

RESOLUTION NO. 20-R31

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA; ESTABLISHING BY RESOLUTION THE **BUSINESS TAX FEES** FOR BUSINESSES, PROFESSIONS, OR OCCUPATIONS; ESTABLISHING OTHER FEES COLLECTED BY THE CITY CLERK; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statutes Section 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, pursuant to Florida Statutes Section 205.0535(4), municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase must be enacted by at least a majority plus one vote of the governing body; and

WHEREAS, the City Commission adopted Ordinance 20-013 on July 6, 2020 setting business tax fees effective July 1, 2020; and

WHEREAS, as part of the 2020 Code of Ordinances rewrite for the City of Fort Pierce, all fees shall be established by resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Commission of the City of Fort Pierce, Florida as follows:

Section 1. The City Commission sets the Business Tax rates as shown in Exhibit "A" and as adopted by Ordinance 20-013.

Section 2. The City Commission sets other fees collected by the City Clerk as shown in Exhibit "B".

Section 3. This Resolution shall take effect on July 1, 2020.

IN WITNESS WHEREOF, this Resolution has been duly adopted this 6th day of July, 2020.

Linda Hudson
Mayor Commissioner

ATTEST:

Linda W. Cox
City Clerk

**APPROVED AS TO FORM
AND CORRECTNESS**

Peter J. Sweeney
City Attorney

Exhibit A

A

(1)	ABSTRACTORS of TITLE from PUBLIC RECORDS	127.02
(2)	ACCOUNTANTS or AUDITORS (CPA's) (Requires Dept. of Business and Professional Regulation License)	127.02
(3)	ADULT LIVING FACILITY (See 158 - Nursing Homes)	
	ADVERTISING:	
	a. Agency	63.51
	b. Billboards or sign boards, either by permanent signs thereon or paper pasted on or attached thereto	88.91
	c. Motor Vehicles, where charge is made by owners for attaching advertising matter on vehicle, per vehicle	25.41
	d. Publishing or distributing advertising bulletins or handbills, not connected with licensed business	63.51
(4)	AGENTS or AGENCIES:	
	a. Automobile (See 152 - Motor Vehicles)	
	b. Booking (entertainment, shows, etc.)	88.91
	c. Claims and collections other than bankers, lawyers, each	127.02
	d. Credit reporting and mercantile	127.02
	e. Employment	88.91
	f. Equipment	63.51
	g. Insurance (See 119 - Insurance)	
	h. Labor or emigration (See 128 - Labor or Emigrant Agent)	
	i. Modeling (Requires Dept. of Agriculture License)	63.51
	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	127.02
	n. Talent Agency (Requires Dept. of Agriculture License)	127.02
	o. Trailers (See 152 - Motor Vehicles)	
	p. Unclassified and not otherwise specified	63.51
(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)	25.41
(6)	AMUSEMENT MACHINES (See 59 - Coin-Operated Machines)	
(7)	ANIMAL GROOMING	63.51
(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	210.05
	b. Arcade Amusement Center - consisting of 50 or more devices	577.36
(10)	ARCHITECTS, each (Requires Dept. of Business and Professional Regulation License)	127.02
(11)	ARTISTS or ART STUDIOS or ART GALLERIES or ARTS & CRAFTS	31.76
	ASSISTED LIVING FACILITY (See 158 - Nursing Homes)	
	ATMS (See 20 - Banks)	
(12)	ATTORNEYS AT LAW (Requires State Bar Card)	127.02
(13)	AUCTION SHOP (Requires Dept. of Business and Professional Regulations License)	127.02
(14)	AUCTIONEER (Regulations for conducting sales, etc. Chapter 9, Article III, Division 1, Sec. 9-46)	127.02

