~~ 75.80
      - 3. — Each auto wrecking service truck in excess of one . . . ~~14.44~~ 15.16
    - b. — Rental service. See rental cars and trucks.
    - c. — Secondhand dealers, trading, buying and selling secondhand automobiles, trucks or tractors, for each location . . . ~~115.50~~ 121.28
    - d. — Trailers, dealers or sales agencies . . . ~~115.50~~ 121.28
    - e. — Wrecker service: (See provisions Article IX)
      - 1. — One truck . . . ~~50.54~~ 53.07
      - 2. — Each additional truck . . . ~~14.44~~ 15.16
    - 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 upholstery.
  - (153) MUSIC STUDIOS, recording, productions, practice . . . ~~115.50~~ 121.28  
For Music Schools, see Schools

**N**

(154) ~~NATUROPATHS, each . . . 115.50 121.28~~

(Must first secure and submit state license)

(155) ~~NEWSPAPERS:~~

a. ~~Published less than six times per week . . . 115.50 121.28~~

b. ~~Published six or more times per week . . . 231.00 242.55~~

c. ~~Circulation Agency . . . 57.75 60.64~~

(156) ~~NEWSSTANDS. See Merchants.~~

(157) ~~NURSERY, Shrubs, trees, plants, sod, etc. . . . 92.40 97.02~~

(Does not apply where landscape license is paid)

(158) ~~NURSING HOMES (HRS Certification required) . . . 80.85 84.89~~

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

a. ~~Assisted living facility or adult congregate living facility . . . 115.50 121.28~~

**O**

(159) ~~OFFICE SUPPLIES and FURNITURE. See Merchants.~~

(160) ~~OPTICIANS . . . 115.50 121.28~~

(Must first secure and submit state license)

(161) ~~OPTOMETRISTS . . . 115.50 121.28~~

(Must first secure and submit a state license)

(162) ~~OSTEOPATHS . . . 115.50 121.28~~

(Must first secure and submit state license)

**P**

(163) ~~PACKINGHOUSES, VEGETABLES, MEATS, etc. . . . 259.88 272.87~~

(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.~~

~~PAPERHANGERS, general or subcontractor. See Contractors.~~

(166) ~~PARALEGAL SERVICE . . . 86.63 90.96~~

(167) ~~PARCEL DELIVERY . . . 80.85 84.89~~

(168) ~~PARKING LOTS:~~

a. ~~One to ten cars . . . 14.44 15.16~~

b. ~~Eleven to thirty cars . . . 50.54 53.07~~

c. ~~Thirty one to sixty cars . . . 72.19 75.80~~

d. ~~Sixty one to one hundred cars . . . 108.29 113.70~~

e. ~~One hundred one cars and over . . . 144.38 151.60~~

(169) ~~PAWNBROKERS . . . 259.88 272.87~~

(Not transferable. Subject to certain police regulations, see Article VI of this chapter)

(170) ~~PEANUT VENDOR, on street, resident . . . 23.10 24.26~~

(Must have permission of the city manager)

(171) ~~PEDDLERS, SOLICITORS, and VENDORS . . . 115.50 121.28~~

(Section 9-76 et seq.)

(172) ~~PHOTO ENGRAVERS. See Engravers.~~

(173) ~~PHOTOGRAPHERS, FERRO TYPERS, CRAYON ARTISTS . . . 115.50 121.28~~

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 SURGEONS . . . 115.50 121.28~~

(Must first secure and submit state license)

(177) ~~PIANO TUNERS . . . 46.20 48.51~~

(178) ~~PIPE FITTING. See Plumbers.~~

(179) ~~PLUMBERS:~~

a. ~~Master . . . 115.50 121.28~~

b. ~~Journeyman . . . 80.85 84.89~~

(For provisions regulating examinations for license, see Chapter 5, Article V.)

(180) ~~POLYGRAPH TESTING . . . 80.85 84.89~~

(181) ~~Reserved.~~

(182) ~~POOL TABLES. See Billiards.~~

~~PRESSURE CLEANING. See Contractor~~

(183) ~~PRINTING and/or PUBLISHING:~~

a. ~~Alone . . . 57.75 60.64~~

b. ~~In addition to another license . . . 23.10 24.26~~

(184) ~~PROFESSIONS, as individually classified in this chapter:~~

a. ~~One person . . . 115.50 121.28~~

b. ~~Each additional person . . . 115.50 121.28~~

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 PSYCHIATRIST . . . 115.50 121.28~~

~~(Must be licensed by state)~~

**R**

~~(187) RAILROAD COMPANIES whose track extends into or through the corporate limits of the city . . . 433.13 454.79~~

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

~~a. Qualifying broker Real Estate Office (must submit state license of qualifying broker) . . . 72.19 75.80~~

~~(Qualifying broker, broker-salesman, and additional salesmen must first submit and secure state license) (For regulatory provisions, see F. S. Chapter 475)~~

~~b. Broker-salesman . . . 36.10 Reserved~~

~~c. Each additional salesman . . . 36.10 Reserved~~

~~d. Land development management office or property management, sales and rental . . . 50.54 53.07~~

~~e. Appraisers . . . 115.50 121.28~~

~~(189) REDUCING SALONS. See Health Studios.~~

~~(190) RENTAL BUSINESS:~~

~~a. Cars, trucks, and recreational vehicles . . . 115.50 121.28~~

~~(Includes limousines and vans and heavy equipment)~~

~~b. Appliances, furniture, household equipment, etc. . . . 57.75 60.64~~

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

~~a. With shop. See Machine and Repair Shop.~~

~~b. Without shop . . . 57.75 60.64~~

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

~~(193) Reserved.~~

**S**

~~(194) SANITARIUMS. See Hospitals.~~

~~(195) SCHOOLS:~~

~~a. Beauty college . . . 115.50 121.28~~

~~b. Business . . . 57.75 60.64~~

~~c. Colleges & universities . . . 115.50 121.28~~

~~d. Dance (Requires annual registration with Dept. of Agriculture section 501.143, F.S.) . . . 57.75 60.64~~

