

ORDINANCE NO. C-26-04

AN ORDINANCE OF THE CITY OF FORT LAUDERDALE, FLORIDA, AMENDING SECTION 15-57 OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, BY IMPLEMENTING A FIVE PERCENT FEE INCREASE ON LOCAL BUSINESS TAXES, RESTORING OMITTED BUSINESS TAX CATEGORIES, AND PROVIDING FOR SEVERABILITY, REPEAL OF CONFLICTING ORDINANCE PROVISIONS, CORRECTION OF SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, by adopting Ordinance C-94-28 on July 19, 1994, the City of Fort Lauderdale, Florida, City Commission adopted a reclassification and revision of occupational license classifications and taxes ordinance and thereby met the conditions specified in Sections 205.0535(2) and (3), Florida Statutes; and

WHEREAS, Section 205.0535(4), Florida Statutes, provides that after the conditions specified in subsections (2) and (3) therein are met, the City of Fort Lauderdale, Florida may, every year thereafter, increase by ordinance the rates of business taxes by up to five percent; and

WHEREAS, by adopting Ordinance C-04-51 on October 19, 2004, the City of Fort Lauderdale, Florida, City Commission, adopted its first and only five percent increase to the local business tax; and

WHEREAS, on June 3, 2025 the City of Fort Lauderdale adopted C-25-21, which consolidated the business tax categories and inadvertently omitted thirteen (13) of those categories; and

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, desires to amend Article II, "Local Business Tax," Section 15-57, "Amount of tax to be paid," of the City of Fort Lauderdale, Florida, Code of Ordinances, to implement a five percent fee increase on local business taxes and restore omitted business tax categories.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT LAUDERDALE, FLORIDA:

SECTION 1. Section 15-57 of Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to add, in alphabetical order, the business tax categories and applicable business tax amounts as follows:

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<u>AMUSEMENT CENTER: VIDEO GAMES ARCADE</u>	<u>\$165.38</u>
<u>BOWLING EACH ALLEY OR SKEE BALL</u>	<u>\$27.56</u>
<u>FILM PROCESSING (QUICK SERVICE)</u>	<u>\$88.20</u>
<u>INDOOR FIREARMS RANGE</u>	<u>\$110.25</u>
<u>MOVIE THEATER: Over 100 to 500 seats</u>	<u>\$206.17</u>
<u>MOVIE THEATER: Over 500 to 1,000 seats</u>	<u>\$343.98</u>
<u>REPAIR SHOP: Bicycles</u>	<u>\$66.15</u>
<u>RINKS: Bicycle and Skating or Other</u>	<u>\$248.06</u>
<u>VACATION RENTALS</u>	<u>\$165.38</u>
<u>WATER SOLD IN BOTTLES (EACH COMPANY)</u>	<u>\$55.13</u>
<u>WATER TAXI</u>	<u>\$55.13</u>
<u>WATERCRAFT, SIGHTSEEING: 51 to 100 passengers</u>	<u>\$110.25</u>
<u>WATERCRAFT, SIGHTSEEING: Over 100 passengers</u>	<u>\$165.38</u>

SECTION 2. Section 15-57 of Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to provide as follows:

Business tax receipts shall be issued to cover only one (1) location, and only one (1) of the occupations of business classifications hereinafter set out, unless permitted hereunder. Businesses, trades, professions, services, etc., shall pay each tax for all services and professions as noted herein. The amounts assessed as business taxes against the various trades, businesses and professions are hereby fixed as follows, with each listed fee in dollars:

PROFESSIONAL SERVICES SUPERGROUP: Included business activities: ACCOUNTANT, AUDITOR (Each C.P.A. in the office is taxed individually.); ACUPUNCTURIST (Must have license as required by FS 457.105. Each acupuncturist is taxed individually); APPRAISER (Each appraiser in the office is taxed individually); ARCHITECT (Each architect in the office is taxed individually); ATTORNEY AT LAW (Each attorney in the office is taxed individually. In-house counsel is exempt.); CHIROPRACTOR (Each chiropractor in the office is taxed individually.); DENTAL LABORATORY (Each dentist in the office is taxed individually.); DENTIST (Each dentist in the office is taxed individually.); DOCTOR, PHYSICIAN, SURGEON (Each	<u>\$157.50</u>
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doctor is taxed individually.); ENGINEER (requires certification by the State of Florida); LANDSCAPE ARCHITECT; NURSE PRACTITIONER (A state license is required for this category); NURSE, REGISTERED (A state license is required for this category.); NURSING, TEMPORARY PLACEMENT; OPTICIAN, OPTOMETRIST, OCULIST (each taxed individually);	
PROFESSIONAL SERVICES SUPERGROUP: (Cont'd) OSTEOPATH (each taxed individually); PHYSICIAN'S ASSISTANT (A state license is required for this category.); PHYSIOTHERAPIST (each taxed individually); PSYCHIATRIST (each taxed individually); PODIATRIST (each taxed individually); PROFESSIONAL OFFICE (Administration Office); PSYCHOLOGIST; RESEARCH COMPANY; SOCIAL WORKER (A state license is required for this category.); TAX SERVICES OFFICE; THERAPIST (each taxed individually); VETERINARIAN/VETERINARIAN SURGEON (each taxed individually); VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)	\$157.50
RENTAL: Apartments, Hotels, Bed and Breakfast dwellings, Time Share Facilities, and Motels. Taxed for each apartment/unit/room.	\$6.30
RETAIL OR SALES SUPERGROUP: Included business activities: AIRCRAFT, sale and display (including heavier-than-air and lighter-than-air) (Note: All brokers in the office require a separate broker business tax receipt, see Brokers or Brokerage); CANVAS SHOP; COFFEE HOUSE (no cooking); CONSIGNMENT SHOP/THRIFT STORE; CONVENIENCE STORE: Kiosk (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store, multipurpose (defined in section 47-35.1 of this Code.); DISTRIBUTOR (This category is for wholesale operations only. No inventory may be maintained at the location. For retail operations see Merchant); FLORISTS; JEWELRY (new only); JEWELRY DEALERS who buy and sell or offer to buy and sell gold and silver and other precious metals (This category must comply with sections 15-201 through 15-228 of this Code.); OILS, wholesale; SALES OFFICE (no retail sales); SNACK BAR (no cooking); THEATER (This	\$157.50

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category is for those theaters that conduct live performances.); TIME SHARE (This category is for the office that sells and purchases timeshares. A state license is required.); YACHT SALES OFFICES (No inventory at this location.)	
SERVICES SUPERGROUP: Included business activities: ADJUSTER; ADVERTISING; AERONAUTICAL RESEARCH AND DEVELOPMENT; AIRCRAFT FIXED BASE OPERATIONS (This category includes aircraft storage.); AIRCRAFT LEASING (includes charter/charging fees for passenger transport); AIRCRAFT REPAIR (includes painting); ANSWERING SERVICES, (This category includes all offices that provide telephone messaging services, mailboxes and/or other services for individuals who work offsite.); ASTROLOGERS, FORTUNETELLERS, PALMISTS, HYPNOTISTS, MIND READERS, MEDIUMS, ETC.; AUTOMATIC AMUSEMENT MACHINE DISTRIBUTOR (This category applies where the business maintains a permanent location within the city.); AVIATION EQUIPMENT, MANUFACTURE AND SERVICE; AVIATION INSTRUCTION FACILITIES (for flight and ground maintenance personnel); BODY WAXING; BODY WRAPS; BUILDING INSPECTION SERVICE; (This category includes those businesses that provide services such as copying, faxing, etc.); BUSINESS CONSULTANT; CABLE T.V. COMPANY; CASUALTY AND LIABILITY INSURANCE COMPANIES, including bonding companies, writing BUSINESS CENTER: ; CHARTER ARRANGEMENTS (air and sea); CHECK CASHING SERVICES; CIRCULARS AND HANDBILLS, distribution only, no sales without a vending license (See Chapter 3 of this Code of for specific requirements for advertising.); CLUBS, PRIVATE; COMMUNICATION SERVICES; COMPUTER SERVICES (includes consulting, marketing, payroll, programming, etc.); COPY CENTER (no other services provided); COUNSELING AGENCY (family, financial, employment); COURT REPORTING SERVICES: over 2 employees in office (including owner); CREDIT AND BILLING ASSOCIATIONS, (This category is for firms, corporations or offices used for credit, bank, billing claims, collection or repossession services. For medical billing services see the Medical category.);	\$157.50