(15)	AUDITORS (See 2 - Accountants)	
(16)	AUTOMOBILES (See 152 - Motor Vehicles)	
(17)	AWNING AND TENT MAKING SHOP (See 141 - Manufacturers)	
	B	
(18)	BABY SITTING	
	a. Five (5) or less children, non-relatives	38.10
	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)	254.04
	a. ATM's per location, excluding bank locations	127.02
	b. Credit Unions	254.04
(21)	BARBERSHOPS (Requires Dept. of Business and Professional Regulations License)	
	a. One chair	23.82
	b. Each additional chair	7.94
	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	23.82
	b. Each additional operator	7.94
	c. Electrolysis	23.82
	d. Tanning Booths, each	31.76
	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	63.51
(26)	BILLIARDS or POOL TABLES, for profit, each table assembled	38.10
(27)	RESERVED	
(28)	BOATS:	
	a. Builder (See 141 - Manufacturers)	
	b. Charter boats, bottom fishing boats, sightseeing boats (Fees and regulations, Sec. 9-1)	44.46
	c. For Hire or Rent: canoe, row boat, motorboat, inboard or outboard motor (except as provided in Sec. 9-1), each boat	7.62
	d. Boat Repair (See 138 - Machine and Repair Shop)	
	e. Boat Sales	127.02
(29)	BONDS, CRIMINAL or BAIL, securing or furnishing for pay (Requires Dept. of Financial Service License)	
	a. Each agency, local or otherwise	127.02
	b. Each company	7.62
(30)	BOOKKEEPING SERVICE, manual or computerized	63.51
(31)	BOOKS AND STATIONERY (See 145 - Merchants)	
(32)	BOOTBLACK STANDS (Location designated by City Planner)	12.74
(33)	BOTTLING WORKS or CARBONATED BEVERAGES:	
	a. Including one delivery truck	79.39
	b. Each additional truck	39.71
	c. Wholesale distributors (See 141 - Manufacturers)	
(34)	BOWLING ALLEYS	38.10
(35)	BROADCASTING STATIONS	88.91
(36)	BROKERS:	

	a.	Commodities-includes gold and silver (Requires Dept. of Revenue License)	381.06
	b.	Insurance (Requires Florida Dept. of Insurance License)	127.02
	c.	Lumber and lumber products	127.02
	d.	Merchandise	127.02
	e.	Mortgages or loans	127.02
	f.	Not otherwise specified	127.02
	g.	Produce, dealing in fruits and vegetables	190.53
	h.	Produce, dealing in fruits or vegetables	127.02
	i.	Stocks and bonds	127.02
(37)		BUILDERS (See 67 - Contractors)	
(38)		BUILDING and LOAN ASSOCIATIONS (See 20 - Banks)	
(39)		BUSINESS SCHOOLS (See 195 - Schools)	
		BUY HERE PAY HERE FINANCING (See 148 Money Brokers/Lenders)	
		C	
(40)		CABINET SHOPS (See 141 - Manufacturers)	
(41)		CABLE TELEVISION SALES OFFICE	88.91
(42)		CAFES, CAFETERIAS, and RESTAURANTS (Requires Dept. of Business and Professional Regulation License)	
	a.	Minimum - 10 seats or less	15.88
	b.	First 25 Seats, per Seat (25 = \$42.00)	1.60
	c.	Over 25 Seats, per Seat	0.80
		CAMPGROUNDS (See 229 -Trailer or Auto Camps)	
(43)		CANNING (See 141 - Manufacturers)	
		CANOE RENTALS (See 28 - Boats)	
(44)		CAR WASH, self service, automatic, mobile and detailing	88.91
		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)	88.91
(48)		CEMENT BLOCKS (See 141 - Manufacturers and/or 232 - Truck and Vehicles)	
(49)		CEMETERIES, operated for profit	127.02
(50)		CHECK CASHING (Requires Dept. of Financial Service License)	190.53
(51)		CHILD CARE CENTERS, more than five (5)children, non-relatives. See Florida Statutes § 402.301 (Requires Fl. Dept. of Children & Families Certificate)	63.51
(52)		CHIROPODISTS, each (Requires Dept. of Health License)	127.02
(53)		CHIROPRACTORS, each (Requires Dept. of Health License)	127.02
(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.	63.51
(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)	31.76
		CLINIC (See 112 - Hospitals, Sanitariums)	
(59)		COIN-OPERATED MACHINES or DEVICES	
	a.	Operator (See Sec. 9-135)	63.51
	b.	Automatic music machines (See Sec. 9-131 et. seq)	6.35
	c.	Automatic skill and amusement machines (See Sec. 9-131 et. seq) no more than 2 machines	6.35