~~e. Martial arts . . . 57.75 60.64~~

~~f. Music (For recording, see Music Studio) . . . 57.75 60.64~~

~~g. Private . . . 115.50 121.28~~

~~h. Any other school facility not specified above . . . 57.75 60.64~~

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

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

~~(198) SECRETARIAL SERVICES . . . 34.65 36.38~~

~~(199) SECURITY SYSTEMS or SERVICE~~

~~a. Sales and service of systems . . . 57.75 60.64~~

~~b. Security guard service . . . 80.85 84.89~~

~~(200) SEPTIC TANK CLEANING, contractor . . . 115.50 121.28~~

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

~~SERVICE STATIONS. See Filling Stations.~~

~~(201) SEWING, DRESSMAKING, ALTERATIONS and MENDING . . . 11.55 12.16~~

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

~~(203) SHOWS:~~

~~Events at Civic Center, Amphitheater, Auditoriums, etc. . . . 80.85 84.89~~

~~(204) SIGN PAINTERS. See Contractors.~~

~~(205) SKATING RINK . . . 115.50 121.28~~

~~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 business . . . 57.75 60.64~~

~~(209) STUDIO. See Artists, Schools, Music Studio.~~

~~(210) SUBCONTRACTORS. See Contractors.~~

~~(211) SURETY COMPANIES. See Insurance.~~

~~(212) SURGEONS. See Physicians.~~

~~(213) SURVEYORS, each . . . 115.50 121.28~~

- ~~(214) SWIMMING POOLS, operated for profit, receipt fee to be set by commission. For construction provisions see section 5-281 et seq.~~  
~~T~~
- ~~(215) TAILOR. See Manufacturers.~~
- ~~(216) TAKE OUT SERVICE. See Delicatessen.~~
- ~~TANNING SALON (See Beauty Shop)~~
- ~~(217) TATTOOING . . . 115.50 121.28~~  
Prohibited except in connection with medical or dental practice. F. S. § 877.04
- ~~(218) TAX CONSULTANTS, each . . . 115.50 121.28~~  
a. — Income tax services . . . 115.50 121.28
- ~~(219) TAXICABS and AUTOMOBILES FOR HIRE:~~  
a. — Cars carrying not exceeding ten passengers . . . 57.75 — 60.64  
b. — Cars carrying over ten passengers . . . 69.30 72.77  
For regulations relating to operators and drives, see Article VIII of this chapter.
- ~~(220) TAXIDERMIST . . . 115.50 121.28~~  
(If stock carried in excess of \$500.00, merchant's receipt required extra)
- ~~(221) TELECOMMUNICATIONS (Includes Cellular Phone & Beeper Relay) . . . 115.50 121.28~~
- ~~(222) TELEPHONE ANSWERING SERVICE . . . 80.85 84.89~~
- ~~TELEPHONE SOLICITATIONS. See section 9-76 et seq. See Peddler.~~
- ~~(223) TELEMARKEETING BUSINESS ( Dept. of Agriculture Certificate) . . . 202.13 212.24~~
- ~~(224) TELEPHONE SYSTEMS . . . 288.75 303.19~~  
(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 only . . . 80.85 84.89~~
- ~~(226) THEATERS or MOVING PICTURES:~~  
a. — Indoor theater:  
1. — Minimum . . . 108.29 113.70  
2. — Per seat . . . 0.22 0.23  
b. — Drive ins:  
1. — Minimum . . . 108.29 113.70  
2. — Per space . . . 0.22 0.23  
See F. S. § 205.043.
- ~~(227) Reserved.~~
- ~~(228) TINSMITH and SHEET IRON WORKER . . . 57.75 60.64~~
- ~~(229) TRAILER or AUTO CAMPS (no cabins):~~  
a. — Minimum . . . 108.29 113.70  
b. — Per trailer space . . . 0.15 0.16
- ~~(230) TRAVEL AGENCIES . . . 115.50 121.28~~  
(Dept. of Agriculture Certificate of Registration is required in accordance with F.S. § 559.927)
- ~~(231) TREE TRIMMING . . . 115.50 121.28~~
- ~~(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 vehicle . . . 72.19 75.80  
2. — Each additional vehicle . . . 36.10 37.91  
b. — Concrete mixer truck, each truck . . . 57.75 60.64
- ~~(233) TURKISH BATHS. See Massage.~~
- ~~(234) TYPEWRITER REPAIRS. See Machine and Repair Shops.~~  
~~U~~
- ~~— (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 of . . . 80.85 84.89~~  
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.~~  
~~V~~
- ~~(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, each . . . 115.50 121.28~~  
(Must first secure and submit state license)
- ~~(244) VIDEO RENTALS. See Motion Picture and Video Library.~~

W

- ~~(245) WAREHOUSE. See Storage.~~  
~~(246) WATER COMPANY. Selling bottled water:~~  
 a. ~~One truck . . . 72.19 ~~75.89~~~~  
 b. ~~Each additional truck . . . 36.10 ~~37.91~~~~  
~~(247) WEAPONS. See Firearms.~~  
~~(248) WELDER:~~  
 a. ~~Not in connection with garage or machine shop . . . 34.65 ~~36.38~~~~  
 b. ~~See Contractor if [it] involves building construction.~~  
~~(249) WELL DRILLERS . . . 115.50 ~~121.28~~~~  
~~(250) WINDOW TINTING BUSINESS . . . 80.85 ~~84.89~~~~  
 WRECKER SERVICE. See Motor Vehicles.

**SECTION 2.** Chapter 9, Article II, Business Tax, Section 9-30, Fees, shall hereinafter read as follows:

**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.

<b>A</b>		
(1)	ABSTRACTORS of TITLE from PUBLIC RECORDS	127.34
(2)	ACCOUNTANTS or AUDITORS (CPA's) (Requires Dept. of Business and Professional Regulation License)	127.34
	ADULT LIVING FACILITY (See 158 - Nursing Homes)	
(3)	ADVERTISING:	
	a. Agency	63.67
	b. Billboards or sign boards, either by permanent signs thereon or paper pasted on or attached thereto	89.13
	c. Motor Vehicles, where charge is made by owners for attaching advertising matter on vehicle, per vehicle	25.47
	d. Publishing or distributing advertising bulletins or handbills, not connected with licensed business	63.67
(4)	AGENTS or AGENCIES:	
	a. Automobile (See 152 - Motor Vehicles)	
	b. Booking (entertainment, shows, etc.)	89.13
	c. Claims and collections other than bankers, lawyers, each	127.34
	d. Credit reporting and mercantile	127.34
	e. Employment	89.13
	f. Equipment	63.67
	g. Insurance (See 119 - Insurance)	
	h. Labor or emigration (See 128 - Labor or Emigrant Agent)	
	i. Modeling (Requires Dept. of Agriculture License)	63.67
	j. Private detective (See 75 - Detective)	
	k. Real Estate (See 188 - Real Estate Agency)	
	l. Rentals: appliances and equipment (See 190 - Rental Business)	
	m. Stevedoring company	127.34
	n. Talent Agency (Requires Dept. of Agriculture License)	127.34
	o. Trailers (See 152 - Motor Vehicles)	
	p. Unclassified and not otherwise specified	63.67
(5)	ALCOHOLIC BEVERAGE ESTABLISHMENTS (BAR) not doing business as a restaurant, shall be licensed for sale of snacks and cold drinks served in connection herewith. (See Chapter 3)	25.47
(6)	AMUSEMENT MACHINES (See 59 - Coin-Operated Machines)	
(7)	ANIMAL GROOMING	63.67
(8)	ANIMAL HOSPITAL (See 126 - Kennels; Veterinarian)	
	ANSWERING SERVICE (See 222 - Telephone Answering Service)	
	APPRAISER (See 188 - Real Estate Agency)	

