

**Sec. 7-51. Local business tax schedule.**

Local business tax receipt shall be issued to cover only one (1) location, and only one (1) of the occupations or business classifications hereinafter set out, unless permitted hereunder. The amounts assessed as local business taxes against the various trades, business and professions are hereby fixed, as follows:

| Class Code | Description                               | Local Business Tax |
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| 1          | Abstract companies or agents              | 256.30             |
| 2          | Academies of music                        | 134.01             |
| 3          | Advertising                               | 205.04             |
| 4          | Agencies or agents                        | 134.01             |
| 5          | Air conditioning                          | See Contractors    |
| 6          | Ambulance service                         | 134.01             |
| 7          | Amusement parks                           | 410.06             |
| 8          | Amusement parlors                         | 205.04             |
| 9          | Animal grooming service                   | 134.01             |
| 10         | Apartment houses, 2 or more               | See Hotels         |
| 11         | Archery ranges                            | 134.01             |
| 12         | Armored car service                       | 134.01             |
| 13         | Art and handicraft studios                | 134.01             |
| 14         | Astrologists and clairvoyants             | 854.32             |
| 15.01      | Athletic clubs                            | 273.39             |
| 15.02      | Sauna                                     | 512.60             |
| 15.03      | Massage therapist                         | 273.39             |
| 16(A)      | Auctioneers—Real estate                   | 512.60             |
| 16(B)      | Auctioneers—Personal property             | 273.39             |
| 16(C)      | Auctioneers—Jewelry                       | 307.55             |
| <u>17</u>  | Auction sales—Shops or stores             | 512.60             |
| 18         | Auction stores                            | 854.32             |
| 19(A)      | Amusement machines—Automatic distribution | 273.39             |
| 19(B)      | Amusement machines—Each machine           | 134.01             |
| 20(A)      | Automatic games and devices—Distributor   | 854.32             |
| 20(B)      | Automatic games and devices—Each          | 162.73             |
| 21         | Reserved                                  |                    |
| 22         | Automatic weighing machines               | 13.67              |

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| 23(A)  | Auto dealers display room/lot                | 273.39             |
| 23(B)  | Auto dealer—Paint and body                   | 136.69             |
| 23(C)  | Auto dealer—Wash/polish/grease               | 134.01             |
| 23(D1) | Auto dealer—Park lots for rent—1 to 25 cars  | 134.01             |
| 23(D2) | Auto dealer—Park lots for rent—> 25 cars     | 136.69             |
| 23(E)  | Auto wrecking service                        | 134.01             |
| 24     | Auto driving schools                         | 134.01             |
| 25     | Auto tag bureaus                             | 134.01             |
| 26(A)  | Bakeries—Wholesale and/or retail first store | 136.69             |
| 26(B)  | Bakeries—Additional stores                   | 134.01             |
| 26(C)  | Bakeries—Doughnut machine with merchant      | 134.01             |
| 26(D)  | Bakeries—Retail routes                       | 273.39             |
| 27     | Ballrooms                                    | 1,280.80           |
| 28     | Balls, concerts                              | 136.69             |
| 29(A)  | Barber shop—Each chair                       | 27.34              |
| 29(B)  | Barber shop—Boot stands—Each operator        | 40.21              |
| 29(C)  | Barber shop—Manicurist in shops              | 60.30              |
| 29(D)  | Barber shop—Selling cigars/cigarettes/etc.   | 60.30              |
| 30(A)  | Beauty shop—One to three operators           | 134.01             |
| 30(B)  | Beauty shop—Over three operators             | 136.69             |
| 31     | Bicycle shop—Rent or repair                  | 134.01             |
| 32     | Billiard/pool                                | 136.69             |
| 33     | Bingo parlor                                 | 683.45             |
| 34     | Blacksmith                                   | 134.01             |
| 35     | Blueprinting/photostat                       | 136.69             |
| 36     | Boathouses or boatyards                      | 134.01             |
| 37     | Body tanning emporiums                       | 273.39             |
| 38     | Bowling alleys                               | 854.32             |
| 39     | Burglar or fire alarm companies/agents       | 134.01             |
| 40     | Business advisors or consultants             | 136.69             |
| 41     | Business colleges                            | 164.02             |
| 41.5   | Business office                              | 136.69             |
| 42     | Cabinet makers                               | 134.01             |
| 43     | Cafeterias                                   | See<br>Restaurants |
| 44     | Carpenter shops, woodworkers, refinishers    | 136.69             |
| 45     | Carpet cleaning companies                    | 136.69             |
| 45.01  | Carpet or rug installation                   | 136.69             |