	d. Game room	88.91
	e. Radio or Television, per unit	3.17
	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	6.35
	g. Weighing machines, each	7.94
	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)	25.41
(61)	COLLECTION AGENCY (See 4 - Agents or Agencies)	
(62)	COMPUTER SERVICE/INTERNET SALES	88.91
	a. Computer programming	127.02
	b. Writing computer software	190.53
	c. Repair	88.91
(63)	RESERVED	
(64)	CONCRETE MIXER TRUCKS, each truck (also See 141 - Manufacturers)	63.51
(65)	CONSULTANTS, bonds, business, computer, et al.	127.02
(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	127.02
(67.5)	COUNSELORS (See 184 - Professions)	0.00
(68)	CREDIT BUREAUS, persons or agents thereof, operating within the city supplying information or collecting accounts for members or others	127.02
(69)	COURT REPORTERS CPA (See 2 - Accountant) CREMATIONS (Pet only - See 236 - Unclassified)	127.02
	D	
(69.5)	DAIRY PRODUCTS & DISTRIBUTORS (See 146 - Milk)	
(70)	DANCE HALL	127.02
(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)	23.82
	DENTAL LABORATORIES (See 129 - Laboratories)	
(74)	DENTISTS, each (Requires Dept. of Health License)	127.02
(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.)	127.02

(76)	DIRECTORY, public, for profit DISTRIBUTORS (See 208 - Storage, 232 - Trucks, and/or 145 - Merchant; wholesale) DOJO (See 195 - Schools, Martial Arts)	63.51
(77)	DRAFTSMEN, DRAFTING ENGINEERS (See 83 - Engineers) DRILLING (See 249 - Well Drillers)	
(78)	DRIVE-INS (See 42 - Cafes and Cafeterias; Theaters)	
(79)	DRY CLEANERS	63.51
	a. Each pick up station	12.71
E		
(80)	ELECTRICAL CONTRACTORS (Requires Dept. of Business and Professional Regulation License)	127.02
(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)	127.02
(84)	ENGRAVERS, Photo each EQUIPMENT (See 4 - Agents or Agencies) EVENT PLANNER (See 236 - Unclassified)	127.02
(85)	EXERCISE CLUBS and CLINICS (See 111- Health Studios)	
(86)	RESERVED	
(87)	EXPRESS COMPANIES	254.04
(88)	EXTERMINATORS: (Requires Dept. of Business and Professional Regulation License)	
	a. Including one truck	63.51
	b. Each additional truck	31.76
F		
(89)	FILLING STATION:	
	a. One gasoline nozzle installed	55.58
	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.) Requires Dept. of Environmental Protection License	7.94
(90)	FINANCE COMPANIES (See 148 - Money Lenders)	
(91)	FIRE and BANKRUPT SALES, etc.	
	a. For stock less than \$5,000.00 value	317.55
	b. For each additional \$1,000.00 value	31.76
	(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	63.51
	b. Wholesale	127.02
(94)	FISH PEDDLER (Requires Florida Fish and Wildlife License (Peddlers and Markets)	63.51
(95)	FISHING, salt water (See 28 - Boats)	
(96)	FLEA MARKET (See Sec. 9-176 et seq)	254.04
	a. Tenant of the flea market operating a stall, unit, section space or booth	19.06
	FLOORING, INSTALLERS (See 191(b) – Repair and Service Men without shop; includes laminate, vinyl, carpet, concrete polishing)	
(97)	FLORIST SHOP (See 145 - Merchants)	
(98)	FORTUNETELLER, PALMIST & CLAIRVOYANT, etc.	190.53