(9)	ARCADES	
	a. Amusement Arcade - consisting of 3 - 49 devices	210.58
	b. Arcade Amusement Center - consisting of 50 or more devices	578.81
(10)	ARCHITECTS, each (Requires Dept. of Business and Professional Regulation License)	127.34
(11)	ARTISTS or ART STUDIOS or ART GALLERIES or ARTS & CRAFTS	31.84
	ASSISTED LIVING FACILITY (See 158 - Nursing Homes)	
	ATM'S (See 20 - Banks)	
(12)	ATTORNEYS AT LAW (Requires State Bar Card)	127.34
(13)	AUCTION SHOP (Requires Dept. of Business and Professional Regulations License)	127.34
(14)	AUCTIONEER (Regulations for conducting sales, etc. Chapter 9, Article III, Division 1, Sec. 9-46)	127.34
(15)	AUDITORS (See 2 - Accountants)	
(16)	AUTOMOBILES (See 152 - Motor Vehicles)	
(17)	AWNING AND TENT MAKING SHOP (See 141 - Manufacturers)	
<b>B</b>		
(18)	BABY SITTING	
	a. Five (5) or less children, non-relatives	38.20
	b. More than five (5) children (See 51 - Child Care Centers)	
(19)	BAKERY (See 19 - Manufacturers)	
(20)	BANKS, state or national, trust companies, persons doing a banking business (Requires Dept. of Financial Services License)	254.68
	a. ATM's per location, excluding bank locations	127.34
	b. Credit Unions	254.68
(21)	BARBERSHOPS (Requires Dept. of Business and Professional Regulations License)	
	a. One chair	23.88
	b. Each additional chair	7.96
	BARS (See 5 - Alcoholic Beverage Establishments)	
(22)	BEAUTY COLLEGES (See 195 - Schools)	
(23)	BEAUTY SHOPS (Requires Dept. of Business and Professional Regulations License)	
	a. Hairdressers and manicurists, one operator	23.88
	b. Each additional operator	7.96
	c. Electrolysis	23.88
	d. Tanning Booths, each	31.84
	BED and BREAKFAST (See 149 - Motel and 42 - Cafes, Cafeterias and Restaurants)	
(24)	BEER PARLORS (See 5 - Alcoholic Beverage Establishments)	
(25)	BICYCLES, sales agency, rentals, and/or repairs	63.67
(26)	BILLIARDS or POOL TABLES, for profit, each table assembled	38.20
(27)	RESERVED	
(28)	BOATS:	
	a. Builder (See 141 - Manufacturers)	
	b. Charter boats, bottom fishing boats, sightseeing boats (Fees and regulations, Sec. 9-1)	44.57
	c. For Hire or Rent: canoe, row boat, motorboat, inboard or outboard motor (except as provided in Sec. 9-1), each boat	7.64
	d. Boat Repair (See 138 - Machine and Repair Shop)	
	e. Boat Sales	127.34
(29)	BONDS, CRIMINAL or BAIL, securing or furnishing for pay (Requires Dept. of Financial Service License)	
	a. Each agency, local or otherwise	127.34
	b. Each company	7.64
(30)	BOOKKEEPING SERVICE, manual or computerized	63.67
(31)	BOOKS AND STATIONERY (See 145 - Merchants)	
(32)	BOOTBLACK STANDS (Location designated by City Planner)	12.77
(33)	BOTTLING WORKS or CARBONATED BEVERAGES:	

	a.	Including one delivery truck	79.59
	b.	Each additional truck	39.81
	c.	Wholesale distributors (See 141 - Manufacturers)	
(34)		BOWLING ALLEYS	38.20
(35)		BROADCASTING STATIONS	89.13
(36)		BROKERS:	
	a.	Commodities-includes gold and silver (Requires Dept. of Revenue License)	382.02
	b.	Insurance (Requires Florida Dept. of Insurance License)	127.34
	c.	Lumber and lumber products	127.34
	d.	Merchandise	127.34
	e.	Mortgages or loans	127.34
	f.	Not otherwise specified	127.34
	g.	Produce, dealing in fruits and vegetables	191.01
	h.	Produce, dealing in fruits or vegetables	127.34
	i.	Stocks and bonds	127.34
(37)		BUILDERS (See 67 - Contractors)	
(38)		BUILDING and LOAN ASSOCIATIONS (See 20 - Banks)	
(39)		BUSINESS SCHOOLS (See 195 - Schools)	
<b>C</b>			
(40)		CABINET SHOPS (See 141 - Manufacturers)	
(41)		CABLE TELEVISION SALES OFFICE	89.13
(42)		CAFES, CAFETERIAS, and RESTAURANTS (Requires Dept. of Business and Professional Regulation License)	
	a.	Minimum - 10 seats or less	15.92
	b.	First 25 Seats, per Seat (25 = \$38.00)	1.60
	c.	Over 25 Seats, per Seat	0.80
(43)		CANNING (See 141 - Manufacturers)	
		CANOE RENTALS (See 28 - Boats)	
(44)		CAR WASH, self-service, automatic, mobile and detailing	89.13
		CARPET INSTALLERS (See 236 - Unclassified)	
(45)		RESERVED	
(46)		CARTOONISTS (See 11 - Artists)	
(47)		CATERING, furnishing food and service for social affairs (Requires Dept. of Business and Professional Regulation License)	89.13
(48)		CEMENT BLOCKS (See 141 - Manufacturers and/or 232 - Truck and Vehicles)	
(49)		CEMETERIES, operated for profit	127.34
(50)		CHECK CASHING (Requires Dept. of Financial Service License)	191.01
(51)		CHILD CARE CENTERS, more than five (5) children, non-relatives. See Florida Statutes § 402.301 (Requires Fl. Dept. of Children & Families Certificate)	63.67
(52)		CHIROPODISTS, each (Requires Dept. of Health License)	127.34
(53)		CHIROPRACTORS, each (Requires Dept. of Health License)	127.34
(54)		RESERVED	
(55)		RESERVED	
(56)		CITRUS FRUIT SHIPPERS, places where orders for fruit are taken and are filled or shipped (excluding packing houses), novelty items may be sold.	63.67
(57)		CIVIL ENGINEER (See 83 - Engineers)	
		CLAIRVOYANT (See 98 - Fortuneteller, Palmist and Clairvoyant)	
(58)		CLEANING SERVICE, carpet, janitor, maid, window, house, mobile homes (for automobiles, see Car Wash)	31.84
		CLINIC (See 112 - Hospitals, Sanitariums)	
(59)		COIN-OPERATED MACHINES or DEVICES	
	a.	Operator (See Sec. 9-135)	63.67
	b.	Automatic music machines (See Sec. 9-131 et. seq.)	6.37
	c.	Automatic skill and amusement machines (See Sec. 9-131 et. seq.)	6.37
	d.	Game room	89.13