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| 46      | Caterers  | 136.69 |
| 47      | Cemeteries  | 273.39 |
| 48      | Cleaning, pressing, dying clothes                           | 136.69 |
| 49      | Clothing, dealers in secondhand                             | 136.69 |
| 50      | Coffee, dealers in  | 120.61 |
| 50.5    | Coin operated vending machines < \$1.00                     | 5.36   |
| 50.5    | Coin operated vending machines > \$1.00                     | 6.85   |
| 50.5    | Coin operated vending machine—Distributor                   | 164.02 |
| 51      | Cold storage businesses                                     | 164.02 |
| 52      | Collection and claim agencies, no lawyers                   | 136.69 |
| 53      | Commercial lessors (per tenant)                             | 27.34  |
| 54      | Commission merchants  | 136.69 |
| 55(A)   | Contractors—General contractor                              | 273.39 |
| 55(B)   | Contractors—Engineering                                     | 273.39 |
| 55(C)   | Contractor—Steel reinforcing and iron                       | 273.39 |
| 55(D)   | Contractor—Steel erection                                   | 273.39 |
| 55(E)   | Contractor—Swimming pool                                    | 273.39 |
| 55(F)   | Contractor—Landscaping                                      | 205.04 |
| 55(G)   | Contractor—Electrical                                       | 205.04 |
| 55(H)   | Contractor—Plumbing   | 205.04 |
| 55(I)   | Contractor—All other  | 164.02 |
| 55(I)1  | Air conditioning or commercial refrigeration                | 80.41  |
| 55(I)2  | Awnings or storm shutters                                   | 80.41  |
| 55(I)3  | Bottled gas installation                                    | 80.41  |
| 55(I)4  | Cabinet and interior installations                          | 80.41  |
| 55(I)5  | Elevator  | 80.41  |
| 55(I)6  | Fence installation  | 80.41  |
| 55(I)7  | Flooring and sanding or floor covering installations        | 80.41  |
| 55(I)8  | Gasoline service station equipment installation             | 80.41  |
| 55(I)9  | Glass and glazing   | 80.41  |
| 55(I)10 | House moving and house wrecking                             | 80.41  |
| 55(I)11 | Insulating buildings  | 80.41  |
| 55(I)12 | Jalousie windows or steel sash and window installation      | 80.41  |
| 55(I)13 | Lawn sprinkler systems                                      | 80.41  |
| 55(I)14 | Lot cleaning and grading                                    | 80.41  |
| 55(I)15 | Masonry, brick, stone, cement block, tile and concrete      | 80.41  |
| 55(I)16 | Ornamental iron, bronze, steel and metal install or welding | 80.41  |
| 55(I)17 | Painting, waterproofing, paper hanging, etc.                | 80.41  |