(99)	FRUIT PACKING HOUSES (See 163 - Packinghouse and/ or 36 -Brokers)	
(100)	FUNERAL HOME (Requires Dept. of Business and Professional Regulation License)	127.02
	FURNITURE (See 190 - Rental Business or Merchants)	
G		
(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	127.02
	2 When connected with other business	76.22
	(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.	127.02
	2 When connected with other business. Not transferable. (Must present state license with application. Must be approved by contractor licensing board as provided in Sec. 8-24)	101.62
(104)	GASOLINE, retail (See 89 - Filling Stations)	
	a. Jobbing or wholesale	285.79
(105)	GOLD, SILVER and NICKEL PLATING (See 141 - Manufacturers)	
(106)	GOLF:	
	a. Driving ranges or practice courses	63.51
	b. Miniature	63.51
(107)	GREASE and OIL SALVAGE COLLECTION (Requires Dept. of Agriculture License)	127.02
	GROOMERS (See 7 - Animal Grooming)	
(108)	RESERVED	
	GYM (See 111 - Health Studios)	
(109)	RESERVED	
H		
(110)	HANDYMAN (Household Repairs not requiring a permit; must comply with Lawn Service Notice Sec. 16-27)	63.51
(111)	HEALTH STUDIOS (See Florida Statutes Chapter-501.012-501.019) (Requires Dept. of Agriculture License)	88.91
	HOME INSPECTORS (See 184 - Professions)	
	HOMEMAKER & COMPANION SERVICES PROVIDER (See 236 Unclassified)	
(112)	HOSPITALS, SANITARIUMS, other like institutions operated for profit	127.02
	a. Home Health Care Services	127.02
	b. Medical Clinics, Offices, etc.	127.02
(113)	HOTELS	
	(Requires Dept. of Business and Professional Regulation License - Florida Statutes § 509.271)	
	a. Five (5) rooms or less	0.00
	b. Six (6) rooms	15.88
	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)	88.91

(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
- I**
- (116) ICE:
- a. Delivery 25.41
 - b. Factories and plants. (See 141 - Manufacturers)
 - c. Sales station (wholesale or retail) Does not include delivery from truck 25.41
- (117) ICE CREAM: (Requires Dept. of Agriculture or DPBR License)
- a. Manufacturers, wholesale and retail:
 - 1 Including one truck 79.39
 - 2 Each additional truck 39.71
 - b. Parlor of soda fountain
 - 1 Not connected with other business 38.10
 - 2 When connected with other business. 25.41
- (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 or DBPR License)
- a. Each vehicle 127.02
- (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)
- 0.00
- (118.5) IMPORT / EXPORT (See 145 - Merchant) 0.00
- (119) INSURANCE, AGENTS, ADJUSTERS, COMPANIES: (Requires Florida Dept. of Insurance) 63.51
- (120) INTERIOR DECORATORS 127.02
- INTERNET SALES (See 62 - Computer Services/Internet Sales)
- IRRIGATION (See 131 - Landscape Contractor)
- (121) ITINERANT MERCHANTS, VENDORS (See Sec. 9-76 et. seq.)
- J**
- (122) JANITORIAL SERVICE (See 58 - Cleaning Service)
- (123) JEWELRY and WATCH REPAIRING:
- a. Not connected with other business 50.81
 - b. Additional to jewelry store
- (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 190.53
- 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.
- ca
- K**
- (125.5) KARATE: (See 195 - Schools - Martial Arts)
- (126) KENNELS - dog and animal 127.02
- KICKBOXING (See 195 - Schools - Martial Arts)
- (127) KNIFE and SCISSORS SHARPENER 12.71
- L**