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<p>SERVICES SUPERGROUP: (Cont'd) DATING SERVICE: Dating Service; DATING SERVICE: Escort Service; DATING SERVICE: Introduction Service; DATING SERVICE: Matchmaking Service; DETECTIVE/PRIVATE INVESTIGATOR (requires state license); DEVELOPER/DEVELOPMENT (real estate); EMPLOYMENT: Day Labor placement; EMPLOYMENT: Permanent placement; EMPLOYMENT: Temporary placement; ENTERTAINMENT, HOME; ENTERTAINMENT, NIGHTCLUB (This category includes restaurants, dining rooms and similar establishments where floor shows or other forms of lawful entertainment is provided for guests. The definition of nightclub is found in section 47-35.1 of this Code.); EXECUTIVE SUITES; FINANCIAL/INVESTMENT PLANNING CONSULTANT; FIRE INSURANCE COMPANIES writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leasehold, insurrection, 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; Flight instruction and ground training; FOOD PROCESSING; FRANCHISE DEALER; FUNDRAISER; FUNERAL HOMES; GRAPHIC DESIGN; GYM (The State of Florida requires a bond for memberships over 30 days with exercise equipment on premises.); HEALTH RECREATION FACILITY (No retail sales without a separate business tax receipt. The State of Florida requires a bond for memberships over 30 days whenever exercise equipment is on premises.); HOME HEALTH CARE; HOMEMAKERS, visiting home; IMPORT/EXPORT (no retail sales without merchant's business tax receipt); INSURANCE FINDERS; INTERIOR DESIGN CONSULTANT (requires insurance); LIFE INSURANCE COMPANIES writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual or quarter annual premium paying basis;</p>	\$157.50
<p>SERVICES SUPERGROUP: (Cont'd) MAIL BOX SERVICE ESTABLISHMENTS (A separate business tax receipt is required for each individual operating from the site. An affidavit must be submitted to provide the required information necessary to</p>	\$157.50

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<p>determine the number of individuals operating from the site. A form will be provided by the business tax division. See section 15-32(b) of this Code); MAIL ORDER ESTABLISHMENT (This category prohibits inventory on site.); MANAGEMENT CONSULTANT; MARINE CONSULTANT; MARKETING CONSULTANT; MEDIATOR; MODEL/TALENT AGENCY (State of Florida license required.); MORTGAGE BROKERS, negotiating loans for mortgage brokerage fee; MORTGAGE SERVICE; NAIL SALON ; OFFICE (where no other classification exists in this Code for this service) professional or administrative, no sales from site without separate retail or wholesale business tax receipt; PACKAGING AND SHIPPING; PARALEGAL; PERSONAL TRAINER (This category may perform services that require separate business tax receipts.); PLACE OF ASSEMBLY; PRODUCT ASSEMBLY; PROCESS AND ASSEMBLY OF PREVIOUSLY PREPARED MATERIALS; PRODUCTION COMPANY (music, videos, and film); PROMOTERS: Entertainment, sports or contests; PROMOTERS: Services/consulting; PROPERTY MANAGEMENT OR DEVELOPMENT AGENTS; PUBLISHER/PUBLISHING COMPANY; REAL ESTATE CONSULTANT; RECORDING STUDIO; REFERRAL SERVICES (to include Nurse Registry); REPOSSESSION/RECOVERY; SECURITY CONSULTANT; SURVEYOR: Land; SURVEYOR: Marine; TAG/TITLE SERVICES; TATTOO PARLOR (see also Artist and Body Piercing Artist); TELEMARKETING; TELEVISION STATIONS, COMMERCIAL (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.);</p>	
<p>SERVICES SUPERGROUP: (Cont'd) TOUR ORGANIZER; TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required); UNCLASSIFIED CONSULTANT; UNCLASSIFIED, not otherwise set out herein (see section 15-56 of this Code); VALET PARKING (insurance required); VIRTUAL OFFICE; YACHT</p>	<p>\$157.50</p>

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BROKERS: For each broker; YACHT MANAGEMENT (This category is not for consultants.)	
MEDICAL SUPERGROUP: Included business activities: CLINICS (Physicians in the clinic are licensed individually. See Doctor, Physician, Surgeon.); HOSPITALS AND SANITARIUMS; MEDICAL: Billing (See the Credit and Billing Associations category for billing services other than medical.); MEDICAL: Laboratory services; MEDICAL: Scanning center; MENTAL HEALTH COUNSELOR; MEDICAL OFFICE	\$157.50
STATE CONTRACTOR: (As defined in Florida Statutes sections 489.105 and 489.505. These contractors are certified by the State of Florida and must meet the requirements of Chapter 489 of Florida State Statutes.)	\$157.50
COUNTY CONTRACTOR: Broward County Contractors (These contractors are certified by Broward County under the provisions of Chapter 9 of the Broward County Code of Ordinances and registered by the State of Florida pursuant to Chapter 489 of the Florida State Statutes.	\$84.00
EXEMPT: All businesses and business activities that are exempt from Local Business Tax by Federal or State Law.	Exempt
A.T.M. Machines (not located at bank, per machine)	\$50.00
ABSTRACT COMPANIES or agents	\$196.35
AMBULANCE: 3 or more ambulances	\$157.50
AMBULANCE: less than 3 ambulances	\$73.50
ANIMAL GROOMING SERVICE (This category prohibits boarding of any animals. For boarding of domestic animals see Pet Boarding, which is a separate classification, and which has specific requirements found in section 47-18.25 of this Code.)	\$73.50
ARTIST (Each artist is taxed individually. The category includes retouching, sketching, and cartooning.)	\$105.00
AUCTION HOUSES (This category applies where the business maintains a permanent auction house within the city.)	\$525.00
AUCTIONEERS (This category is issued to the individual auctioneer and not to a firm or corporation. A state license is required prior to issuance of the business tax receipt.)	\$236.25

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AUTOMATIC AMUSEMENT MACHINES: (The fee listed for this category is for each machine. See Article IV of Chapter 15 of this Code for special requirements for this category. This category must comply with the requirements of section 15-32(b) of this Code.)	\$33.60
BAKERIES Additional stores, each	\$52.50
BAKERIES First store	\$105.00
BAR	\$157.50
BICYCLE RENTALS may conduct repairs	\$73.50
BILLIARD PARLOR (non-coin-operated), pool, or bagatelle tables for public use for profit, each table (This category must comply with the requirements of section 15-32(b) of this Code.)	\$21.00
BODY PIERCING ARTIST (Each artist is taxed individually.)	\$105.00
BOTTLE CLUBS (The definition for this category is found in section 5-1 of this Code. Bottle club regulations are found in section 5-2.)	\$983.85
BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at an established place of business	\$315.00
BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at no local established place of business	\$196.35
BURGLAR ALARM COMPANIES OR AGENTS, (This category is for the office only. It does not include the tax required for contractors who install these systems. For alarm contractors see Contractor, Certified Construction Trade.)	\$73.50
CABINET MAKERS, refinishers and/or woodworkers	\$73.50
CAR WASH, AUTOMATIC: (See section 47-35.1 of this Code for the definition of this category. Specific requirements for this category are found in section 47-18.7 of this Code.)	\$105.00
CATERERS, each	\$52.50
CHILD CARE CENTERS: Family day care facility or home day care facility, up to 5 preschool children	\$52.50
CHILD CARE CENTERS: Small childcare facility, over 5 and up to 25 children	\$105.00
CHILD CARE CENTERS: Intermediate childcare facility, over 25 and up to 50 children	\$157.50
CHILD CARE CENTERS: Large childcare facility, 51 or more children	\$210.00

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CHILD CARE CENTERS: On-site corporate/employer sponsored day care	\$210.00
CLEANING SERVICES: 1—3 employees	\$105.00
CLEANING SERVICES: 4 or more employees	\$157.50
CLOSING OUT SALE: Additional fee, per \$1,000.00 of inventory price	\$1.05
CLOSING OUT SALE: By public auction for a period not exceeding 5 days, per day	\$26.25
CLOSING OUT SALE: Each additional day for any of the above	\$26.25
CLOSING OUT SALE: For a period not exceeding 15 days	\$38.85
CLOSING OUT SALE: For a period not exceeding 30 days	\$78.75
CLOSING OUT SALE: For a period not exceeding 60 days	\$105.00
COIN-OPERATED SERVICE MACHINES: Each machine requiring deposit of over 25¢	\$26.25
COLD STORAGE BUSINESS	\$126.00
COMMODITY BROKER, with no display room	\$105.00
CONCRETE MIXER TRUCKS, each	\$18.90
CONTRACTOR: Lawn mowing services (one vehicle)	\$21.00
CONTRACTOR: Lawn mowing services (two or three vehicles)	\$52.50
CONTRACTOR: Lawn mowing services (over three vehicles)	\$84.00
CORPORATE HEADQUARTERS offering sales, advertising or multiple type of corporate services	\$367.50
COURT REPORTING SERVICES: 2 or less employees in office (including owner)	\$105.00
DENTAL TECHNICIAN/HYGIENIST	\$105.00
DIETICIAN (Each dietitian is taxed individually.)	\$105.00
DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)	\$63.00
DRY CLEANING: In connection with Laundromat	\$63.00
DRY CLEANING: Pickup stations, each	\$63.00
DRY CLEANING: Plants for dry cleaning, pressing, blocking or dyeing	\$105.00
ELECTRIC LIGHT AND POWER COMPANIES	\$525.00
ELECTROLYSIS (requires state license)	\$105.00
ENGRAVERS, lithographers, printing and/or job printing	\$105.00