	e.	Radio or Television, per unit	3.18
	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 machine	6.37
	g.	Weighing machines, each	7.96
	h.	Transfer coin-operated license sticker from machine to machine.	1.28
	i.	Pool table-not coin operated. (See Billiards or Pool Tables) (Where the machine in "f" is a newspaper vending machine, or where the entire receipts from machines in "f" and "g" are used for charitable purposes only, including the purposes of churches and nonprofit organizations, which organization is a local organization and it maintains such machines on its premises, the license and transfer fee per machine shall be exempt upon application and filing of a list of the locations and type of vending machine on the premises with the city clerk.)	
(60)		COLD DRINKS, CANDIES, MILK, ICE CREAM, CRACKERS, WRAPPED SANDWICHES, BREAD, PASTRIES and SNACKS. ex: bar with snacks	
	a.	In addition to another license (Requires Dept. of Agriculture License)	25.47
(61)		COLLECTION AGENCY (See 4 - Agents or Agencies)	
(62)		COMPUTER SERVICE/INTERNET SALES	89.13
	a.	Computer programming	127.34
	b.	Writing computer software	191.01
	c.	Repair	89.13
(63)		RESERVED	
(64)		CONCRETE MIXER TRUCKS, each truck (also See 141 - Manufacturers)	63.67
(65)		CONSULTANTS, bonds, business, computer, et al.	127.34
(66)		CONSULTING ENGINEER. (See 83 - Engineers)	
(67)		CONTRACTORS, general or specialty (Requires Dept. of Business and Professional Regulation License) (See also 80 – Electrical; 103 – Gas; 179 - Plumbing) Must present city competency card, Sec. 5-36	127.34
(67.5)		COUNSELORS (See 184 - Professions)	
(68)		CREDIT BUREAUS, persons or agents thereof, operating within the city supplying information or collecting accounts for members or others	127.34
(69)		COURT REPORTERS CPA (See 2 - Accountant) CREMATIONS (Pet only - See 236 - Unclassified)	
<b>D</b>			
(69.5)		DAIRY PRODUCTS & DISTRIBUTORS (See 146 - Milk)	
(70)		DANCE HALL	127.34
(71)		DANCING SCHOOLS or DANCING INSTRUCTION (See 195 - Schools)	
(72)		RESERVED	
(73)		DELICATESSAN and/or TAKE OUT SERVICE (Requires Dept. of Business and Professional Regulation License) DENTAL LABORATORIES (See 129 - Laboratories)	23.88
(74)		DENTISTS, each (Requires Dept. of Health License)	127.34
(75)		DETECTIVE, private (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.)	127.34
(76)		DIRECTORY, public, for profit DISTRIBUTORS (See 208 - Storage, 232 - Trucks, and/or 145 - Merchant; wholesale) DOJO (See 195 - Schools, Martial Arts)	63.67
(77)		DRAFTSMEN, DRAFTING ENGINEERS (See 83 - Engineers) DRILLING (See 249 - Well Drillers)	
(78)		DRIVE-INS (See 42 - Cafes and Cafeterias; Theaters)	
(79)		DRY CLEANERS a. Each pick up station	63.67 12.74
<b>E</b>			
(80)		ELECTRICAL CONTRACTORS (Requires Dept. of Business and	127.34

	Professional Regulation License)	
(81)	ELECTRICAL LIGHT or POWER COMPANIES, furnishing light and power in the city (By authority of City Commission only)	
(82)	ELECTROLYSIS (See 23 - Beauty Shops)	
	EMPLOYMENT (See 4 - Agents or Agencies)	
(83)	ENGINEERS (Requires Dept. of Business and Professional Regulation License)	127.34
(84)	ENGRAVERS, Photo each	127.34
	EQUIPMENT (See 4 - Agents or Agencies)	
(85)	EXERCISE CLUBS and CLINICS (See 111 - Health Studios)	
(86)	RESERVED	
(87)	EXPRESS COMPANIES	254.68
(88)	EXTERMINATORS: (Requires Dept. of Business and Professional Regulation License)	
	a. Including one truck	63.67
	b. Each additional truck	31.84
<b>F</b>		
(89)	FILLING STATION:	
	a. One gasoline nozzle installed	55.72
	b. Each additional nozzle (or each grade of gasoline) installed. Accessories incidental to such business permitted without extra charge (See Sec. 9-321 et. seq.)	7.96
(90)	FINANCE COMPANIES (See 148 - Money Lenders)	
(91)	FIRE and BANKRUPT SALES, etc.	
	a. For stock less than \$5,000.00 value	318.35
	b. For each additional \$1,000.00 value	31.84
	(For requirement of affidavit of stock, See Sec. 9-22)	
(92)	RESERVED	
(93)	FISH MARKET: (Requires Dept. of Agriculture License - Seafood Dealer's License Tax - Florida Statutes Chapter 370)	
	a. Retail	63.67
	b. Wholesale	127.34
(94)	FISH PEDDLER (Requires Dept. of Agriculture License)	63.67
(95)	FISHING, salt water (See 28 - Boats)	
(96)	FLEA MARKET (See Sec. 9-176 et seq.)	254.68
	a. Tenant of the flea market operating a stall, unit, section space or booth	19.11
	FLOORING, INSTALLERS (See 236 - Unclassified)	
(97)	FLORIST SHOP (See 145 - Merchants)	
(98)	FORTUNETELLER, PALMIST & CLAIRVOYANT, etc.	191.01
(99)	FRUIT PACKING HOUSES (See 163 - Packinghouse and/ or 36 -Brokers)	
(100)	FUNERAL HOME (Requires Dept. of Business and Professional Regulation License)	127.34
	FURNITURE (See 190 - Rental Business or Merchants)	
<b>G</b>		
(101)	GARAGES (See 138 - Machine and Repair Shop)	
(102)	GARBAGE HAULING, for profit. (By authority of City Commission only.) Regulatory provisions see Chapter 16	
(103)	GAS: (Requires Dept. of Agriculture License)	
	a. Contractors, installing containers, piping, fixtures and appliances:	
	1 Not connected with other business	127.34
	2 When connected with other business	76.41
	(Not transferable. Liquefied petroleum gas contractors must present state license with application. All applicants must be approved by contractor licensing board as provided in Sec. 8-24)	
	b. Distributors:	
	1 Not connected with other business.	127.34
	2 When connected with other business. Not transferable. (Must present state license with application. Must be approved by	101.87