(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	635.11
(129)	LABORATORIES: (Requires Dept. of Health License)	
	a. Chemical	127.02
	b. Clinical	127.02
	c. Dental	63.51
	d. Medical	127.02
	e. Optical	127.02
(130)	LANDSCAPE ARCHITECT, buying, selling, or moving plants, trees or doing general landscape business (Requires Dept. of Agriculture License)	127.02
(131)	LANDSCAPE CONTRACTOR (Requires Dept. of Agriculture License) General landscaping with irrigation system installation and maintenance. (Must submit City Competency Card)	127.02
(132)	LAUNDRIES:	
	a. Steam	127.02
	b. Automatic or self service	76.22
	c. Pick-up stations, each	12.71
(133)	LAWN SERVICE and CARE (must comply with Sec. 16-27)	88.91
(134)	LAWYERS (See 12 - Attorneys at Law)	
(135)	LIQUOR and LIQUOR PACKAGE STORES (See 145 - Merchants)	
(136)	LIVESTOCK DEALERS	127.02
(137)	LOCKSMITHS	23.82
	LONGSHOREMEN (See 4 - Agents or Agencies)	
	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 (3) persons	23.82
	b. Four (4) persons and not exceeding eight (8)	56.69
	c. Nine (9) persons and not exceeding twenty (20)	158.78
	d. More than twenty (20) persons	238.45
(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)	63.51
(140)	RESERVED	
(141)	MANUFACTURERS (May need Dept. of Agriculture License) 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	23.82
	b. Four (4) and not exceeding eight (8) persons	56.69
	c. Nine (9) persons and not exceeding twenty (20)	158.78
	d. More than twenty (20) persons	238.45
(142)	MARBLE:	
	a. Monument and stone rutting	63.51
	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	63.51
(144)	MEAT: (Requires Dept. of Agriculture License)	
	a. Wholesale dealer	127.02
	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.	38.10
	2 Maximum charge	88.91
	(Not included in merchant's receipt. Must comply with sanitary requirements)	
	MECHANIC (See 138- Machine/Repair shop)	
(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	23.82
	2 Over \$10,000.00 but not exceeding \$30,000.00	39.71
	3 Over \$30,000.00 but not exceeding \$50,000.00	79.39
	4 Over \$50,000.00	346.42
(146)	MILK and DAIRY PRODUCTS DISTRIBUTORS:	
	a. Wholesale or retail, one truck	79.39
	b. Each additional truck	39.71
	(For regulations on production and sales, see F.S. Chapter 502)	
	MINIATURE GOLF (See 106 - Golf)	
(147)	MOBILE HOME PARKS:	
	a. Minimum	142.90
	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	261.30
	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.	285.79
(149)	MOTELS/SHORT TERM RENTALS: (Requires Division of Hotel/Motel, F.S. Chapter 509.271)	
	a. Ten (10) units or less	39.71
	b. Each additional unit	4.78
(150)	MOTION PICTURE and VIDEO RENTAL LIBRARY	63.51
(151)	MOTOR CYCLE / MOTOR SCOOTER, sales and service	63.51
(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 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	127.02
	2 For each additional location for sale of cars taken in exchange on sales of new cars	79.39
	3 Each auto wrecking service truck in excess of one	15.88