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EQUIPMENT LEASING	\$105.00
FINANCIAL INSTITUTIONS OR COMPANIES: Banks and savings and loan associations	\$393.75
FINANCIAL INSTITUTIONS OR COMPANIES: Building and loan associations, not national	\$157.50
FINANCIAL INSTITUTIONS OR COMPANIES: Finance and discount companies, liquidating accounts, whether purchased or not	\$236.25
FINANCIAL INSTITUTIONS OR COMPANIES: Money lenders and all persons, firms or corporations, except banks or bankers, whose business includes or consists of 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, firm or corporation per year or fraction thereof	\$393.75
FINANCIAL INSTITUTIONS OR COMPANIES: Mortgage loan company, agent or broker lending money other than own money and charging fee in connection therewith	\$157.50
FINANCIAL INSTITUTIONS OR COMPANIES: Personal finance companies	\$236.25
FIRE EXTINGUISHER SERVICE (A valid permit from the State Fire Marshall's Office is required for this category. See section 15-53 of this Code.)	\$73.50
GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling bottled gas	\$36.75
GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling gas through pipe lines	\$525.00
GASOLINE SERVICE STATIONS: First dispensing nozzle	\$12.60
GASOLINE SERVICE STATIONS: Each additional dispensing nozzle	\$6.30
GASOLINE WHOLESALE	\$315.00
GOLF COURSES AND DRIVING RANGES	\$73.50
HAIR SALON: 1—3 employees	\$52.50
HAIR SALON: Over 3 employees	\$105.00
HAIR SALON: Facial/Esthetician each (State License Required)	\$157.50
HAIR SALON: Full Specialist, Tax separately (Facial, Nails, Waxing) (State License Required)	\$157.50

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HAIR/NAIL SALON: Manicurist/pedicurist in shop	\$21.00
HAIR SALON: Spa (Separate Tax for Nails, Hair, Manicures, etc.)	\$157.50
HALLS FOR HIRE, public (not dance halls)	\$52.50
HYPNOTIST (Each hypnotist is taxed individually. This category requires a state license and approval.)	\$105.00
ICE CREAM STORES	\$73.50
JUNK DEALERS: (This business tax receipt is required whether sale or purchases, or both, or solicitations are made. This category must comply with sections 15-201 through 15-228 of this Code.)	\$158.55
KNIFE AND SCISSOR SHARPENER	\$31.50
LAUNDRIES: Agency pickup	\$63.00
LAUNDRIES: Hand laundry employing over 3 persons	\$52.50
LAUNDRIES: Plant	\$157.50
LAUNDRIES: Self service	\$105.00
MACHINE SHOPS (This category is for machine shops that do not repair vehicles on site.)	\$84.00
MANUFACTURERS AND MANUFACTURING: 1 to 3 employees	\$26.25
MANUFACTURERS AND MANUFACTURING: 4 to 8 employees	\$45.15
MANUFACTURERS AND MANUFACTURING: 9 to 20 employees	\$97.65
MANUFACTURERS AND MANUFACTURING: 21 to 50 employees	\$163.80
MANUFACTURERS AND MANUFACTURING: over 50 employees	\$228.90
MARKETS: Fish and seafood, with or without poultry	\$73.50
MARKETS: Meat market with or without poultry stock: Stock \$50.00 to \$300.00	\$32.55
MARKETS: Meat market with or without poultry stock: Over \$300.00	\$45.15
MARKETS: Poultry markets	\$52.50
MASSAGE SALON: Each establishment (requires license from the state)	\$73.50
MASSAGE SALON: Each massage therapist located in a salon/spa (This subcategory must comply with the requirements of section 15-32(b) of this Code.)	\$20.00
MERCHANTS: Retail stock: Up to and including \$3,000.00	\$48.30

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MERCHANTS: Retail stock: Over 3,000.00 to \$10,000.00	\$65.10
MERCHANTS: Retail stock: Over 10,000.00 to \$20,000.00	\$81.90
MERCHANTS: Retail stock: Over 20,000.00 to \$50,000.00	\$122.85
MERCHANTS: Retail stock: Over 50,000.00 to \$100,000.00	\$245.70
MERCHANTS: Retail stock: Over 100,000.00 to \$500,000.00	\$409.50
MERCHANTS: Retail stock: Over 500,000.00 to \$1,000,000.00	\$514.50
MERCHANTS: Retail stock: Over \$1,000,000.00	\$682.50
MERCHANTS: Wholesale stock: Up to and including \$500.00	\$32.55
MERCHANTS: Wholesale stock: Over 500.00 to \$2,000.00	\$65.10
MERCHANTS: Wholesale stock: Over 2,000.00 to \$5,000.00	\$97.65
MERCHANTS: Wholesale stock: Over 5,000.00 to \$10,000.00	\$131.25
MERCHANTS: Wholesale stock: Over 10,000.00 to \$20,000.00	\$196.35
MERCHANTS: Wholesale stock: Over 20,000.00 to \$50,000.00	\$262.50
MERCHANTS: Wholesale stock: Over 50,000.00 to \$100,000.00	\$327.60
MERCHANTS: Wholesale stock: Over 100,000.00 to \$500,000.00	\$458.85
MERCHANTS: Wholesale stock: Over 500,000.00 to \$1,000,000.00	\$514.50
MERCHANTS: Wholesale stock: Over \$1,000,000.00	\$682.50
MERCHANTS: Wholesale stock: Showroom (Display only, No inventory)	\$157.50
MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)	\$105.00
MORTGAGE ASSOCIATES	\$52.50
MOVING COMPANY (per vehicle)	\$105.00
MOVIE THEATER: Over 1,000 seats	\$393.75
MUSICAL DEVICES: Each machine whether operated in connection or separate from any other business (See section 15-48 of this Code for requirements for this category.)	\$21.00
NAIL TECHNICIAN (A state license is required for this category. For each Manicurist/pedicurist in shop per station)	\$21.00
NEWSPAPER: Daily	\$157.50
NEWSPAPER: Weekly and monthly	\$84.00
NIGHTCLUBS: (See section 47-35.1 of this Code for the definition of Nightclub. See Chapter 5 of this Code for alcoholic beverage requirements.) Alcoholic beverage license required in addition	\$157.50

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NURSERY: Up to 10,000 square feet of area used	\$12.60
NURSERY: 10,001 sq. ft. to 25,000 sq. ft. area used	\$31.50
NURSERY: 25,001 sq. ft. to 50,000 sq. ft. area used	\$63.00
PARKING GARAGES:	\$157.50
PARKING Lots: 1—25 cars	\$36.75
PARKING Lots: Over 25 cars	\$105.00
PAWNBROKERS (This category must comply with sections 15-201 through 15-208 of this Code)	\$393.75
PET BOARDING/KENNEL FACILITIES (See section 47-18.25 of this Code for special requirements)	\$73.50
PHOTOGRAPHERS, itinerant, and picture agents or portrait solicitors, having no permanent business location or branch office in city	\$126.00
PHOTOGRAPHY: Film production	\$105.00
PHOTOGRAPHY: Processing laboratory	\$157.50
PHOTOGRAPHY: Studio	\$105.00
PRINTING SERVICES (lithographing, job printing, etc.)	\$105.00
RADIO STATION, COMMERCIAL; (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	\$105.00
RAILROAD COMPANIES, whose tracks extend into or through corporate limits (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	\$394.80
REAL ESTATE BROKERS: Each broker	\$157.50
RENTAL SERVICE: Service in connection with merchant's business tax receipt.	\$42.00

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RENTAL SERVICE: Service not connected with merchant's business tax receipt	\$105.00
REPAIR SHOPS: Air conditioning	\$105.00
REPAIR SHOPS: Aircraft, overhauling parts	\$105.00
REPAIR SHOPS: Appliances, Household	\$105.00
REPAIR SHOPS: Appliances, Industrial	\$157.50
REPAIR SHOPS: Audio, video and electronic equipment	\$157.50
REPAIR SHOPS: Clocks	\$63.00
REPAIR SHOPS: Communication (telephones, pagers, etc.)	\$105.00
REPAIR SHOPS: Furniture	\$73.50
REPAIR SHOPS: Jewelry/watches	\$52.50
REPAIR SHOPS: Locksmith	\$73.50
REPAIR SHOPS: Shoe repair	\$52.50
REPAIR SHOPS: Welding	\$63.00
REPAIR SHOPS: Unclassified (none of above)	\$78.75
RESTAURANTS, TAKE OUT ONLY	\$78.75
RESTAURANTS: 1 — 15 persons, both inclusive	\$52.50
RESTAURANTS: 16 — 50 persons, both inclusive	\$84.00
RESTAURANTS: 51 — 199 persons, both inclusive	\$158.55
RESTAURANTS: Over 200 persons	\$236.25
RESTAURANTS: Sidewalk Cafe	\$105.00
SCHOOLS: Dance	\$73.50
SCHOOLS: Instructional courses/technical/business	\$105.00
SCHOOLS: Private school Less than 25 pupils	\$32.55
SCHOOLS: Private school 25 or more pupils	\$97.65
SCHOOLS: Self-defense	\$73.50
SECONDHAND GOODS/ANTIQUES (This category must comply with sections 15-201 through 15-228 of this Code)	\$105.00
SECRETARIAL SERVICES: less than 3 employees (including owner)	\$52.50
SECURITY GUARD SERVICES (office)	\$157.50
SECURITY GUARD(S) each taxed individually	\$10.50
SELF STORAGE FACILITY: Up to 5,000 square feet	\$105.00
SELF STORAGE FACILITY: Over 5,000 square feet	\$157.50
SHIPS AND SHIPPING, agents or representatives	\$105.00

