

## Business Tax Receipt Rates

Code	Add'l Cha	Existing - Business Classification	Existing	New BTR Rate	New Add'l Charg
001		ABSTRACTORS OF TITLE FROM PUBLIC RECORDS	127.02	133.37	
002		ACCOUNTANTS OR AUDITORS	127.02	133.37	
003A		ADVERTISING/AGENCY	63.51	66.69	
003B		ADVERTISING/BILLBOARDS OR SIGNS	88.91	93.36	
003D		ADVERTISING/PUBLISH-DISTRIBUTE ONLY	63.51	66.69	
004B		AGENTS/AGENCIES - BOOKING	88.91	93.36	
004C		AGENTS/AGENCIES - CLAIMS & COLLECTIONS	127.02	133.37	
004D		AGENTS/AGENCIES - CREDIT REPRTG/MERCANTILE	127.02	133.37	
004E		AGENTS/AGENCIES - EMPLOYMENT	88.91	93.36	
004I		AGENTS/AGENCIES - MODELING	63.51	66.69	
004M		AGENTS/AGENCIES - STEVEDORING CO. AGENCY	127.02	133.37	
004N		AGENTS/AGENCIES - TALENT AGENCY	127.02	133.37	
005		ALCOHOLIC BEVERAGE ESTABLISHMENT	25.41	26.68	
009A		AMUSEMENT ARCADE (3-49 DEVICES)	210.05	220.55	
009A	ARK CAF	EACH MACHINE			87.00
009B		ARCADE AMUSEMENT CTR (50+ DEVICES)	577.36	606.23	
009B	ARK CAF	EACH MACHINE			50.00
010		ARCHITECTS	127.02	133.37	
011		ARTIST/ART STUDIO/ARTS & CRAFTS	31.76	33.35	
012		ATTORNEY AT LAW	127.02	133.37	
013		AUCTION SHOP	127.02	133.37	
014		AUCTIONEER	127.02	133.37	
018A		BABYSITTING 5 OR LESS NON-RELATIVES	38.10	40.01	
020		BANKS-STATE/NATIONAL,TRUST COMPANY	254.04	266.74	
020A		BANKS - ATM OFF-PREMISE	127.02	133.37	
020B		BANKS - CREDIT UNIONS	254.04	266.74	
021		BARBERSHOPS	23.82	25.01	
021	BA RB ER	EACH ADDITIONAL CHAIR			8.33
023		BEAUTY SHOPS	23.82	25.01	
023	BE AU TY	EACH ADDITIONAL CHAIR			8.33
023C		BEAUTY SHOPS - ELECTROLYSIS	23.82	25.01	
023D		BEAUTY SHOPS - TANNING BOOTHS	31.76	33.35	
025		BICYCLES, SALES, RENTAL AND/OR REPAIR	63.51	66.69	
026		BILLIARDS - POOL TABLE NOT COIN OPERATED, each table	38.10	40.01	
028B		BOATS-CHARTER,BOTTOM FISHING,SIGHTSEEING	44.46	46.68	
028C		BOATS-FOR HIRE,CANOE,ROW BOAT,MOTORBOATS - EACH	7.62	8.00	
028E		BOATS - BOAT SALES	127.02	133.37	
029A		BONDS, CRIMINAL OR BAIL EACH AGENCY	127.02	133.37	
030		BOOKKEEPING SERVICE	63.51	66.69	
032		BOOTBLACK STANDS	12.74	13.38	
033A		BOTTLING WORKS WITH ONE TRUCK	79.39	83.36	
033A	TR UC K	EACH ADDITIONAL TRUCK			41.69
034		BOWLING ALLEYS	38.10	40.01	
035		BROADCASTING STATIONS	88.91	93.36	
036A		BROKER: COMMODITIES-GOLD/SILVER	381.06	400.11	
036B		BROKER: INSURANCE	127.02	133.37	

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036C		BROKER: LUMBER & LUMBER PRODUCTS	127.02	133.37	
036D		BROKER: MERCHANDISE	127.02	133.37	
036E		BROKER: MORTGAGE/LOAN	127.02	133.37	
036G		BROKER: PRODUCE (FRUITS AND VEGETABLES)	190.53	200.06	