	b.	Rental service (See 190 - Rental Business)	
	c.	Secondhand dealers, trading, buying and selling secondhand autos, trucks or tractors, for each location	127.02
	d.	Trailers, dealers or sales agencies	127.02
	e.	Wrecker service: (See provisions Article IX)	
	1	One truck	55.58
	2	Each additional truck	15.88
	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	127.02
		N	
(154)		NATUROPATHS, each (Requires Dept. of Health License)	127.02
(155)		NEWSPAPERS:	
	a.	Published less than six (6) times per week	127.02
	b.	Published six (6) or more times per week	254.04
	c.	Circulation agency	63.51
(156)		NEWSSTANDS (See 145 - Merchants)	
		NURSE (See 184 - Professions)	
		NURSE REGISTRY (See 112a - Home Health Agency)	
(157)		NURSERY - shrubs, trees, plants, sod, etc. (Requires Dept. of Agriculture License)	101.62
(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)	88.91
	a.	Assisted living facility or adult congregate living facility	127.02
		O	
(159)		OFFICE SUPPLIES and FURNITURE (See 145 - Merchants)	
		OPTICAL LABORATORY (See 129 - Laboratories)	
(160)		OPTICIANS, each (Requires Dept. of Health License)	127.02
(161)		OPTOMETRISTS, each (Requires Dept. of Health License)	127.02
(162)		OSTEOPATHS, each (Requires Dept. of Health License)	127.02
		P	
(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)	285.79
(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	95.27
(167)		PARCEL DELIVERY	88.91
(168)		PARKING LOTS:	
	a.	One to ten (10) cars	15.88
	b.	Eleven (11) to thirty (30) cars	55.58
	c.	Thirty-one (31) to sixty (60) cars	79.39
	d.	Sixty-one (61) to one hundred (100) cars.	119.09
	e.	One hundred one (101) cars and over	158.78
(169)		PAWNBROKERS (Requires Dept. of Agriculture License) (Not transferable; Subject to certain police regulations; See Article VI of this Chapter)	285.79
(170)		PEANUT VENDOR, on street, resident (must have permission from city manager)	25.41
(171)		PEDDLERS, SOLICITORS and VENDORS (Sec.9-76 et. Seq.)	127.02
(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	127.02
(174)	PHOTOGRAPHERS' SUPPLIES (See 145 - Merchants)	
(175)	RESERVED	
(176)	PHYSICIANS and SURGEONS, each (Requires Dept. of Health License)	127.02
	PHYSICIANS ASSISTANT (See 184 - Professions)	
(177)	PIANO TUNERS	50.81
(178)	PIPE FITTING (See 179 - Plumbers)	
(179)	PLUMBERS: (See Chapter 5, Article V)	
	a. Master	127.02
	b. Journeyman	88.91
(180)	POLYGRAPH TESTING	88.91
(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	63.51
	b. In addition to another receipt	25.41
	PRIVATE DETECTIVE (See 75 - Detective)	
(184)	PROFESSIONS-as individually classified in this chapter:	
	a. One person	127.02
	b. Each additional person (Provided, no receipt shall be issued until lawful certificate, if required by state law, is presented to the city clerk)	127.02
(185)	PROPERTY MANAGEMENT (See 188 - Real Estate)	
(186)	PSYCHOLOGIST or PSYCHIATRIST (Requires Dept. of Business and Professional Regulation License)	127.02
R		
(187)	RAILROAD COMPANIES, Whose track extends into or through the corporate limits of the city	476.34
(188)		
	a. Real Estate Office (must submit state license of qualifying broker)	79.39
	b. Reserved	
	c. Reserved	
	d. Land development management office or property manager, sales and rental (DBPR - CAM/CAB License Required)	55.58
	e. Appraisers	127.02
(189)	REDUCING SALONS. (See 111 - Health Studios)	
(190)	RENTAL BUSINESS:	
	a. Cars, trucks, and recreational vehicles (Includes limousines, vans and heavy equipment)	127.02
	b. Appliances, furniture, household equipment, etc.	63.51
(191)	REPAIR and SERVICE MEN (See also 110 - Handyman)	
	a. With shop (See 138 - Machine and Repair Shop)	
	b. Without shop	63.51
(192)	RESTAURANTS (See 42 - Cafes, Cafeterias and Restaurants)	
(193)	RESERVED	
	RV SALES (See 152 - Motor Vehicles)	
S		
(194)	SANITARIUMS (See 112 - Hospitals)	
(195)	SCHOOLS:	

	a. Beauty college	127.02
	b. Business	63.51
	c. Colleges and universities	127.02
	d. Dance	63.51
	e. Martial arts	63.51
	f. Music	63.51
	g. Private	127.02
	h. Any other school facility not specified above	63.51
(196)	SCISSORS SHARPENERS (See 127 - Knife and Scissors Sharpener)	
(197)	SECONDHAND GOODS (See 145 - Merchants)	
(198)	SECRETARIAL SERVICES	38.10
(199)	SECURITY SYSTEMS or SERVICE: (Requires Dept. of Agriculture License)	
	a. Sales and service of systems	63.51
	b. Security guard service	88.91
(200)	SEPTIC TANK CLEANING, contractor (Equipment to comply with Health Department requirements; disposal shall be approved by City Manager)	127.02
(200.5)	SERVICE STATIONS (See 89 - Filling Stations)	
(201)	SEWING, DRESSMAKING, ALTERATIONS and MENDING	12.74
(202)	SHOE REPAIR SHOP (See 138 - Machine and Repair Shop)	
	SHORT TERM RENTALS (See 149 - Motel)	
(203)	SHOWS, events at civic center, amphitheater, auditoriums, etc.	88.91
(204)	SIGN PAINTERS (See 67 - Contractors)	
(205)	SKATING RINK (Prohibited in first fire district as provided in section 5-93)	127.02
(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	63.51
(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)	127.02
(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)	
T		
(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 Health-License)	127.02
(218)	TAX CONSULTANTS	127.02
	a. Income tax services (DON'T USE)	
(219)	TAXICABS and AUTOMOBILES FOR HIRE: (Requires Permit and Background Check see 9-221 to 9-266)	
	a. Cars carrying not exceeding ten (10) passengers	63.51
	b. Cars carrying over ten (10) passengers	76.22
	(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.	127.02
(221)	TELECOMMUNICATIONS - includes cellular phone and beeper relay	127.02