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SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level I	\$157.50
SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level II	\$157.50
SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level III	\$210.00
SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level IV	\$210.00
SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level V	\$262.50
SOCIAL SERVICE RESIDENTIAL FACILITIES: Skilled medical service facility	\$157.50
SOCIAL SERVICE RESIDENTIAL FACILITIES: Treatment and rehabilitation facility	\$157.50
STORAGE FACILITIES (Warehouse)	\$157.50
TAILORS, custom clothiers (Where merchandise is sold a separate Merchants business tax receipt is required.)	\$52.50
TELEGRAPH COMPANY: Branch office	\$157.50
TELEGRAPH COMPANY: Main office	\$394.80
TELEPHONE SYSTEM AND COMPANIES, intrastate business only (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.).	\$367.50
TICKET AGENT	\$105.00
TRAILER PARK/MOBILE HOME PARK: Up to and including 10 units or places of abode	\$73.50
UPHOLSTERER	\$73.50
VEHICLE TRANSPORT	\$157.50
VEHICLES FOR HIRE, TAXICABS: (See Chapter 27 Article II of this Code for requirements for this category. See section 27-1 for the definition of taxicab. City Commission approval is required as outlined in section 27-43. The fee listed is for each authorized taxicab.)	\$65.10

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VEHICLES FOR HIRE, TAXICABS: 0 to 50 vehicles	\$393.75
VEHICLES FOR HIRE, TAXICABS: 51—100 vehicles	\$525.00
VEHICLES FOR HIRE, TAXICABS: Over 100 vehicles	\$656.25
VEHICLES FOR HIRE, TAXICABS: Over 5-passenger vehicle	\$45.15
VEHICLES FOR HIRE, TAXICABS: Not more than 5 passengers	\$32.55
VEHICLES FOR HIRE, TAXICABS: 6—9 passengers	\$45.15
VEHICLES FOR HIRE, TAXICABS: 10 or more passengers	\$125.00
VEHICLES FOR HIRE: Unclassified, per vehicle	\$5.25
VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)	\$131.25
VEHICLES: Automobile body shop with painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)	\$105.00
VEHICLES: Automobile body shop without painting facilities (See section 47-18.4 of this Code for specific requirements for this use.):	\$105.00
VEHICLES: Automobile, new car sales (This category does not include used car sales. A state license is required at each location. See section 47-18.3 of this Code for specific requirements for this use)	\$157.50
VEHICLES: Automobile, used car department (This category is for used car sales conducted from the same location where new car sales are conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required.)	\$157.50
VEHICLES: Automobile, used car lot (storage)	\$105.00
VEHICLES: Automobile, used car sales (This category is for used car sales at a location where new car sales are not conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required at each location.)	\$150.00
VEHICLES: Carting, express, hauling, and storage yards	\$157.50
VEHICLES: Motorcycle and moped rentals	\$105.00
VEHICLES: Motorcycle and moped sales (A state license is required at each location)	\$105.00
VEHICLES: section 47-18.4 of this Code for specific requirements for this use.)	\$105.00
VEHICLES: Servicing and minor/major repair (See section 47-18.4 of this Code for specific requirements for this use.)	\$105.00

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VEHICLES: Towing services only (no vehicle storage)	\$105.00
VEHICLES: Truck sales or display (See section 47-18.34 of this Code for specific requirements for this use.)	\$157.50
VEHICLES: Truck servicing and repairs (See section 18.4 of this Code for specific requirements for this use.)	\$105.00
VEHICLES: Vehicle mobile washing, waxing and detailing (This category is for vehicles that provide this service throughout the city. The fee is for each vehicle performing the service.)	\$157.50
VEHICLES: Vehicle washing, waxing, and detailing (This category is for business at a permanent location.)	\$157.50
VEHICLES: Window tinting/detailing (no painting)	\$105.00
VEHICLES: Wrecking/storage yards (includes automotive wrecking, salvage, storage yards. See section 47-35.1 of this Code for definition of automotive wrecking yard.)	\$157.50
VENDING MACHINE DISTRIBUTORS (This category applies where the distributor maintains a permanent location within the city)	\$52.50
VENDING MACHINES, (This category applies to coin-operated or token-operated vending machines that dispense products or merchandise. See section 15-48 of this Code for special requirements for this category. The fee listed is for each machine. The business tax is assessed based on the highest number of machines located on the business premises on any single day during the previous tax year, or in the case of a new business based on an estimate for the current year. See section 15-48 of this Code for other vending machine requirements.)	\$9.45
VENDOR, For each vehicle (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code);	\$210.00
WATER PURIFICATION SERVICES	\$157.50
WATERCRAFT, PARASAILING, office use only	\$157.50
WATERCRAFT, PRIVATE BOAT USES, dock rentals, 4 or more boats	\$105.00
WATERCRAFT, SHIPYARDS: More than \$100,000.00	\$262.50
WATERCRAFT, SIGHTSEEING: Up to 10 passengers	\$32.55
WATERCRAFT, SIGHTSEEING: 11—50 passengers	\$45.15
WATERCRAFT, TOWING AND LIGHTERING: For each barge or lighter in excess of the number of tow boats licensed hereunder,	\$15.75

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or for each barge or lighter not permitted in connection with each tow boat	
WATERCRAFT, TOWING AND LIGHTERING: More than 2 tow boats	\$78.85
WATERCRAFT: For each commercial boat, charter or cruising (This subcategory must comply with requirements of section 15-32(b) of this Code.)	\$84.00
WATERCRAFT: Marina, offering sales, repairs, fuel and multiple services	\$262.50
WATERCRAFT: Marine repairs, mobile repairs (This subcategory requires an approved business location. See section 47-18.37 of this Code for specific requirements for this use.)	\$150.00
WATERCRAFT: Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)	\$105.00
WATERCRAFT: New boat storage	\$157.50
WATERCRAFT: Pier/dock rental	\$157.50
WATERCRAFT: Used boat rentals (See section 47-18.36 for specific requirements for this use.)	\$157.50
MONEY TRANSMITTER (such as Western Union): Branch Office	\$157.50
YACHT SALESMEN: Each salesperson	\$52.50

<u>A.T.M. Machines (not located at bank, per machine)</u>	<u>\$52.50</u>
<u>ABSTRACT COMPANIES or agents</u>	<u>\$206.17</u>
<u>AMBULANCE: 3 or more ambulances</u>	<u>\$165.38</u>
<u>AMBULANCE: less than 3 ambulances</u>	<u>\$77.18</u>
<u>AMUSEMENT CENTER: VIDEO GAMES ARCADE</u>	<u>\$165.38</u>
<u>ANIMAL GROOMING SERVICE (This category prohibits boarding of any animals. For boarding of domestic animals see Pet Boarding, which is a separate classification, and which has specific requirements found in section 47-18.25 of this Code.)</u>	<u>\$77.18</u>
<u>ARTIST (Each artist is taxed individually. The category includes retouching, sketching, and cartooning.)</u>	<u>\$110.25</u>
<u>AUCTION HOUSES (This category applies where the business maintains a permanent auction house within the city.)</u>	<u>\$551.25</u>

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<u>AUCTIONEERS (This category is issued to the individual auctioneer and not to a firm or corporation. A state license is required prior to issuance of the business tax receipt.)</u>	<u>\$248.06</u>
<u>AUTOMATIC AMUSEMENT MACHINES: (The fee listed for this category is for each machine. See Article IV of Chapter 15 of this Code for special requirements for this category. This category must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$35.28</u>
<u>BAKERIES Additional stores, each</u>	<u>\$55.13</u>
<u>BAKERIES First store</u>	<u>\$110.25</u>
<u>BAR</u>	<u>\$165.38</u>
<u>BICYCLE RENTALS may conduct repairs</u>	<u>\$77.18</u>
<u>BILLIARD PARLOR (non-coin-operated), pool, or bagatelle tables for public use for profit, each table (This category must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$22.05</u>
<u>BODY PIERCING ARTIST (Each artist is taxed individually.)</u>	<u>\$110.25</u>
<u>BOTTLE CLUBS (The definition for this category is found in section 5-1 of this Code. Bottle club regulations are found in section 5-2.)</u>	<u>\$1033.04</u>
<u>BOWLING EACH ALLEY OR SKEE BALL</u>	<u>\$27.56</u>
<u>BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at an established place of business</u>	<u>\$330.75</u>
<u>BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at no local established place of business</u>	<u>\$206.17</u>
<u>BURGLAR ALARM COMPANIES OR AGENTS, (This category is for the office only. It does not include the tax required for contractors who install these systems. For alarm contractors see Contractor, Certified Construction Trade.)</u>	<u>\$77.18</u>
<u>CABINET MAKERS, refinishers and/or woodworkers</u>	<u>\$77.18</u>
<u>CAR WASH, AUTOMATIC: (See section 47-35.1 of this Code for the definition of this category. Specific requirements for this category are found in section 47-18.7 of this Code.)</u>	<u>\$110.25</u>
<u>CATERERS, each</u>	<u>\$55.13</u>
<u>CHILD CARE CENTERS: Family day care facility or home day care facility, up to 5 preschool children</u>	<u>\$55.13</u>