contractor licensing board as provided in Sec. 8-24)		
(104)	GASOLINE, retail (See 89 - Filling Stations)	
	a. Jobbing or wholesale	286.51
(105)	GOLD, SILVER and NICKEL PLATING (See 141 - Manufacturers)	
(106)	GOLF:	
	a. Driving ranges or practice courses	63.67
	b. Miniature	63.67
(107)	GREASE and OIL SALVAGE COLLECTION (Requires Dept. of Agriculture License)	127.34
	GROOMERS (See 7 - Animal Grooming)	
(108)	RESERVED	
	GYM (See 111 - Health Studios)	
(109)	RESERVED	
<b>H</b>		
(110)	HANDYMAN (Household Repairs not requiring a permit)	63.67
(111)	HEALTH STUDIOS (See Florida Statutes Chapter 501.015) (Requires Dept. of Agriculture License)	89.13
	HOME INSPECTORS (See 184 - Professions)	
(112)	HOSPITALS, SANITARIUMS, other like institutions operated for profit	127.34
	a. Home Health Care Services	127.34
	b. Medical Clinics, Offices, etc.	127.34
(113)	HOTELS	
	(Requires Dept. of Business and Professional Regulation License - Florida Statutes § 509.271)	
	a.	no charge
	Five (5) rooms or less	
	b. Six (6) rooms	15.92
	c. Each additional room	0.80
	(Business tax must be taken on all rooms whether used or unused. If operated under European plan, must take restaurant license in addition.)	
(114)	HOUSE MOVERS (Must submit City Competency Card)	89.13
	(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 \$1000.00)	
(115)	RESERVED	
<b>I</b>		
(116)	ICE:	
	a. Delivery	25.47
	b. Factories and plants. (See 141 - Manufacturers)	
	c. Sales station (wholesale or retail) Does not include delivery from truck	25.47
(117)	ICE CREAM: (Requires Dept. of Agriculture License)	
	a. Manufacturers, wholesale and retail:	
	1 Including one truck	79.59
	2 Each additional truck	39.81
	b. Parlor of soda fountain	
	1 Not connected with other business	38.20
	2 When connected with other business.	25.47
	(If plate lunches or hot food is served, a restaurant license is also required. See 42 - Cafes, Cafeterias and Restaurants)	
(118)	ICE CREAM PEDDLERS: (Requires Dept. of Agriculture License)	
	a. Each vehicle	127.34
	(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 145 - Merchant)	
(119)	INSURANCE: (Requires Florida Dept. of Insurance)	
	a. Adjusters	25.47

	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 person	7.64
	2 Each additional person (solicitor, salesman) taking application for, negotiating, effecting or collecting premiums. (Each insurance company represented must first take out a 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.)	7.64
	3 Traveling agent, soliciting insurance of any kind, for mutual, for reciprocal or other associations, companies or exchanges. (Not permitted to operate under resident agent's license nor to solicit business for a company not licensed to operate in the city.) Each agent	31.84
	c. Baggage, each company represented, insurance transit baggage and/or insurance tickets in connection with transportation for each company represented	25.47
	d. Companies:	
	1 Casualty and liability insurance companies, including bonding companies; accident and health insurance, on annual, semi-annual or quarterly premium paying basis; bonds, including fidelity, court contract and surety bonds and financial guarantees and title insurance or guarantees; Burglary insurance, including residence, bank, stocks, bonds, securities, safe burglary, holdup, messenger robbery; Liability insurance, including employers, public and other forms of liability insurance, automobile liability for personal injury, property damage, collision; Plate glass insurance; and Workman's collective insurance issued to employers of labor.	63.67
	2 Fire insurance companies, writing policies or insurance against hazards of fire, tornado and windstorms, use and occupancy, profits, rents, leaseholder, insurrections, riot and civil unrest, sprinkler, leakage, rain, fire, theft, automobile collision; and marine cargoes and hulls, and rail, mail and express shipments, against fire, collision, stranding or sinking.	63.67
	3 Industrial insurance companies (including funeral benefit associations or companies) writing life and/or accident and health insurance and funeral benefits on a weekly, bi-monthly or monthly premium-paying basis.	89.13
	4 Life insurance companies writing life policies with or without disability clauses or accident and health features as a part of the policy contract upon annual, semi-annual or quarterly premium paying basis.	89.13
	e. Premium financing	89.13
	f. In the event this 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.	
(120)	INTERIOR DECORATORS	127.34
	INTERNET SALES (See 62 - Computer Services/Internet Sales)	
	IRRIGATION (See 131 - Landscape Contractor)	
(121)	ITINERANT MERCHANTS, VENDORS (See Sec. 9-76 et. seq.)	
<b>J</b>		
(122)	JANITORIAL SERVICE (See 58 - Cleaning Service)	
(123)	JEWELRY and WATCH REPAIRING:	
	a. Not connected with other business	50.94
	b. Additional to jewelry store	none
(124)	JOBBERs, WHOLESALE or MANUFACTURERS:	
	a. Not local, selling and/or delivering from trucks (See 232 - Trucks)	
	b. If local, see Merchants or Manufacturers	
(125)	JUNK SHOPS and DEALERS	191.01
	Junk, old trash, rags, metal, rubber, etc. including those gathering about the city in trucks. (Location must be approved by City Manager before license is issued) Secondhand Goods, See Article VI, Sec. 9-151 et seq.	