036I		BROKER: STOCKS AND BONDS	127.02	133.37	
041		CABLE TELEVISION SALES OFFICE	88.91	93.36	
042A		CAFE/RESTAURANT-1-10 SEATS	15.88	16.67	
042B		CAFE/RESTAURANT-11-25 SEATS, EACH SEAT	1.60	1.68	
042B	RE ST- B	EACH SEAT BETWEEN 11-25			1.68
042C		CAFE/RESTAURANT-OVER 25 SEATS, EACH SEAT	0.80	0.84	
042C	RE ST- C	EACH SEAT OVER 25			0.84
044		CAR WASH	88.91	93.36	
047		CATERING	88.91	93.36	
049		CEMETERIES,OPERATED FOR PROFIT	127.02	133.37	
050		CHECK CASHING	190.53	200.06	
051		CHILD CARE CENTERS > 5 CHILDREN	63.51	66.69	
052		CHIROPODISTS	127.02	133.37	
053		CHIROPRACTORS	127.02	133.37	
056		CITRUS FRUIT SHIPPERS	63.51	66.69	
058		CLEANING SERVICE	31.76	33.35	
059A		COIN-OP MACHINES/OPERATOR	63.51	66.69	
059B		COIN-OP MACHINES/MUSIC - EACH	6.35	6.67	
059C		COIN-OP MACH/SKILL GAME - EACH LIMIT 2	6.35	6.67	
059E		COIN-OP MACH/RADIO & TV - EACH	3.17	3.33	
059F		COIN-OP VENDING MACHINES EXCEPT CIGS & POSTAGE - EACH	6.35	6.67	
059G		COIN-OP WEIGHING MACHINES - EACH	7.94	8.34	
060		DRINKS/CANDY/SNACKS W/OTHER LIC	25.41	26.68	
062		COMPUTER SERVICE & INTERNET SALES	88.91	93.36	
062C		COMPUTER SERVICE - REPAIR	88.91	93.36	
064		CONCRETE MIXER TRUCKS-EACH TRUCK	63.51	66.69	
065		CONSULTANTS,BONDS,BUSINESS,COMPUTER,ET	127.02	133.37	
067		CONTRACTORS, GENERAL OR SPECIALTY	127.02	133.37	
068		CREDIT BUREAUS	127.02	133.37	
069		COURT REPORTERS	127.02	133.37	
070		DANCE HALLS	127.02	133.37	
073		DELICATESSEN AND/OR TAKE OUT SERVICE	23.82	25.01	
074		DENTIST	127.02	133.37	
075		DETECTIVE:PRIVATE	127.02	133.37	
076		DIRECTORY:PUBLIC/FOR PROFIT	63.51	66.69	
079		DRY CLEANERS	63.51	66.69	
079A		DRY CLEANERS:PICK UP STATION	12.71	13.35	
080		ELECTRICAL CONTRACTORS:GENERAL OR SUB	127.02	133.37	
083		ENGINEERS	127.02	133.37	
087		EXPRESS COMPANIES	254.04	266.74	
088		EXTERMINATORS: ONE TRUCK	63.51	66.69	
088	PE ST	EACH ADD'L PEST TRUCK			33.34
089		FILLING STATION	55.58	58.36	
089	NO ZZI	EACH ADDITIONAL NOZZLE			8.33
091		FIRE & BANKRUPT SALES	317.55	333.43	

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Code	Add'l Char	Existing - Business Classification	Existing	New BTR Rate	New Add'l Char
093A		FISH MARKET: RETAIL	63.51	66.69	
093B		FISH MARKET: WHOLESALE	127.02	133.37	
094		FISH PEDDLER	63.51	66.69	
096		FLEA MARKET	254.04	266.74	
096A		FLEA MARKET: TENANT	19.06	20.01	
098		FORTUNETELLER,PALMIST & CLAIRVOYANT	190.53	200.06	
100		FUNERAL HOME	127.02	133.37	
103A(1)		GAS: CONTRACTOR ONLY	127.02	133.37	
103A(2)		GAS:CONTRACTOR W/OTHER BUSINESS	76.22	80.03	
103B(1)		GAS DISTRIBUTOR-ONLY	127.02	133.37	