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<u>CHILD CARE CENTERS: Small childcare facility, over 5 and up to 25 children</u>	<u>\$110.25</u>
<u>CHILD CARE CENTERS: Intermediate childcare facility, over 25 and up to 50 children</u>	<u>\$165.38</u>
<u>CHILD CARE CENTERS: Large childcare facility, 51 or more children</u>	<u>\$220.50</u>
<u>CHILD CARE CENTERS: On-site corporate/employer sponsored day care</u>	<u>\$220.50</u>
<u>CLEANING SERVICES: 1—3 employees</u>	<u>\$110.25</u>
<u>CLEANING SERVICES: 4 or more employees</u>	<u>\$165.38</u>
<u>CLOSING OUT SALE: Additional fee, per \$1,000.00 of inventory price</u>	<u>\$1.10</u>
<u>CLOSING OUT SALE: By public auction for a period not exceeding 5 days, per day</u>	<u>\$27.56</u>
<u>CLOSING OUT SALE: Each additional day for any of the above</u>	<u>\$27.56</u>
<u>CLOSING OUT SALE: For a period not exceeding 15 days</u>	<u>\$40.79</u>
<u>CLOSING OUT SALE: For a period not exceeding 30 days</u>	<u>\$82.69</u>
<u>CLOSING OUT SALE: For a period not exceeding 60 days</u>	<u>\$110.25</u>
<u>COIN-OPERATED SERVICE MACHINES: Each machine requiring deposit of over 25¢</u>	<u>\$27.56</u>
<u>COLD STORAGE BUSINESS</u>	<u>\$132.30</u>
<u>COMMODITY BROKER, with no display room</u>	<u>\$110.25</u>
<u>CONCRETE MIXER TRUCKS, each</u>	<u>\$19.85</u>
<u>CONTRACTOR: Lawn mowing services (one vehicle)</u>	<u>\$22.05</u>
<u>CONTRACTOR: Lawn mowing services (two or three vehicles)</u>	<u>\$55.13</u>
<u>CONTRACTOR: Lawn mowing services (over three vehicles)</u>	<u>\$88.20</u>
<u>CORPORATE HEADQUARTERS offering sales, advertising or multiple type of corporate services</u>	<u>\$385.88</u>
<u>COUNTY CONTRACTOR:</u> <u>Broward County Contractors (These contractors are certified by Broward County under the provisions of Chapter 9 of the Broward County Code of Ordinances and registered by the State of Florida pursuant to Chapter 489 of the Florida State Statutes.</u>	<u>\$88.20</u>

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<u>COURT REPORTING SERVICES: 2 or less employees in office (including owner)</u>	<u>\$110.25</u>
<u>DENTAL TECHNICIAN/HYGIENIST</u>	<u>\$110.25</u>
<u>DIETICIAN (Each dietitian is taxed individually.)</u>	<u>\$110.25</u>
<u>DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)</u>	<u>\$66.15</u>
<u>DRY CLEANING: In connection with Laundromat</u>	<u>\$66.15</u>
<u>DRY CLEANING: Pickup stations, each</u>	<u>\$66.15</u>
<u>DRY CLEANING: Plants for dry cleaning, pressing, blocking or dyeing</u>	<u>\$110.25</u>
<u>ELECTRIC LIGHT AND POWER COMPANIES</u>	<u>\$551.25</u>
<u>ELECTROLYSIS (requires state license)</u>	<u>\$110.25</u>
<u>ENGRAVERS, lithographers, printing and/or job printing</u>	<u>\$110.25</u>
<u>EQUIPMENT LEASING</u>	<u>\$110.25</u>
<u>EXEMPT: All businesses and business activities that are exempt from Local Business Tax by Federal or State Law.</u>	<u>Exempt</u>
<u>FILM PROCESSING (QUICK SERVICE)</u>	<u>\$88.20</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Banks and savings and loan associations</u>	<u>\$413.44</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Building and loan associations, not national</u>	<u>\$165.38</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Finance and discount companies, liquidating accounts, whether purchased or not</u>	<u>\$248.06</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Money lenders and all persons, firms or corporations, except banks or bankers, whose business includes or consists of 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, firm or corporation per year or fraction thereof</u>	<u>\$413.44</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Mortgage loan company, agent or broker lending money other than own money and charging fee in connection therewith</u>	<u>\$165.38</u>

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<u>FINANCIAL INSTITUTIONS OR COMPANIES: Personal finance companies</u>	<u>\$248.06</u>
<u>FIRE EXTINGUISHER SERVICE (A valid permit from the State Fire Marshall's Office is required for this category. See section 15-53 of this Code.)</u>	<u>\$77.18</u>
<u>GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling bottled gas</u>	<u>\$38.59</u>
<u>GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling gas through pipe lines</u>	<u>\$551.25</u>
<u>GASOLINE SERVICE STATIONS: First dispensing nozzle</u>	<u>\$13.23</u>
<u>GASOLINE SERVICE STATIONS: Each additional dispensing nozzle</u>	<u>\$6.62</u>
<u>GASOLINE WHOLESALE</u>	<u>\$330.75</u>
<u>GOLF COURSES AND DRIVING RANGES</u>	<u>\$77.18</u>
<u>HAIR SALON: 1—3 employees</u>	<u>\$55.13</u>
<u>HAIR SALON: Over 3 employees</u>	<u>\$110.25</u>
<u>HAIR SALON: Facial/Esthetician each (State License Required)</u>	<u>\$165.38</u>
<u>HAIR SALON: Full Specialist, Tax separately (Facial, Nails, Waxing) (State License. Required)</u>	<u>\$165.38</u>
<u>HAIR/NAIL SALON: Manicurist/pedicurist in shop</u>	<u>\$22.05</u>
<u>HAIR SALON: Spa (Separate Tax for Nails, Hair, Manicures, etc.)</u>	<u>\$165.38</u>
<u>HALLS FOR HIRE, public (not dance halls)</u>	<u>\$55.13</u>
<u>HYPNOTIST (Each hypnotist is taxed individually. This category requires a state license and approval.)</u>	<u>\$110.25</u>
<u>ICE CREAM STORES</u>	<u>\$77.18</u>
<u>INDOOR FIREARMS RANGE</u>	<u>\$110.25</u>
<u>JUNK DEALERS: (This business tax receipt is required whether sale or purchases, or both, or solicitations are made. This category must comply with sections 15-201 through 15-228 of this Code.)</u>	<u>\$166.48</u>
<u>KNIFE AND SCISSOR SHARPENER</u>	<u>\$33.08</u>
<u>LAUNDRIES: Agency pickup</u>	<u>\$66.15</u>
<u>LAUNDRIES: Hand laundry employing over 3 persons</u>	<u>\$55.13</u>
<u>LAUNDRIES: Plant</u>	<u>\$165.38</u>

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<u>LAUNDRIES: Self service</u>	<u>\$110.25</u>
<u>MACHINE SHOPS (This category is for machine shops that do not repair vehicles on site.)</u>	<u>\$88.20</u>
<u>MANUFACTURERS AND MANUFACTURING: 1 to 3 employees</u>	<u>\$27.56</u>
<u>MANUFACTURERS AND MANUFACTURING: 4 to 8 employees</u>	<u>\$47.41</u>
<u>MANUFACTURERS AND MANUFACTURING: 9 to 20 employees</u>	<u>\$102.53</u>
<u>MANUFACTURERS AND MANUFACTURING: 21 to 50 employees</u>	<u>\$171.99</u>
<u>MANUFACTURERS AND MANUFACTURING: over 50 employees</u>	<u>\$240.35</u>
<u>MARKETS: Fish and seafood, with or without poultry</u>	<u>\$77.18</u>
<u>MARKETS: Meat market with or without poultry stock: Under \$50.00</u>	<u>\$27.56</u>
<u>MARKETS: Meat market with or without poultry stock: Stock \$50.00 to \$300.00</u>	<u>\$34.18</u>
<u>MARKETS: Meat market with or without poultry stock: Over \$300.00</u>	<u>\$47.41</u>
<u>MARKETS: Poultry markets</u>	<u>\$55.13</u>
<u>MASSAGE SALON: Each establishment (requires license from the state)</u>	<u>\$77.18</u>
<u>MASSAGE SALON: Each massage therapist located in a salon/spa (This subcategory must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$21.00</u>
<u>MEDICAL SUPERGROUP:</u> <u>Included business activities: CLINICS (Physicians in the clinic are licensed individually. See Doctor, Physician, Surgeon.);</u> <u>HOSPITALS AND SANITARIUMS; MEDICAL: Billing (See the Services Supergroup category for billing services other than medical.); MEDICAL: Laboratory services; MEDICAL: Scanning center; MENTAL HEALTH COUNSELOR; MEDICAL OFFICE</u>	<u>\$165.38</u>
<u>MERCHANTS: Retail stock: Up to and including \$3,000.00</u>	<u>\$50.72</u>
<u>MERCHANTS: Retail stock: Over \$3,000.00 to \$10,000.00</u>	<u>\$68.36</u>
<u>MERCHANTS: Retail stock: Over \$10,000.00 to \$20,000.00</u>	<u>\$86.00</u>