(222)	TELEPHONE ANSWERING SERVICE	88.91
(222.5)	TELEPHONE SOLICITATIONS (See Sec. 9-76 et seq.) (See 171 -Peddler)	
(223)	TELEMARKETING BUSINESS (Requires Dept. of Agriculture License)	222.29
(224)	TELEPHONE SYSTEMS (Must comply with plans of city for underground distribution) (See Florida Statutes § 205.043(1)(b))	317.55
(225)	TELEVISION ANTENNA and SATELLITE DISHES, sale and installation, or installation only	88.91
(226)		
	a. Indoor theater;	
	1 Minimum	119.09
	2 Per seat	0.24
	b. Drive-ins;	
	1 Minimum	119.09
	2 Per seat	0.24
(227)	RESERVED	
(228)	TINSMITH and SHEET IRON WORKER	63.51
	TIRE and TUBE REPAIR (See 138 - Machine and Repair Shop)	
(229)	TRAILER or AUTO CAMPS:	
	a. Minimum	119.09
	b. Per trailer space	0.17
(230)	TRAVEL AGENCIES. (Requires Dept. of Agriculture License in accordance with Sec. 559.927 F.S.)	127.02
(231)	TREE TRIMMING (Must comply with 16-27)	127.02
(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	79.39
	2 Each additional vehicle	39.71
	b. Concrete mixer truck, each truck	63.51
(233)	TURKISH BATHS (See 143 - Masseurs)	
	TUTORS (See 236 - Unclassified)	
(234)	TYPEWRITER REPAIRS (See 138 - Machine and Repair Shops)	
U		
(235)	U-DRIVE-IT-CARS, TRUCKS and RECREATIONAL VEHICLES (See 190 - Rental Business)	
(236)	UNCLASSIFIED:	88.91
	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)	
V		
	VACATION RENTALS - (See 149 - Motel)	
(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)	127.02
(244)	VIDEO RENTALS (See 150 - Motion Picture and Video Library)	
W		
(245)	WAREHOUSE (See 208 - Storage)	
	WATCH REPAIR (See 123 - Jewelry and Watch Repairing)	
(246)	WATER COMPANY, selling bottled water:	
	a. One truck	79.39
	b. Each additional truck	39.71
(247)	RESERVED	
(248)	WELDER:	
	a. Not in connection with garage or machine shop	38.10
	b. See Contractor if it involves building construction	
(249)	WELL DRILLERS	127.02
	WHOLESALE DISTRIBUTORS (See 208 - Storage and/or 232 -Trucks and Vehicles)	
(250)	WINDOW TINTING BUSINESS	88.91
(251)	WRECKER SERVICE (See 152 - Motor Vehicles)	

Exhibit B

FEES COLLECTED BY OFFICE OF THE CITY CLERK	
Nonrefundable Application Fee (Sec. 22-33(a))	\$15.00
Nonrefundable Renewal Fee (Sec. 22-33(b))	\$5.00
Adult Entertainment Annual Permit Fee (Sec. 22-93(b))	\$300.00
Flea Market Annual License Fee (Sec. 22-272)	\$200.00