<b>K</b>		
(125.5)	KARATE: (See 195 - Schools - Martial Arts)	
(126)	KENNELS - dog and animal	127.34
	KICKBOXING (See 195 - Schools - Martial Arts)	
(127)	KNIFE and SCISSORS SHARPENER	12.74
<b>L</b>		
(128)	LABOR or EMIGRANT AGENTS-including anyone who, as agent for another, solicits or procures (migrant) workers within the city, whether to be employed in the city or elsewhere, except state and federal, also free agencies established by city manager	636.70
(129)	LABORATORIES: (Requires Dept. of Health License)	
	a. Chemical	127.34
	b. Clinical	127.34
	c. Dental	63.67
	d. Medical	127.34
	e. Optical	127.34
(130)	LANDSCAPE ARCHITECT, buying, selling, or moving plants, trees or doing general landscape business (Requires Dept. of Agriculture License)	127.34
(131)	LANDSCAPE CONTRACTOR (Requires Dept. of Agriculture License) General landscaping with irrigation system installation and maintenance. (Must submit City Competency Card)	127.34
(132)	LAUNDRIES:	
	a. Steam	127.34
	b. Automatic or self service	76.41
	c. Pick-up stations, each	12.74
(133)	LAWN SERVICE and CARE	89.13
(134)	LAWYERS (See 12 - Attorneys at Law)	
(135)	LIQUOR and LIQUOR PACKAGE STORES (See 145 - Merchants)	
(136)	LIVESTOCK DEALERS	127.34
(137)	LOCKSMITHS	23.88
	LONGSHOREMEN (See 4 - Agents or Agencies)	
<b>M</b>		
(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) persons	23.88
	b. Four (4) persons and not exceeding eight (8)	56.83
	c. Nine (9) persons and not exceeding twenty (20)	159.18
	d. More than twenty (20) persons	239.05
(138.3)	MAIL ORDER BUSINESS (See 236 - Unclassified)	
(138.5)	MANICURISTS (See 23 - Beauty Shops)	
(139)	MARINA - SALES of items incidental to boating and service (For boat sales, see 28 - Boats. For repair, see 138 - Machine and Repair Shop)	63.67
(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 individuals, including owner and operators, actively engaged in such business.	
	a. Not exceeding three (3) persons	23.88
	b. Four (4) and not exceeding eight (8) persons	56.83
	c. Nine (9) persons and not exceeding twenty (20)	159.18
	d. More than twenty (20) persons	239.05
(142)	MARBLE:	
	a. Monument and stone rutting	63.67
	b. Dealer with stock (See 145 - Merchants or 141 - Manufacturers)	
(142.5)	MARTIAL ARTS STUDIO or SCHOOL (See 195 - Schools)	

	MASSAGE THERAPISTS (See 184 - Professions)	
(143)	MASSEURS	63.67
(144)	MEAT: (Requires Dept. of Agriculture License)	
	a. Wholesale dealer	127.34
	b. Markets, fresh, wholesale or retail, forty-four (\$ 0.44) cents per cubic foot of refrigerated or cooled display or storage space or as follows:	
	1 Minimum charge.	38.20
	2 Maximum charge	89.13
	(Not included in merchant's receipt. Must comply with sanitary requirements)	
(144.5)	MEDICAL CLINIC: (See 112 - Hospitals)	
(145)	MERCHANTS: (See also 121 - Itinerant Merchant)	
	a. Retail or wholesale merchants, one location, with an average value of stock goods carried as follows:	
	1 Not exceeding \$10,000.00	23.88
	2 Over \$10,000.00 but not exceeding \$30,000.00	39.81
	3 Over \$30,000.00 but not exceeding \$50,000.00	79.59
	4 Over \$50,000.00	347.29
	(For provisions relating to affidavit as to value of stock, see Sec. 9-22)	
(146)	MILK and DAIRY PRODUCTS DISTRIBUTORS:	
	a. Wholesale or retail, one truck	79.59
	b. Each additional truck	39.81
	(For regulations on production and sales, see F.S. Chapter 502)	
	MINIATURE GOLF (See 106 - Golf)	
(147)	MOBILE HOME PARKS:	
	a. Minimum	143.26
	b. Per mobile home space	1.28
	(See Florida Statutes § 205.043)	
(147.5)	MOBILE REPAIR (See 191 - Repair and Service Men)	
	MODELING (See 4 - Agent)	
(148)	MONEY BROKERS or LENDERS (Requires Dept. of Financial Service License)	
	a. Loaning or advancing money for real or personal property; such as lending or advancing money on motor vehicles	261.95
	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.	286.51
(149)	MOTELS: (Requires Division of Hotel/Motel, F.S. Chapter 509.271)	
	a. Ten (10) units or less	39.81
	b. Each additional unit	4.79
(150)	MOTION PICTURE and VIDEO RENTAL LIBRARY	63.67
(151)	MOTOR CYCLE / MOTOR SCOOTER, sales and service	63.67
(152)	MOTOR VEHICLES: (Requires State Dealership License)	
	a. Dealers in automobiles, trucks or tractors carrying in stock repair pads 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 location	127.34
	2 For each additional location for sale of cars taken in exchange on sales of new cars	79.59
	3 Each auto wrecking service truck in excess of one	15.92
	b. Rental service (See 190 - Rental Business)	
	c. Secondhand dealers, trading, buying and selling secondhand autos, trucks or tractors, for each location	127.34
	d. Trailers, dealers or sales agencies	127.34
	e. Wrecker service: (See provisions Article IX)	
	1 One truck	55.72
	2 Each additional truck	15.92
	f. For the following auto service shops, see 138 - Machine & Repair Shops: Machine shop, painting, radiator repair, tire and tube repairing, top and	