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<u>MERCHANTS: Retail stock: Over \$20,000.00 to \$50,000.00</u>	<u>\$128.99</u>
<u>MERCHANTS: Retail stock: Over \$50,000.00 to \$100,000.00</u>	<u>\$257.99</u>
<u>MERCHANTS: Retail stock: Over \$100,000.00 to \$500,000.00</u>	<u>\$429.98</u>
<u>MERCHANTS: Retail stock: Over \$500,000.00 to \$1,000,000.00</u>	<u>\$540.23</u>
<u>MERCHANTS: Retail stock: Over \$1,000,000.00</u>	<u>\$716.63</u>
<u>MERCHANTS: Wholesale stock: Up to and including \$500.00</u>	<u>\$34.18</u>
<u>MERCHANTS: Wholesale stock: Over \$500.00 to \$2,000.00</u>	<u>\$68.36</u>
<u>MERCHANTS: Wholesale stock: Over \$2,000.00 to \$5,000.00</u>	<u>\$102.53</u>
<u>MERCHANTS: Wholesale stock: Over \$5,000.00 to \$10,000.00</u>	<u>\$137.81</u>
<u>MERCHANTS: Wholesale stock: Over \$10,000.00 to \$20,000.00</u>	<u>\$206.17</u>
<u>MERCHANTS: Wholesale stock: Over \$20,000.00 to \$50,000.00</u>	<u>\$275.63</u>
<u>MERCHANTS: Wholesale stock: Over \$50,000.00 to \$100,000.00</u>	<u>\$343.96</u>
<u>MERCHANTS: Wholesale stock: Over \$100,000.00 to \$500,000.00</u>	<u>\$481.79</u>
<u>MERCHANTS: Wholesale stock: Over \$500,000.00 to \$1,000,000.00</u>	<u>\$540.23</u>
<u>MERCHANTS: Wholesale stock: Over \$1,000,000.00</u>	<u>\$716.63</u>
<u>MERCHANTS: Wholesale stock: Showroom (Display only, No inventory)</u>	<u>\$165.38</u>
<u>MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)</u>	<u>\$110.25</u>
<u>MONEY TRANSMITTER (such as Western Union): Branch Office</u>	<u>\$165.38</u>
<u>MORTGAGE ASSOCIATES</u>	<u>\$55.13</u>
<u>MOVING COMPANY (per vehicle)</u>	<u>\$110.25</u>
<u>MOVIE THEATER: Over 100 to 500 seats</u>	<u>\$206.17</u>
<u>MOVIE THEATER: Over 500 to 1,000 seats</u>	<u>\$343.98</u>
<u>MOVIE THEATER: Over 1,000 seats</u>	<u>\$413.44</u>
<u>MUSICAL DEVICES: Each machine whether operated in connection or separate from any other business (See section 15-48 of this Code for requirements for this category.)</u>	<u>\$22.05</u>
<u>NAIL TECHNICIAN (A state license is required for this category. For each Manicurist/pedicurist in shop per station)</u>	<u>\$22.05</u>
<u>NEWSPAPER: Daily</u>	<u>\$165.38</u>

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<u>NEWSPAPER: Weekly and monthly</u>	<u>\$88.20</u>
<u>NIGHTCLUBS: (See section 47-35.1 of this Code for the definition of Nightclub. See Chapter 5 of this Code for alcoholic beverage requirements.) Alcoholic beverage license required in addition</u>	<u>\$165.38</u>
<u>NURSERY: Up to 10,000 square feet of area used</u>	<u>\$13.23</u>
<u>NURSERY: 10,001 sq. ft. to 25,000 sq. ft. area used</u>	<u>\$33.08</u>
<u>NURSERY: 25,001 sq. ft. to 50,000 sq. ft. area used</u>	<u>\$66.15</u>
<u>OUTDOOR SALES OF HOLIDAY-RELATED MERCHANDISE (See sections 47-18.15 and 15-183 of this Code for specific use requirements for this category.)</u>	<u>\$275.63</u>
<u>PARKING GARAGES:</u>	<u>\$165.38</u>
<u>PARKING LOTS: 1—25 cars</u>	<u>\$38.59</u>
<u>PARKING LOTS: Over 25 cars</u>	<u>\$110.25</u>
<u>PAWNBROKERS (This category must comply with sections 15-201 through 15-208 of this Code)</u>	<u>\$413.44</u>
<u>PET BOARDING/KENNEL FACILITIES (See section 47-18.25 of this Code for special requirements)</u>	<u>\$77.18</u>
<u>PHOTOGRAPHERS, itinerant, and picture agents or portrait solicitors, having no permanent business location or branch office in city</u>	<u>\$132.30</u>
<u>PHOTOGRAPHY: Film production</u>	<u>\$110.25</u>
<u>PHOTOGRAPHY: Processing laboratory</u>	<u>\$165.38</u>
<u>PHOTOGRAPHY: Studio</u>	<u>\$110.25</u>
<u>PRINTING SERVICES (lithographing, job printing, etc.)</u>	<u>\$110.25</u>
<u>PROFESSIONAL SERVICES SUPERGROUP:</u> <u>Included business activities: ACCOUNTANT, AUDITOR (Each C.P.A. in the office is taxed individually.); ACUPUNCTURIST (Must have license as required by FS 457.105. Each acupuncturist is taxed individually); APPRAISER (Each appraiser in the office is taxed individually); ARCHITECT (Each architect in the office is taxed individually); ATTORNEY AT LAW (Each attorney in the office is taxed individually. In-house counsel is exempt.); CHIROPRACTOR (Each chiropractor in the office is taxed individually.); DENTAL LABORATORY (Each dentist in the</u>	<u>\$165.38</u>

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<u>office is taxed individually.); DENTIST (Each dentist in the office is taxed individually.); DOCTOR, PHYSICIAN, SURGEON (Each doctor is taxed individually.); ENGINEER (requires certification by the State of Florida); LANDSCAPE ARCHITECT; NURSE PRACTITIONER (A state license is required for this category); NURSE, REGISTERED (A state license is required for this category.); NURSING, TEMPORARY PLACEMENT; OPTICIAN, OPTOMETRIST, OCULIST (each taxed individually); OSTEOPATH (each taxed individually); PHYSICIAN'S ASSISTANT (A state license is required for this category.); PHYSIOTHERAPIST (each taxed individually); PSYCHIATRIST (each taxed individually); PODIATRIST (each taxed individually); PROFESSIONAL OFFICE (Administration Office); PSYCHOLOGIST; RESEARCH COMPANY; SOCIAL WORKER (A state license is required for this category.); TAX SERVICES OFFICE; THERAPIST (each taxed individually); VETERINARIAN/VETERINARIAN SURGEON (each taxed individually); VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)</u>	
<u>RADIO STATION, COMMERCIAL; (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)</u>	\$110.25
<u>RAILROAD COMPANIES, whose tracks extend into or through corporate limits (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)</u>	\$414.54
<u>REAL ESTATE BROKERS: Each broker</u>	\$165.38

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<u>RENTAL SUPERGROUP:</u> <u>Apartments, Hotels, Bed and Breakfast dwellings, Time Share Facilities, and Motels. Taxed for each apartment/unit/room.</u>	<u>\$6.62</u>
<u>RENTAL SERVICE: Trailers and Utility</u>	<u>\$66.15</u>
<u>RENTAL SERVICE: Service in connection with merchant's business tax receipt.</u>	<u>\$44.10</u>
<u>RENTAL SERVICE: Service not connected with merchant's business tax receipt</u>	<u>\$110.25</u>
<u>REPAIR SHOPS: Air conditioning</u>	<u>\$110.25</u>
<u>REPAIR SHOPS: Aircraft, overhauling parts</u>	<u>\$110.25</u>
<u>REPAIR SHOPS: Appliances, Household</u>	<u>\$110.25</u>
<u>REPAIR SHOPS: Appliances, Industrial</u>	<u>\$165.38</u>
<u>REPAIR SHOPS: Audio, video and electronic equipment</u>	<u>\$165.38</u>
<u>REPAIR SHOP: Bicycles</u>	<u>\$66.15</u>
<u>REPAIR SHOPS: Clocks</u>	<u>\$66.15</u>
<u>REPAIR SHOPS: Communication (telephones, pagers, etc.)</u>	<u>\$110.25</u>
<u>REPAIR SHOPS: Furniture</u>	<u>\$77.18</u>
<u>REPAIR SHOPS: Gun Repair</u>	<u>\$77.18</u>
<u>REPAIR SHOPS: Jewelry/watches</u>	<u>\$55.13</u>
<u>REPAIR SHOPS: Locksmith</u>	<u>\$77.18</u>
<u>REPAIR SHOPS: Shoe repair</u>	<u>\$55.13</u>
<u>REPAIR SHOPS: Welding</u>	<u>\$66.15</u>
<u>REPAIR SHOPS: Unclassified (none of above)</u>	<u>\$82.69</u>
<u>RESTAURANTS: TAKE OUT ONLY</u>	<u>\$82.69</u>
<u>RESTAURANTS: 1—15 persons, both inclusive</u>	<u>\$55.13</u>
<u>RESTAURANTS: 16—50 persons, both inclusive</u>	<u>\$88.20</u>
<u>RESTAURANTS: 51—199 persons, both inclusive</u>	<u>\$166.48</u>
<u>RESTAURANTS: Over 200 persons</u>	<u>\$248.06</u>
<u>RESTAURANTS: Sidewalk Cafe</u>	<u>\$110.25</u>
<u>RETAIL OR SALES SUPERGROUP:</u> <u>Included business activities: AIRCRAFT, sale and display (including heavier-than-air and lighter-than-air) (Note: All brokers in the office require a separate broker business tax receipt, see</u>	<u>\$165.38</u>