103B(2)		GAS DISTRIBUTOR W/OTHER BUSINESS	101.62	106.70	
104		GASOLINE,JOBBING/WHOLESALE ONLY	285.79	300.08	
106A		GOLF:DRIVING RANGE AND COURSE	63.51	66.69	
106B		GOLF:MINIATURE	63.51	66.69	
107		GREASE & OIL SALVAGE COLLECTION	127.02	133.37	
110		HANDYMAN-REPAIRS NOT REQUIRING A PERMIT	63.51	66.69	
111		HEALTH STUDIOS	88.91	93.36	
112		HOSPITALS,SANITARIUMS,ETC.	127.02	133.37	
112A		HOME HEALTH CARE SERVICES	127.02	133.37	
112B		MEDICAL CLINICS, OFFICES ETC.	127.02	133.37	
113A		HOTEL 5 ROOMS OR LESS	0.00	0.00	
113B		HOTEL-SIX ROOMS OR MORE - Plus each room	15.88	16.67	
113B	HOTEL	EACH ROOM >6			0.84
114		HOUSEMOVERS (SPECIALTY CONTRACTOR)	88.91	93.36	
116A		ICE DELIVERY	25.41	26.68	
116C		ICE SALES STATION	25.41	26.68	
117A		ICE CREAM MANUFACTURER WITH ONE TRUCK	79.39	83.36	
117B1		ICE CREAM PARLOR ONLY	38.10	40.01	
117B2		ICE CREAM PARLOR - WITH OTHER BUSINESS	25.41	26.68	
118		ICE CREAM PEDDLERS - EACH VEHICLE	127.02	133.37	
118	ICE CREAM	EACH ADD'L ICE CREAM TRUCK			41.69
119		INSURANCE COMPANIES (ALL)	63.51	66.69	
120		INTERIOR DECORATORS/DESIGNOR	127.02	133.37	
123		JEWELRY AND WATCH REPAIR SHOP ONLY	50.81	53.35	
125		JUNK SHOPS AND DEALERS	190.53	200.06	
126		KENNELS, DOGS AND ANIMALS	127.02	133.37	
127		KNIFE AND SCISSORS SHARPENER	12.71	13.35	
128		LABOR/EMIGRANT AGENTS PROCURING LABORERS	635.11	666.87	
129A		LABORATORIES - CHEMICAL	127.02	133.37	
129B		LABORATORIES - CLINICAL	127.02	133.37	
129C		LABORATORIES - DENTAL	63.51	66.69	
129D		LABORATORIES - MEDICAL	127.02	133.37	
129E		LABORATORIES - OPTICAL	127.02	133.37	
130		LANDSCAPE ARCHITECT	127.02	133.37	
131		LANDSCAPE CONTRACTOR-INCLUDES IRRIGATION	127.02	133.37	
132A		LAUNDRIES - STEAM	127.02	133.37	
132B		LAUNDRIES - SELF-SERVICE	76.22	80.03	
132C		LAUNDRIES - PICK UP STATION - EACH	12.71	13.35	
133		LAWN SERVICE AND CARE	88.91	93.36	

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136		LIVESTOCK DEALERS	127.02	133.37	
137		LOCKSMITHS	23.82	25.01	
138A		MECHANIC/MACHINE/REPAIR-N/E 3 PERSONS	23.82	25.01	
138B		MECHANIC/MACHINE/REPAIR-4 N/E 8 PERSONS	56.69	59.52	
138C		MECHANIC/MACHINE/REPAIR-9 N/E 20 PERSONS	158.78	166.72	
138D		MECHANIC/MACHINE/REPAIR-MORE THAN 20 PERSONS	238.45	250.37	
139		MARINA SALES AND SERVICE	63.51	66.69	
141A		MANUFACTURERS-NOT EXCEEDING 3 PERSONS	23.82	25.01	
141B		MANUFACTURERS-4 AND N/E 8 PERSONS	56.69	59.52	
141C		MANUFACTURERS-9 AND N/E 20 PERSONS	158.78	166.72	
141D		MANUFACTURERS-MORE THAN 20 PERSONS	238.45	250.37	
142A		MARBLE: MONUMENT AND STONE CUTTING	63.51	66.69	
144A		MEAT: WHOLESALE DEALER	127.02	133.37	