	upholstery.	
	MUSIC SCHOOLS (See 195 - Schools)	
(153)	MUSIC STUDIOS, recording, productions, practice	127.34
<b>N</b>		
(154)	NATUROPATHS, each (Requires Dept. of Health License)	127.34
(155)	NEWSPAPERS:	
	a. Published less than six (6) times per week	127.34
	b. Published six (6) or more times per week	254.68
	c. Circulation agency	63.67
(156)	NEWSSTANDS (See 145 - Merchants)	
	NURSE (See 184 - Professions)	
(157)	NURSERY - shrubs, trees, plants, sod, etc. (Requires Dept. of Agriculture License)	101.87
(158)	NURSING HOMES (Requires Dept. of Children and Families Certification) - If meals are served, a restaurant receipt is required. See 42 - Cafes, Cafeterias, and Restaurants)	89.13
	a. Assisted living facility or adult congregate living facility	127.34
<b>O</b>		
(159)	OFFICE SUPPLIES and FURNITURE (See 145 - Merchants)	
	OPTICAL LABORATORY (See 129 - Laboratories)	
(160)	OPTICIANS, each (Requires Dept. of Health License)	127.34
(161)	OPTOMETRISTS, each (Requires Dept. of Health License)	127.34
(162)	OSTEOPATHS, each (Requires Dept. of Health License)	127.34
<b>P</b>		
(163)	PACKINGHOUSE, VEGETABLES, MEAT, etc. (Must comply with all sanitary regulations of the City and State and be open for inspection at all reasonable times)	286.51
(164)	PAINTERS (See 67 - Contractors)	
	PAINTING, auto body (See 138 - Machine and Repair Shops)	
(165)	PALMISTS (See 98 - Fortunetellers)	
(165.5)	PAPERHANGERS (See 67 - Contractors)	
(166)	PARALEGAL SERVICE	95.51
(167)	PARCEL DELIVERY	89.13
(168)	PARKING LOTS:	
	a. One to ten (10) cars	15.92
	b. Eleven (11) to thirty (30) cars	55.72
	c. Thirty-one (31) to sixty (60) cars	79.59
	d. Sixty-one (61) to one hundred (100) cars.	119.39
	e. One hundred one (101) cars and over	159.18
(169)	PAWNBROKERS (Requires Dept. of Agriculture License) (Not transferable; Subject to certain police regulations; See Article VI of this Chapter)	286.51
(170)	PEANUT VENDOR, on street, resident (must have permission from city manager)	25.47
(171)	PEDDLERS, SOLICITORS and VENDORS (Sec.9-76 et. Seq.)	127.34
(172)	PHOTO ENGRAVERS (See 84 - Engravers)	
(173)	PHOTOGRAPHERS, FERRO TYPES, CRAYON ARTISTS. See also Artists. Any person soliciting orders for above shall also comply with the provisions of Sec. 9-76 et seq. relating to peddlers, solicitors and canvassers	127.34
(174)	PHOTOGRAPHERS' SUPPLIES (See 145 - Merchants)	
(175)	RESERVED	
(176)	PHYSICIANS and SURGEONS, each (Requires Dept. of Health License)	127.34
	PHYSICIANS ASSISTANT (See 184 - Professions)	
(177)	PIANO TUNERS	50.94
(178)	PIPE FITTING (See 179 - Plumbers)	
(179)	PLUMBERS: (See Chapter 5, Article V)	
	a. Master	127.34

	b. Journeyman	89.13
(180)	POLYGRAPH TESTING	89.13
(181)	RESERVED	
	POOL CLEANING (See 236 - Unclassified)	
(182)	POOL TABLES (See 26 - Billiards)	
(182.5)	PRESSURE CLEANING (See 236 - Unclassified)	
(183)	PRINTING and/or PUBLISHING:	
	a. Not connected with other business	63.67
	b. In addition to another receipt	25.47
	PRIVATE DETECTIVE (See 75 - Detective)	
(184)	PROFESSIONS-as individually classified in this chapter:	
	a. One person	127.34
	b. Each additional person	127.34
	(Provided, no receipt shall be issued until lawful certificate, if required by state law, is presented to the city clerk)	
(185)	PROPERTY MANAGEMENT (See 188 - Real Estate)	
(186)	PSYCHOLOGIST or PSYCHIATRIST (Requires Dept. of Business and Professional Regulation License)	127.34
<b>R</b>		
(187)	RAILROAD COMPANIES, Whose track extends into or through the corporate limits of the city	477.53
(188)	REAL ESTATE AGENCY or REAL ESTATE BUSINESS or AGENCY:	
	a. Real Estate Office (must submit state license of qualifying broker)	79.59
	b. Reserved	
	c. Reserved	
	d. Land development management office or property manager, sales and rental	55.72
	e. Appraisers	127.34
(189)	REDUCING SALONS. (See 111 - Health Studios)	
(190)	RENTAL BUSINESS:	
	a. Cars, trucks, and recreational vehicles (Includes limousines, vans and heavy equipment)	127.34
	b. Appliances, furniture, household equipment, etc.	63.67
(191)	REPAIR and SERVICE MEN (See also 110 - Handyman)	
	a. With shop (See 138 - Machine and Repair Shop)	
	b. Without shop	63.67
(192)	RESTAURANTS (See 42 - Cafes, Cafeterias and Restaurants)	
(193)	RESERVED	
	RV'S (See 152 - Motor Vehicles)	
<b>S</b>		
(194)	SANITARIUMS (See 112 - Hospitals)	
(195)	SCHOOLS:	
	a. Beauty college	127.34
	b. Business	63.67
	c. Colleges and universities	127.34
	d. Dance. (Requires Dept. of Agriculture License, section 501.143, F.S.)	63.67
	e. Martial arts (Requires Dept. of Business and Professional Regulation License)	63.67
	f. Music	63.67
	g. Private	127.34
	h. Any other school facility not specified above	63.67
(196)	SCISSORS SHARPENERS (See 127 - Knife and Scissors Sharpener)	
(197)	SECONDHAND GOODS (See 145 - Merchants)	
(198)	SECRETARIAL SERVICES	38.20
(199)	SECURITY SYSTEMS or SERVICE: (Requires Dept. of Agriculture License)	
	a. Sales and service of systems	63.67
	b. Security guard service	89.13