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<u>Brokers or Brokerage); CANVAS SHOP; COFFEE HOUSE (no cooking); CONSIGNMENT SHOP/THRIFT STORE; CONVENIENCE STORE: Kiosk (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store, multipurpose (defined in section 47-35.1 of this Code.); DISTRIBUTOR (This category is for wholesale operations only. No inventory may be maintained at the location. For retail operations see Merchant); FLORISTS; JEWELRY (new only); JEWELRY DEALERS who buy and sell or offer to buy and sell gold and silver and other precious metals (This category must comply with sections 15-201 through 15-228 of this Code.); OILS, wholesale; SALES OFFICE (no retail sales); SNACK BAR (no cooking); THEATER (This category is for those theaters that conduct live performances.); TIME SHARE (This category is for the office that sells and purchases timeshares. A state license is required.); YACHT SALES OFFICES (No inventory at this location.)</u>	
<u>RINKS: Bicycle and Skating or Other</u>	<u>\$248.06</u>
<u>SCHOOLS: Dance</u>	<u>\$77.18</u>
<u>SCHOOLS: Instructional courses/technical/business</u>	<u>\$110.25</u>
<u>SCHOOLS: Private school Less than 25 pupils</u>	<u>\$34.18</u>
<u>SCHOOLS: Private school 25 or more pupils</u>	<u>\$102.53</u>
<u>SCHOOLS: Self-defense</u>	<u>\$77.18</u>
<u>SECONDHAND GOODS/ANTIQUES (This category must comply with sections 15-201 through 15-228 of this Code)</u>	<u>\$110.25</u>
<u>SECRETARIAL SERVICES: less than 3 employees (including owner)</u>	<u>\$55.13</u>
<u>SECURITY GUARD SERVICES (office)</u>	<u>\$165.38</u>
<u>SECURITY GUARD(S) each taxed individually</u>	<u>\$11.03</u>
<u>SELF STORAGE FACILITY: Up to 5,000 square feet</u>	<u>\$110.25</u>
<u>SELF STORAGE FACILITY: Over 5,000 square feet</u>	<u>\$165.38</u>
SERVICES SUPERGROUP: Included business activities: <u>ADJUSTER; ADVERTISING; AERONAUTICAL RESEARCH AND DEVELOPMENT; AIRCRAFT FIXED BASE OPERATIONS (This category includes aircraft storage.); AIRCRAFT LEASING (includes charter/charging fees for passenger transport);</u>	<u>\$165.38</u>

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<p><u>AIRCRAFT REPAIR (includes painting); ANSWERING SERVICES, (This category includes all offices that provide telephone messaging services, mailboxes and/or other services for individuals who work offsite.); ASTROLOGERS, FORTUNETELLERS, PALMISTS, HYPNOTISTS, MIND READERS, MEDIUMS, ETC.; AUTOMATIC AMUSEMENT MACHINE DISTRIBUTOR (This category applies where the business maintains a permanent location within the city.); AVIATION EQUIPMENT, MANUFACTURE AND SERVICE; AVIATION INSTRUCTION FACILITIES (for flight and ground maintenance personnel); BODY WAXING; BODY WRAPS; BUILDING INSPECTION SERVICE; (This category includes those businesses that provide services such as copying, faxing, etc.); BUSINESS CONSULTANT; CABLE T.V. COMPANY; CASUALTY AND LIABILITY INSURANCE COMPANIES, including bonding companies, writing BUSINESS CENTER: ; CHARTER ARRANGEMENTS (air and sea); CHECK CASHING SERVICES; CIRCULARS AND HANDBILLS, distribution only, no sales without a vending license (See Chapter 3 of this Code of for specific requirements for advertising.); CLUBS, PRIVATE; COMMUNICATION SERVICES; COMPUTER SERVICES (includes consulting, marketing, payroll, programming, etc.); COPY CENTER (no other services provided); COUNSELING AGENCY (family, financial, employment); COURT REPORTING SERVICES: over 2 employees in office (including owner); CREDIT AND BILLING ASSOCIATIONS, (This category is for firms, corporations or offices used for credit, bank, billing claims, collection or repossession services. For medical billing services see the Medical category.); DATING SERVICE: Dating Service; DATING SERVICE: Escort Service; DATING SERVICE: Introduction Service; DATING SERVICE: Matchmaking Service; DETECTIVE/PRIVATE INVESTIGATOR (requires state license); DEVELOPER/DEVELOPMENT (real estate); EMPLOYMENT: Day Labor placement; EMPLOYMENT: Permanent placement; EMPLOYMENT: Temporary placement; ENTERTAINMENT, HOME; ENTERTAINMENT, NIGHTCLUB (This category includes restaurants, dining rooms and similar establishments where floor</u></p>	
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<p><u>shows or other forms of lawful entertainment is provided for guests. The definition of nightclub is found in section 47-35.1 of this Code.); EXECUTIVE SUITES; FINANCIAL/INVESTMENT PLANNING CONSULTANT; FIRE INSURANCE COMPANIES writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leasehold, insurrection, 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; Flight instruction and ground training; FOOD PROCESSING; FRANCHISE DEALER; FUNDRAISER; FUNERAL HOMES; GRAPHIC DESIGN; GYM (The State of Florida requires a bond for memberships over 30 days with exercise equipment on premises.); HEALTH RECREATION FACILITY (No retail sales without a separate business tax receipt. The State of Florida requires a bond for memberships over 30 days whenever exercise equipment is on premises.); HOME HEALTH CARE; HOMEMAKERS, visiting home; IMPORT/EXPORT (no retail sales without merchant's business tax receipt); INSURANCE FINDERS; INTERIOR DESIGN CONSULTANT (requires insurance); LIFE INSURANCE COMPANIES writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual or quarter annual premium paying basis; MAIL BOX SERVICE ESTABLISHMENTS (A separate business tax receipt is required for each individual operating from the site. An affidavit must be submitted to provide the required information necessary to determine the number of individuals operating from the site. A form will be provided by the business tax division. See section 15-32(b) of this Code);</u></p>	
<p>SERVICES SUPERGROUP (Cont'd): <u>MAIL ORDER ESTABLISHMENT (This category prohibits inventory on site.); MANAGEMENT CONSULTANT; MARINE CONSULTANT; MARKETING CONSULTANT; MEDIATOR; MODEL/TALENT AGENCY (State of Florida license required.); MORTGAGE BROKERS, negotiating loans for mortgage brokerage fee; MORTGAGE SERVICE; NAIL SALON ; OFFICE (where no other classification exists in this Code for this service) professional or</u></p>	<p><u>\$165.38</u></p>

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<u>administrative, no sales from site without separate retail or wholesale business tax receipt; PACKAGING AND SHIPPING; PARALEGAL; PERSONAL TRAINER (This category may perform services that require separate business tax receipts.); PLACE OF ASSEMBLY; PRODUCT ASSEMBLY; PROCESS AND ASSEMBLY OF PREVIOUSLY PREPARED MATERIALS; PRODUCTION COMPANY (music, videos, and film); PROMOTERS: Entertainment, sports or contests; PROMOTERS: Services/consulting; PROPERTY MANAGEMENT OR DEVELOPMENT AGENTS; PUBLISHER/PUBLISHING COMPANY; REAL ESTATE CONSULTANT; RECORDING STUDIO; REFERRAL SERVICES (to include Nurse Registry); REPOSSESSION/RECOVERY; SECURITY CONSULTANT; SURVEYOR: Land; SURVEYOR: Marine; TAG/TITLE SERVICES; TATTOO PARLOR (see also Artist and Body Piercing Artist); TELEMARKETING; TELEVISION STATIONS, COMMERCIAL (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.); TOUR ORGANIZER; TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required); UNCLASSIFIED CONSULTANT; UNCLASSIFIED, not otherwise set out herein (see section 15-56 of this Code); VALET PARKING (insurance required); VIRTUAL OFFICE; YACHT BROKERS: For each broker; YACHT MANAGEMENT (This category is not for consultants.)</u>	
<u>SHIPS AND SHIPPING, agents or representatives</u>	<u>\$110.25</u>
<u>SHOESHINE (PER CHAIR)</u>	<u>\$11.03</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level I</u>	<u>\$165.38</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level II</u>	<u>\$165.38</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level III</u>	<u>\$220.50</u>