145A		MERCHANT-NOT EXCEEDING \$10,000	23.82	25.01	
145A2		MERCHANT-\$10,000 N/E \$30,000	39.71	41.70	
145A3		MERCHANT-\$30,000 N/E \$50,000	79.39	83.36	
145A4		MERCHANT-OVER \$50,000	346.42	363.74	
146A		MILK/DAIRY DISTRIBUTOR WITH ONE TRUCK	79.39	83.36	
146A	TR MO BIL	EACH ADDITIONAL TRUCK			41.69
147		EACH MOBILE HOME SPACE >112			1.34
147		MOBILE HOME PARKS - PLUS PER SPACE	142.90	150.05	
148A		MONEY BROKER/LENDER-REAL/PERS PROPERTY	261.30	274.37	
148B		MONEY BROKER/LENDER-SALARY BUYERS	285.79	300.08	
149	RO OM	EACH MOTEL ROOM > 10			5.01
149		MOTELS - PLUS PER UNIT ABOVE 10	39.71	41.70	
149A		MOTELS - SHORT TERM OR VACATION RENTAL	39.71	41.70	
150		MOTION PICTURE AND VIDEO RENTAL LIBRARY	63.51	66.69	
151		MOTOR CYCLE/SCOOTER - SALES/SERVICE	63.51	66.69	
152A		MOTOR VEHICLE DEALER	127.02	133.37	
152C		MOTOR VEHICLE-USED CARS ONLY	127.02	133.37	
152D		MOTOR VEHICLE-SALE OF TRAILERS	127.02	133.37	
152E		MOTOR VEHICLE: WRECKER SERVICE - PLUS EACH TRUCK	55.58	58.36	
152E	TO W	EACH ADD'L WRECKER			16.67
153		MUSIC STUDIO, RECORDING/PRODUCTIONS/PAC	127.02	133.37	
154		NATUROPATHS	127.02	133.37	
155A		NEWSPAPERS:PUBLISHED LESS THAN 6X PER WK	127.02	133.37	
155B		NEWSPAPERS:PUBLISHED MORE THAN 6X PER WK	254.04	266.74	
155C		NEWSPAPERS: CIRCULATION AGENCY	63.51	66.69	
157		NURSERY-SHRUBS/TREES/PLANTS/SOD ETC	101.62	106.70	
158		NURSING HOME	88.91	93.36	

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Code	Add'l Cha	Existing - Business Classification	Existing	New BTR Rate	New Add'l Charg
158A		ASSISTED LIVING/ADULT CONGREGATE LIVING	127.02	133.37	
160		OPTICIANS	127.02	133.37	
161		OPTOMETRISTS	127.02	133.37	
162		OSTEOPATHS	127.02	133.37	
163		PACKINGHOUSES-FRUIT/VEGETABLES/MEATS ETC	285.79	300.08	
166		PARALEGAL SERVICE	95.27	100.03	
167		PARCEL DELIVERY	88.91	93.36	
168A		PARKING LOTS - 1 TO 10 CARS	15.88	16.67	
168B		PARKING LOT - 11 TO 30 CARS	55.58	58.36	
168C		PARKING LOTS - 31 TO 60 CARS	79.39	83.36	
168D		PARKING LOTS - 61 TO 100 CARS	119.09	125.04	
168E		PARKING LOT - 101 CARS AND OVER	158.78	166.72	
169		PAWNBROKERS	285.79	300.08	
170		PEANUT VENDOR ON STREET, RESIDENT	25.41	26.68	
171		PEDDLER/SOLICITOR/VENDORS	127.02	133.37	
173		PHOTOGRAPHERS	127.02	133.37	
176		PHYSICIANS AND SURGEONS	127.02	133.37	
177		PIANO TUNERS	50.81	53.35	
179A		PLUMBERS/MASTER	127.02	133.37	
179B		PLUMBERS/JOURNEYMAN	88.91	93.36	
180		POLYGRAPH TESTING	88.91	93.36	
183A		PRINTING BUSINESS AND/OR PUBLISHING	63.51	66.69	
184		PROFESSIONS-EACH INDIVIDUAL	127.02	133.37	
186		PSYCHOLOGIST OR PSYCHIATRIST	127.02	133.37	