(200)	SEPTIC TANK CLEANING, contractor (Equipment to comply with Health Department requirements; disposal shall be approved by City Manager)	127.34
(200.5)	SERVICE STATIONS (See 89 - Filling Stations)	
(201)	SEWING, DRESSMAKING, ALTERATIONS and MENDING	12.77
(202)	SHOE REPAIR SHOP (See 138 - Machine and Repair Shop)	
(203)	SHOWS, events at civic center, amphitheater, auditoriums, etc.	89.13
(204)	SIGN PAINTERS (See 67 - Contractors)	
(205)	SKATING RINK (Prohibited in first fire district as provided in section 5-93)	127.34
(206)	SOLICITORS (See 171 - Peddlers, Solicitors, and Vendors)	
	SPAS (See 111 - Health Studio)	
(207)	STEVEDORING COMPANY, agency (See 4 - Agents or Agencies)	
(208)	STORAGE - Warehouses alone or with other business	63.67
(209)	STUDIO (See 11 - Artists; 195 - Schools; 153 - Music Studio)	
(210)	SUBCONTRACTORS (See 67 - Contractors)	
(211)	SURETY COMPANIES (See 119 - Insurance)	
(212)	SURGEONS (See 176 - Physicians)	
(213)	SURVEYORS, each (Requires Dept. of Business and Professional Regulation License)	127.34
(214)	SWIMMING POOL - Operated for profit (Fee to be set by commission; for construction provisions, see Sec. 5-281 et seq.)	
	SWIMMING POOL CLEANING (See 236 - Unclassified)	
<b>T</b>		
(215)	TAILOR (See 141 - Manufacturers)	
(216)	TAKE OUT SERVICE (See 73 - Delicatessen)	
(216.5)	TANNING SALON (See 23 - Beauty Shop)	
(217)	TATTOOING (Requires Dept. of Agriculture License)	127.34
(218)	TAX CONSULTANTS	127.34
	a. Income tax services	127.34
(219)	TAXICABS and AUTOMOBILES FOR HIRE:	
	a. Cars carrying not exceeding ten (10) passengers	63.67
	b. Cars carrying over ten (10) passengers	76.41
	(For regulations relating to operators and drives, see Article VIII of this chapter)	
(220)	TAXIDERMIST, if stock carried is in excess of \$500.00, merchants receipt is also required.	127.34
(221)	TELECOMMUNICATIONS - includes cellular phone and beeper relay	127.34
(222)	TELEPHONE ANSWERING SERVICE	89.13
(222.5)	TELEPHONE SOLICITATIONS (See Sec. 9-76 et seq.) (See 171 -Peddler)	
(223)	TELEMARKETING BUSINESS (Requires Dept. of Agriculture License)	222.85
(224)	TELEPHONE SYSTEMS (Must comply with plans of city for underground distribution) (See Florida Statutes § 205.043(1)(b))	318.35
(225)	TELEVISION ANTENNA and SATELLITE DISHES, sale and installation, or installation only	89.13
(226)	THEATERS or MOVING PICTURES: (See Florida Statutes § 205.043)	
	a. Indoor theater;	
	1 Minimum	119.39
	2 Per seat	0.24
	b. Drive-ins;	
	1 Minimum	119.39
	2 Per seat	0.24
(227)	RESERVED	
(228)	TINSMITH and SHEET IRON WORKER	63.67
	TIRE and TUBE REPAIR (See 138 - Machine and Repair Shop)	
(229)	TRAILER or AUTO CAMPS (no cabins):	
	a. Minimum	119.39
	b. Per trailer space	0.17
(230)	TRAVEL AGENCIES. (Requires Dept. of Agriculture License in accordance with Sec. 559.927 F.S.)	127.34
(231)	TREE TRIMMING	127.34

(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 vehicle	79.59
	2 Each additional vehicle	39.81
	b. Concrete mixer truck, each truck	63.67
(233)	TURKISH BATHS (See 143 - Masseurs)	
(234)	TYPEWRITER REPAIRS (See 138 - Machine and Repair Shops)	
<b>U</b>		
(235)	U-DRIVE-IT-CARS, TRUCKS and RECREATIONAL VEHICLES (See 190 - Rental Business)	
(236)	UNCLASSIFIED:	89.13
	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 an annual business tax, except as to temporary occupations or businesses, the tax may be fixed by the city clerk for a period of time not exceeding thirty (30) days.	
	UNIVERSITIES (See 195 - Schools)	
(237)	UPHOLSTERERS (See 138 - Machine and Repair Shops)	
(238)	UTILITY COMPANIES (See 81 - Electric Light or Power Companies; 224 - Telephone Systems)	
	UTILITY TRAILERS (See 152 - Motor Vehicles)	
<b>V</b>		
(239)	VEGETABLES and FRUITS (See 171 - Peddler; Sec. 9-111)	
(240)	VEHICLES FOR HIRE (See 219 - Taxicabs; 190 - Rental Business)	
(241)	VENDING MACHINES (See 241 - Coin-Operated Machines)	
(242)	VENDORS (See 171 - Peddlers, Solicitors and Vendors)	
(243)	VETERINARIAN, each (Requires Dept. of Business and Professional Regulation License)	127.34
(244)	VIDEO RENTALS (See 150 - Motion Picture and Video Library)	
<b>W</b>		
(245)	WAREHOUSE (See 208 - Storage)	
	WATCH REPAIR (See 123 - Jewelry and Watch Repairing)	
(246)	WATER COMPANY, selling bottled water:	
	a. One truck	79.59
	b. Each additional truck	39.81
(247)	RESERVED	
(248)	WELDER:	
	a. Not in connection with garage or machine shop	38.20
	b. See Contractor if it involves building construction	
(249)	WELL DRILLERS	127.34
	WHOLESALE DISTRIBUTORS (See 208 - Storage and/or 232 -Trucks and Vehicles)	
(250)	WINDOW TINTING BUSINESS	89.13
(251)	WRECKER SERVICE (See 152 - Motor Vehicles)	

**SECTION 3.** All Ordinances or parts of Ordinances in conflict herewith are and the same shall be repealed and shall be of no further force or effect whatsoever.

**SECTION 4.** This Ordinance is and the same shall become effective July 1, 2014.

APPROVED AS TO FORM  
AND CORRECTNESS:

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Robert V. Schwerer, Esq.  
CITY ATTORNEY

(STATE OF FLORIDA)  
(ST. LUCIE COUNTY)SS

WE, THE UNDERSIGNED, Mayor Commissioner and the City Clerk of the City of Fort Pierce, Florida, do hereby certify that the foregoing and above Ordinance No. 14-015 was duly advertised by title only in the St. Lucie News Tribune on May 9, 2014; copy of said ordinance was made available at the office of the City Clerk to the public upon request; said ordinance was duly introduced, read by title only, and passed on first reading by the City Commission of the city of Fort Pierce, Florida, on May 19, 2014; and was duly introduced, read by title only, and passed on second and final reading on June 2, 2014 by the City Commission of the City of Fort Pierce, Florida.

In witness herewith, we hereunto set our hands and affix the Official Seal of the City of Fort Pierce, Florida, this the 2nd day of June, 2014.

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LINDA HUDSON, MAYOR COMMISSIONER

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LINDA W. COX, CITY CLERK

(CITY SEAL)