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<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level IV</u>	<u>\$220.50</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level V</u>	<u>\$275.63</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Skilled medical service facility</u>	<u>\$165.38</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Treatment and rehabilitation facility</u>	<u>\$165.38</u>
<u>SOLICITORS: Soliciting orders in offices or houses, intrastate commerce only (must comply with Chapter 23 of this Code)</u>	<u>\$110.25</u>
<u>STATE CONTRACTOR:</u> <u>(As defined in Florida Statutes sections 489.105 and 489.505. These contractors are certified by the State of Florida and must meet the requirements of Chapter 489 of Florida State Statutes.)</u>	<u>\$165.38</u>
<u>STORAGE FACILITIES (Warehouse)</u>	<u>\$165.38</u>
<u>TAILORS, custom clothiers (Where merchandise is sold a separate Merchants business tax receipt is required.)</u>	<u>\$55.13</u>
<u>TELEGRAPH COMPANY: Branch office</u>	<u>\$165.38</u>
<u>TELEGRAPH COMPANY: Main office</u>	<u>\$414.54</u>
<u>TELEPHONE: Pay Phone</u>	<u>\$82.69</u>
<u>TELEPHONE SYSTEM AND COMPANIES, intrastate business only (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)</u>	<u>\$385.88</u>
<u>TICKET AGENT</u>	<u>\$110.25</u>
<u>TRAILER PARK/MOBILE HOME PARK: Up to and including 10 units or places of abode</u>	<u>\$77.18</u>
<u>UPHOLSTERER</u>	<u>\$77.18</u>
<u>VACATION RENTALS</u>	<u>165.38</u>
<u>VEHICLE TRANSPORT</u>	<u>\$165.38</u>

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<u>VEHICLES FOR HIRE, TAXICABS: (See Chapter 27 Article II of this Code for requirements for this category. See section 27-1 for the definition of taxicab. City Commission approval is required as outlined in section 27-43. The fee listed is for each authorized taxicab.)</u>	<u>\$68.36</u>
<u>VEHICLES FOR HIRE, TAXICABS: 0 to 50 vehicles</u>	<u>\$413.44</u>
<u>VEHICLES FOR HIRE, TAXICABS: 51—100 vehicles</u>	<u>\$551.25</u>
<u>VEHICLES FOR HIRE, TAXICABS: Over 100 vehicles</u>	<u>\$689.06</u>
<u>VEHICLES FOR HIRE, TAXICABS: Over 5-passenger vehicle</u>	<u>\$47.41</u>
<u>VEHICLES FOR HIRE, TAXICABS: Not more than 5 passengers</u>	<u>\$34.18</u>
<u>VEHICLES FOR HIRE, TAXICABS: 6—9 passengers</u>	<u>\$47.41</u>
<u>VEHICLES FOR HIRE, TAXICABS: 10 or more passengers</u>	<u>\$131.25</u>
<u>VEHICLES FOR HIRE: Unclassified, per vehicle</u>	<u>\$5.51</u>
<u>VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)</u>	<u>\$137.81</u>
<u>VEHICLES: Automobile body shop with painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>VEHICLES: Automobile body shop without painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>VEHICLES: Automobile, new car sales (This category does not include used car sales. A state license is required at each location. See section 47-18.3 of this Code for specific requirements for this use)</u>	<u>\$165.38</u>
<u>VEHICLES: Automobile, used car department (This category is for used car sales conducted from the same location where new car sales are conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required.)</u>	<u>\$165.38</u>
<u>VEHICLES: Automobile, used car lot (storage)</u>	<u>\$110.25</u>
<u>VEHICLES: Automobile, used car sales (This category is for used car sales at a location where new car sales are not conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required at each location.)</u>	<u>\$157.50</u>
<u>VEHICLES: Carting, express, hauling, and storage yards</u>	<u>\$165.38</u>

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<u>VEHICLES: Motorcycle and moped rentals</u>	<u>\$110.25</u>
<u>VEHICLES: Motorcycle and moped sales (A state license is required at each location)</u>	<u>\$110.25</u>
<u>VEHICLES: section 47-18.4 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>VEHICLES: Servicing and minor/major repair (See section 47-18.4 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>VEHICLES: Towing services only (no vehicle storage)</u>	<u>\$110.25</u>
<u>VEHICLES: Truck sales or display (See section 47-18.34 of this Code for specific requirements for this use.)</u>	<u>\$165.38</u>
<u>VEHICLES: Truck servicing and repairs (See section 18.4 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>VEHICLES: Vehicle mobile washing, waxing and detailing (This category is for vehicles that provide this service throughout the city. The fee is for each vehicle performing the service.)</u>	<u>\$165.38</u>
<u>VEHICLES: Vehicle washing, waxing, and detailing (This category is for business at a permanent location.)</u>	<u>\$165.38</u>
<u>VEHICLES: Window tinting/detailing (no painting)</u>	<u>\$110.25</u>
<u>VEHICLES: Wrecking/storage yards (includes automotive wrecking, salvage, storage yards. See section 47-35.1 of this Code for definition of automotive wrecking yard.)</u>	<u>\$165.38</u>
<u>VENDING MACHINE DISTRIBUTORS (This category applies where the distributor maintains a permanent location within the city)</u>	<u>\$55.13</u>
<u>VENDING MACHINES, (This category applies to coin-operated or token-operated vending machines that dispense products or merchandise. See section 15-48 of this Code for special requirements for this category. The fee listed is for each machine. The business tax is assessed based on the highest number of machines located on the business premises on any single day during the previous tax year, or in the case of a new business based on an estimate for the current year. See section 15-48 of this Code for other vending machine requirements.)</u>	<u>\$9.92</u>
<u>VENDOR, For each vehicle (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code).</u>	<u>\$220.50</u>

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<u>WATER PURIFICATION SERVICES</u>	<u>\$165.38</u>
<u>WATER SOLD IN BOTTLES (EACH COMPANY)</u>	<u>\$55.13</u>
<u>WATER TAXI</u>	<u>\$55.13</u>
<u>WATERCRAFT, PARASAILING, office use only</u>	<u>\$165.38</u>
<u>WATERCRAFT, PRIVATE BOAT USES, dock rentals, 4 or more boats</u>	<u>\$110.25</u>
<u>WATERCRAFT, SHIPYARDS: More than \$100,000.00</u>	<u>\$275.63</u>
<u>WATERCRAFT, SIGHTSEEING: Up to 10 passengers</u>	<u>\$34.18</u>
<u>WATERCRAFT, SIGHTSEEING: 11—50 passengers</u>	<u>\$47.41</u>
<u>WATERCRAFT, SIGHTSEEING: 51 to 100 passengers</u>	<u>\$110.25</u>
<u>WATERCRAFT, SIGHTSEEING: Over 100 passengers</u>	<u>\$165.38</u>
<u>WATERCRAFT, TOWING AND LIGHTERING: For each barge or lighter in excess of the number of tow boats licensed hereunder, or for each barge or lighter not permitted in connection with each tow boat</u>	<u>\$16.54</u>
<u>WATERCRAFT, TOWING AND LIGHTERING: More than 2 tow boats</u>	<u>\$82.79</u>
<u>WATERCRAFT: For each commercial boat, charter or cruising (This subcategory must comply with requirements of section 15-32(b) of this Code.)</u>	<u>\$88.20</u>
<u>WATERCRAFT: Marina, offering sales, repairs, fuel and multiple services</u>	<u>\$275.63</u>
<u>WATERCRAFT: Marine repairs, mobile repairs (This subcategory requires an approved business location. See section 47-18.37 of this Code for specific requirements for this use.) f</u>	<u>\$157.50</u>
<u>WATERCRAFT: Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)</u>	<u>\$110.25</u>
<u>WATERCRAFT: New boat storage</u>	<u>\$165.38</u>
<u>WATERCRAFT: Pier/dock rental</u>	<u>\$165.38</u>
<u>WATERCRAFT: Used boat rentals (See section 47-18.36 for specific requirements for this use.)</u>	<u>\$165.38</u>
<u>YACHT SALESMEN: Each salesperson</u>	<u>\$55.13</u>

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SECTION 3. That if any clause, section, or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby but shall remain in full force and effect.

SECTION 4. That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 5. That at the direction of the City Attorney, the publisher of the Code of Ordinances of the City of Fort Lauderdale, Florida, is authorized to conform chapter, article, section, subsection, clause numbers and letters, and capitalization, as set forth in the Code of Ordinances of the City of Fort Lauderdale, Florida, and to correct any non-substantive scrivener's errors in the codification of this Ordinance.

SECTION 6. Section 2 of this Ordinance shall take effect on July 1, 2026.

SECTION 7. Except as provided in Section 6, this Ordinance shall take effect immediately upon final passage.

PASSED FIRST READING this 20th day of January, 2026.

PASSED SECOND READING this _____ day of _____, 2026.

Mayor
DEAN J. TRANTALIS

ATTEST:

City Clerk
DAVID R. SOLOMAN