187		RAILROAD COMPANIES	476.34	500.16	
188A		REAL ESTATE OFFICE	79.39	83.36	
188D		REAL ESTATE DEVELOPMENT & PROPERTY MGMT	55.58	58.36	
188E		REAL ESTATE APPRAISERS	127.02	133.37	
190		RENTAL CARS/TRUCKS/RECREATIONAL VEHICLES	127.02	133.37	
190B		RENTAL BUSINESS/APPLIANCES/FURNITURE ETC	63.51	66.69	
191B		REPAIR AND/OR SERVICES W/O SHOP	63.51	66.69	
195A		SCHOOLS - BEAUTY COLLEGE	127.02	133.37	
195B		SCHOOLS - BUSINESS	63.51	66.69	
195C		SCHOOLS - COLLEGES & UNIVERSITIES	127.02	133.37	
195D		SCHOOLS - DANCE	63.51	66.69	
195E		SCHOOLS - MARTIAL ARTS	63.51	66.69	
195F		SCHOOLS - MUSIC	63.51	66.69	
195G		SCHOOLS - PRIVATE	127.02	133.37	
195H		SCHOOLS - OTHER SCHOOL FACILITY	63.51	66.69	
198		SECRETARIAL, ADMIN OR BILLING SERVICES	38.10	40.01	
199A		SECURITY SYSTEMS - SALES & SERVICE	63.51	66.69	
199B		SECURITY SYSTEMS-SECURITY GUARD SERVICE	88.91	93.36	
200		SEPTIC TANK CLEANING CONTRACTOR	127.02	133.37	
201		SEWING - TAILOR/ALTERATIONS/DRESSMAKING	12.74	13.38	
205		SKATING RINK	127.02	133.37	
208		STORAGE WAREHOUSE ALONE OR WITH BUSINESS	63.51	66.69	
213		SURVEYORS	127.02	133.37	
217		TATTOOING - ONLY W/STATE LICENSING	127.02	133.37	
218		TAX CONSULTANT	127.02	133.37	
219A		TAXI/AUTO FOR HIRE-10 OR LESS PASSENGERS	63.51	66.69	
219B		TAXI/AUTO FOR HIRE OVER 10 PASSENGERS	76.22	80.03	
220		TAXIDERMIST	127.02	133.37	

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Code	Add'l Chg	Existing - Business Classification	Existing	New BTR Rate	New Add'l Charg
221		TELECOMMUNICATIONS	127.02	133.37	
222		TELEPHONE ANSWER SERVICE	88.91	93.36	
223		TELEMARKETING BUSINESS	222.29	233.40	
224		TELEPHONE SYSTEM	317.55	333.43	
225		TV ANTENNA & SATELITE DISH/SALE & INSTAL	88.91	93.36	
226A		THEATER/MOVING PICTURE - INDOOR PLUS PER SEAT	119.09	125.04	
226A	SE AT S	EACH THEATER SEAT OVER 500			0.25
226B		THEATERS/MOVING PICTURE - DRIVE-INS PLUS PER SEAT	119.09	125.04	
226B	SE AT S	EACH THEATER SEAT OVER 500			0.25
228		TINSMITH AND SHEET IRON WORKER	63.51	66.69	
229		TRAILER/RV/AUTO CAMPS: NO CABINS PLUS PER SPACE	119.09	125.04	
229	TR AU	EACH SPACE > 750			0.17
230		TRAVEL AGENCIES	127.02	133.37	
231		TREE TRIMMING	127.02	133.37	
232		TRUCKS/VEHICLES DELIVERY OF GOODS - One Vehicle	79.39	83.36	
232	TR UC	EACH ADDITIONAL TRUCK			41.69
236		UNCLASSIFIED	88.91	93.36	
243		VETERINARIAN	127.02	133.37	
246		WATER COMPANY/BOTTLED WITH ONE TRUCK	79.39	83.36	
246	TR UC	EACH ADDITIONAL TRUCK			41.69
248A		WELDER-NOT WITH GARAGE OR MACHINE SHOP	38.10	40.01	
249		WELL DRILLERS	127.02	133.37	
250		WINDOW TINTING BUSINESS	88.91	93.36	