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| 55(I)18 | Plastering, stucco, lathing, lime, cement, etc.                 | 80.41  |
| 55(I)19 | Roofing or sheet metal  | 80.41  |
| 55(I)20 | Sandblasting  | 80.41  |
| 55(I)21 | Septic tanks  | 80.41  |
| 55(I)22 | Solar water heaters   | 80.41  |
| 55(I)23 | Steel sash and window unit installation                         | 80.41  |
| 55(I)24 | Television installation and service, includes radio             | 80.41  |
| 55(I)25 | Tile, terrazzo, marble and granite                              | 80.41  |
| 55(I)26 | Well drilling   | 80.41  |
| 55(I)27 | Venetian blind installation                                     | 80.41  |
| 55(I)28 | Gas fitting, pipe fitting and heating                           | 80.41  |
| 55(I)29 | Signs   | 80.41  |
| 55(I)30 | Steam fitting or cleaning                                       | 80.41  |
| 55(J)   | Contractor—Own/build one single-family residence per yr.        | N/A    |
| 55(K)   | Contractor—One single-family residence per year                 | 273.39 |
| 55(L)   | Contractor—Commercial building or business                      | 273.39 |
| 56      | Convalescent homes  | 273.39 |
| 57      | Coppersmiths  | 134.01 |
| 58      | Credit associations   | 136.69 |
| 59      | Dairies   | 134.01 |
| 60      | Dancing schools   | 134.01 |
| 61      | Dealers in second hand firearms                                 | 273.39 |
| 62      | Decorators, bunting, flags, pennants                            | 134.01 |
| 63      | Delivery service  | 93.80  |
| 64      | Dental laboratories   | 136.69 |
| 65      | Diaper service  | 134.01 |
| 65.5    | Distributor   | 164.02 |
| 66(A)   | Dry cleaning plant  | 136.69 |
| 66(B)   | Dry cleaning—Pick-up stations                                   | 134.01 |
| 66(C)   | Dry cleaning—In connections w/ coin laundry                     | 134.01 |
| 67      | Electric light companies  | 683.45 |
| 68      | Employment agencies   | 136.69 |
| 68.01   | Employment agencies—Each interviewer                            | 100.50 |
| 69      | Engravers, lithographers, printing                              | 134.01 |
| 70      | Entertainments, rest., bars, taverns—Providing vocal or dancing | 854.32 |
| 71      | Express companies—Intrastate business only                      | 615.11 |
| 72      | Exterminators   | 136.69 |
| 73      | Factories   | 273.39 |

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| 74    | Fertilizers, manufacturers or mixing plant               | 205.04        |
| 75(A) | Financial inst.—Building and loan                        | 273.39        |
| 75(B) | Financial inst.—Finance and discount/liquidating         | 307.55        |
| 75(C) | Financial inst.—Personal finance                         | 307.55        |
| 75(D) | Financial inst.—Mortgage/loan                            | 273.39        |
| 75(E) | Financial inst.—Moneylenders                             | 512.60        |
| 75(F) | Financial inst.—Bank                                     | 273.39        |
| 76    | Fire extinguisher service                                | 134.01        |
| 77    | Fire and wreck sales                                     | 273.39        |
| 78    | Florist, based on retail inventory                       | See Merchants |
| 79    | Fruit and vegetables                                     | See Merchants |
| 80    | Reserved   |               |
| 81    | Funeral homes  | 273.39        |
| 82(A) | Gardeners—Yard maintenance, no landscape                 | 136.69        |
| 82(B) | Gardeners—Landscape contractors                          | 205.04        |
| 82(C) | Gardeners—Landscape, no pest control                     | 205.04        |
| 83(A) | Gas Companies—Distributing and selling through pipelines | 410.06        |
| 83(B) | Gas Companies—Distributing and selling bottled gas       | 134.01        |
| 84(A) | Gas service station—First pump                           | 27.34         |
| 84(B) | Gas service station—Each additional pump                 | 13.67         |
| 85(A) | Gas distributor—Wholesale with storage in City           | 615.11        |
| 85(B) | Gas distributor—Wholesale—No facilities in City          | 615.11        |
| 85(C) | Oil distributor—Wholesale—No facilities in City          | 273.39        |
| 85(D) | Oil Distributor—Wholesale facility in City               | 273.39        |
| 86    | Golf courses   | 273.39        |
| 87    | Golf courses—Miniature                                   | 136.69        |
| 88    | Golf courses—Driving range                               | 136.69        |
| 89    | Gravel, sand, rock dealers                               | 134.01        |
| 89.1  | Home occupations   | 134.01        |
| 90    | Home opening and closing service                         | 136.69        |
| 91    | Hospitals and rehab centers                              | 273.39        |
| 92    | Hospitals for animals                                    | 136.69        |
| 93(A) | Hotel, apart.—Two rooms or more (per room)               | 4.27          |
| 93(B) | Hotel, apart.—Two apart. or more (per apart.)            | 10.05         |
| 94    | House cleaners   | 136.69        |
| 95    | Ice cream vendors, retail                                | 136.69        |
| 96    | Ice manufacturing or storage                             | 375.91        |

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| 97         | Ice machine—Not coin operated—Per machine  | 80.41         |
| 97.5       | Import/export  | 205.04        |
| 98         | Interior decorators  | 136.69        |
| 99(A)      | Insurance agency, each agency  | 164.02        |
| 99(B)      | Insurance solicitor, outside City  | 120.61        |
| 99(C)      | Insurance company, writing any class within the City   | 136.69        |
| 100        | Jewelry dealers  | 273.39        |
| 101        | Job printing, lithograph   | 136.69        |
| 102        | Junk dealers   | 273.39        |
| 103        | Kerosene and white gas dealers   | 134.01        |
| 104(A)     | Laundries—One to three people  | 134.01        |
| 104(B)     | Laundries—Four to ten people   | 136.69        |
| 104(C)     | Laundries—Over ten people  | 273.39        |
| 104(D)     | Laundries—Local agent, permanent office  | 134.01        |
| 104(E)     | Laundries—Agent for out of town laundries  | 134.01        |
| 104(F)     | Laundries—Automatic, each machine  | 6.85          |
| 105        | Linen supply, connected with laundry   | 134.01        |
| 106        | Machine shops, not working on automobiles  | 134.01        |
| 107        | Mail order   | 136.69        |
| 108(A)     | Manufacturing—One to three people  | 134.01        |
| 108(B)     | Manufacturing—Four to eight people   | 177.70        |
| 108(C)     | Manufacturing—Nine to 20 people  | 259.72        |
| 108(D)     | Manufacturing—21 to 50 people  | 297.31        |
| 108(E)     | Manufacturing—Over 50 people   | 358.82        |
| 109        | Markets  | See Merchants |
| 110        | Massage salons   | 341.72        |
| 111        | Marble and granite works   | 134.01        |
| 112        | Meat and meat products, based on retail inventory  | See Merchants |
| 113.(A)(1) | Merchants—Up to \$500.00 inventory   | 134.01        |
| 113.(A)(2) | Merchants—Over \$500.00 and not over \$1,000.00  | 134.01        |
| 113.(A)(3) | Merchants—Over \$1,000.00 ea. additional \$1,000.00 or fraction thereof. For businesses that can verify twelve (12) or fewer full-time equiv. employees, the max tax shall not exceed \$1,701.50; for businesses with more than twelve (12) full time equiv. employees, the maximum tax shall not exceed \$9,359.35. | 11.62         |
| 113.(B)(1) | Wholesale—Not over \$5,000.00 inventory  | 134.01        |
| 113.(B)(2) | Wholesale—Over \$5,000.00 and not over \$10,000.00   | 134.01        |
| 113.(B)(3) | Wholesale—Over \$10,000.00 and not over \$20,000.00  | 170.87        |

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| 113.(B)(4) | Wholesale—Over \$20,000.00 and not over \$50,000.00   | 213.59        |
| 113.(B)(5) | Wholesale—Over \$50,000.00  | 213.59        |
| 113.(B)(6) | Wholesale—Plus for each additional \$1,000.00   | 11.62         |
| 113.(C)(1) | Wholesale commission merchants, each.<br>For businesses that can verify twelve (12) or fewer full-time equiv.employees, the max tax shall not exceed \$1,701.50; for businesses with more than twelve (12) full time equiv. employees, the maximum tax shall not exceed \$9,359.35. | 134.01        |
| 114        | Merry-go-rounds   | 136.69        |
| 115        | Mill work   | 134.01        |
| 116        | Monuments and tombstones  | 155.44        |
| 117        | Motorboats, based on inventory  | See Merchants |
| 118(A)     | Moving pictures—Up to 100 seats   | 273.39        |
| 118(B)     | Moving pictures—Up to 500 seats   | 307.55        |
| 118(C)     | Moving pictures—Up to 1,000 seats   | 512.60        |
| 118(D)     | Moving pictures—Over 1,000 seats  | 615.11        |
| 118(E)     | Moving pictures—Drive-ins   | 410.06        |
| 118(F)     | Candy and popcorn in theater, over the counter  | See Merchants |
| 119        | Music installations   | 134.01        |
| 120        | Music studio  | 134.01        |
| 120(A)     | Musical devices—Each machine  | 120.61        |
| 120(B)     | Musical devices—Distribution  | 273.38        |
| 121        | Neon signs  | 136.69        |
| 122(A)     | Newspaper—Daily   | 273.39        |
| 122(B)     | Newspaper—Weekly or monthly   | 134.01        |
| 123        | Newspaper bureau  | 273.39        |
| 124        | Nurseries, children's day   | 134.01        |
| 125        | Pawnbrokers   | 854.32        |
| 126        | Pet shops, plus license based on retail inventory   | 134.01        |
| 127        | Photographers   | 307.55        |
| 128        | Photo shops   | 134.01        |
| 129        | Pool maintenance and supplies, retail based on inventory  | See Merchants |
| 129.5      | Post Office box, used as business mailing address   | 100.50        |
| 130        | Power spraying  | 136.69        |
| 131(A)     | Private schools—< 25 pupils   | 136.69        |
| 131(B)     | Private schools—> 25 pupils   | 205.04        |
| 132        | Professionals, license required from FL or FL Supreme Court   | 205.04        |
| 133        | Public stenographers  | 80.41         |

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| 134(A)   | Radio and TV sets—Each operator or distributor           | 136.69               |
| 134(B)   | Coin operated TV/radio—Each set                          | 12.06                |
| 135(A)   | Real estate brokers—Each broker                          | 205.04               |
| 135(B)   | Real estate—Each sales person                            | 134.01               |
| 136      | Recycle center   | 136.69               |
| 137      | Rental—Medical equipment                                 | 136.69               |
| 138(A)   | Rental—Service with merchant receipt                     | 134.01               |
| 138(B)   | Rental—Service without merchant receipt                  | 136.69               |
| 139(A)   | Repair shop—Keys, locks, sharpening                      | 136.69               |
| 139(B)   | Repair—Motorcycles                                       | 136.69               |
| 139(C)   | Repair—Air conditioning                                  | 136.69               |
| 139(D)   | Repair—Boiler and steam engine                           | 136.69               |
| 139(E)   | Repair—Household elect. appliances                       | 136.69               |
| 139(F)   | Repair—Typewriters                                       | 136.69               |
| 139(G)   | Repair—Jewelry and watch                                 | 136.69               |
| 139(H)   | Repair—Sewing machines                                   | 136.69               |
| 139(I)   | Repair—Vulcanizing and retread tires                     | 136.69               |
| 140(A)   | Restaurant—One to 15 people seating                      | 134.01               |
| 140(B)   | Restaurant—16 to 50 people seating                       | 134.01               |
| 140(C)   | Restaurant—51 to 150 people seating                      | 273.39               |
| 140(D)   | Restaurant—Over 150 people seating                       | 307.55               |
| 141      | Rinks—Bike, skate, other                                 | 273.39               |
| 141.5(A) | Service businesses—One to three employees                | 134.01               |
| 141.5(B) | Service businesses—Four to seven employees               | 143.53               |
| 141.5(C) | Service businesses—Eight to 12 employees                 | 205.04               |
| 141.5(D) | Service businesses—13 to 20 employees                    | 273.39               |
| 141.5(E) | Service businesses—21 to 35 employees                    | 334.91               |
| 141.5(F) | Service businesses—36 to 50 employees                    | 410.06               |
| 141.5(G) | Service businesses—51 to 75 employees                    | 615.11               |
| 141.5(H) | Svc. Bus. > 75 = 141.5(G) + \$2.68 ea. add'l, cap. 1,100 | 615.11 +<br>2.68 ea. |
| 142      | Sign painters  | 136.69               |
| 143      | Signs commercial   | 136.69               |
| 144      | Skateboard parks   | 410.06               |
| 145(A)   | Soft drinks, manufacturing                               | 273.39               |
| 145(B)   | Soft drinks—Storage in City                              | 205.04               |
| 146(A)   | Solicitors—Product intrastate only, one product          | 136.69               |
| 146(B)   | Solicitors—Product intrastate > one product              | 273.39               |



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| 147    | Stables  | 136.69        |
| 148(A) | Storage warehouse/rooms up to 5,000 sq. ft.          | 136.69        |
| 148(B) | Storage warehouse/rooms over 5,000 sq. ft.           | 205.04        |
| 149(A) | Tailor repair  | 93.80         |
| 149(B) | Tailor custom  | 205.04        |
| 150    | Take out food, based on inventory                    | See Merchants |
| 151    | Taxidermist  | 273.39        |
| 151.5  | Telemarketing  | 205.04        |
| 152    | Telephone systems and companies                      | 273.39        |
| 153    | Tennis and racquetball clubs                         | 273.39        |
| 154    | Termite and pest control                             | 136.69        |
| 155(A) | Trailer park—One to ten units                        | 273.39        |
| 155(B) | Trailer park—Each additional unit over 10 units      | 80.41         |
| 156(A) | Trailers rental, such as U-Haul                      | 307.55        |
| 156(B) | Trailers—House sales or rentals, new or used         | 854.32        |
| 157    | Travel bureau  | 136.69        |
| 158    | Trading stamp companies, each                        | 854.32        |
| 159    | Tutoring service                                     | 80.41         |
| 160(A) | U-Drive it agency—One to three vehicles              | 410.06        |
| 160(B) | U-Drive it agency—Each additional vehicle over three | 40.21         |
| 161    | Undertakers, embalmers and funeral directors         | 205.04        |
| 162    | Upholstery   | 134.01        |
| 163    | Watchmen—Public or private                           | 134.01        |
| 164    | Water sold in bottles—Each company                   | 40.21         |

*(Code 1972, § 11-44; Ord. No. 76-I, § 1(11-44), 3-22-88; Ord. No. 76-J, § 2(11-44), 7-5-90; Ord. No. 76-K, §§ 1, 2, 9-25-90; Ord. No. 76-M, § 1, 8-27-92; Ord. No. 76-N, § 2, 9-22-92; Ord. No. 76-O, §§ 1, 2, 10-13-92; Ord. No. 76-T, § 3, 3-8-94; Ord. No. 76-U, § 1, 8-9-94; Ord. No. 76-97-A, § 3, 6-25-97; Ord. No. 76-00-A, § 1, 6-13-00; Ord. No. 76-02-A, § 1, 5-14-02; Ord. No. 76-04-A, § 1, 4-27-04; Ord. No. 76-06-A, § 1, 5-9-06; Ord. No. 76-07-A, § 37, 9-11-07; Ord. No. 76-08-A, § 1(Exh. A), 5-27-08)*