

City of
Fort Lauderdale



Business Tax Analysis

March 4, 2025

Final

HdL Companies

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Executive Summary

Background

The City of Fort Lauderdale requires entities or persons that are carrying on business in the City to obtain a business license and to pay what is referred to as a Business Tax Receipt.¹ As noted in the City's code, the purpose of this tax is twofold: (1) for regulatory purposes, where permissible by law; and (2) for revenue purposes. In this study, we review the revenue-generating aspect of the Business Tax Receipt.

The scope of the tax study

HdL Companies ("we" or "HdL") was asked to review the City's current tax structure, compare that structure to a select group of cities, and, working with staff, to explore options for generating additional revenue from the Business Tax Receipts while minimizing the impact on business and looking at the possibility of grouping specific categories into more general categories.

Key findings and conclusions

1. The City has the ability to raise the business tax up to 5% every other year without the need for an equity commission to be formed.
2. Using a 9-year schedule of increases, the City can generate between \$300k to \$900k in additional annual revenue to fund essential services.
3. The City has the ability to reduce the number of categories in which businesses are classified to determine the tax rate.
4. By consolidating business tax classification categories, the City can alleviate the burden on its staff responsible for administering the Business Tax Receipt.

Five Key Components of A Business License Tax

1. **The taxable activity.** In the City of Fort Lauderdale, the taxable activity is "...transact[ing] and carry[ing] on any business, trade, profession, calling or occupation in the City..."
2. **The measure of the taxable activity.** Once we know what is taxed, we must measure how much of that taxable activity is occurring. Some cities may measure the number of employees. A more modern trend is to measure the gross receipts.
3. **The rate.** Given a certain amount of taxable activity, a rate is applied to determine how much tax is owed.
4. **The classification.** Cities often group certain kinds of businesses together and apply different tax rates to each group. For example, a city might want to charge restaurants a lower rate than commercial rentals.
5. **The results.** Since we are concerned with the revenue-generating aspect of the business license, when we refer to the "results" of the tax, we mean the revenue generated for the City.

¹ City of Fort Lauderdale Municipal Code (FLMC) §15-28. The tax is also referred to as a "fee" in some parts of the code. For example, in FLMC §15-57. But for simplicity and consistency, we will refer to the amount owed as a "tax".

SECTION 1 – Current Structure Analysis and Comparisons

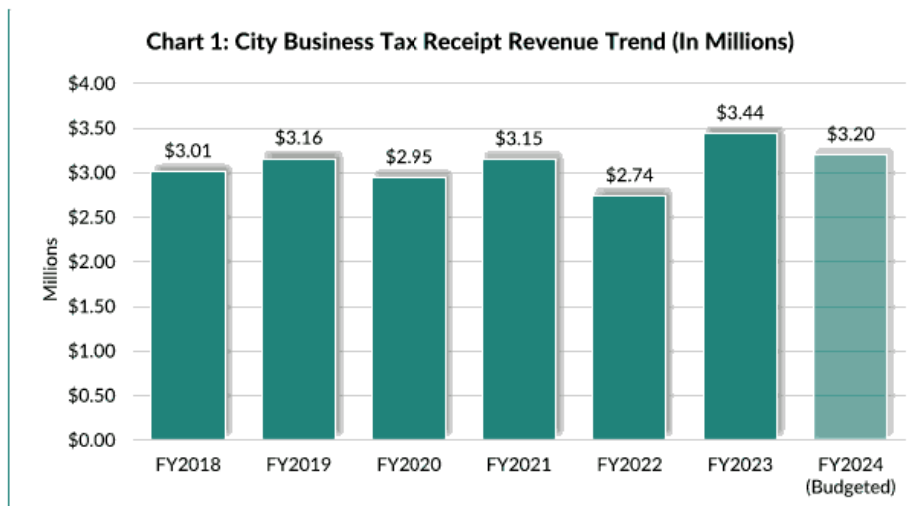
Business Tax - Analysis

Fort Lauderdale has approximately 21,000 businesses contributing to the Business Tax Receipts. Since fiscal year FY18, Business Tax Receipt revenue has averaged approximately \$3.09 million. In FY23, the City collected \$3.44 million in business tax receipt revenue on a cash receipts basis. This study is based on an economic view of business tax receipt activity and aims to identify a single year of base revenue. In this framework, the City assessed \$3.04 million in revenue from business tax receipts issued for the period between Oct 1, 2022, and Sep 30, 2023.

A note about fiscal years. Throughout this report, the fiscal year is referred to by the second of the two calendar years. For example, "FY19", means the fiscal year that started on October 1, 2018, and ended on September 30, 2019.

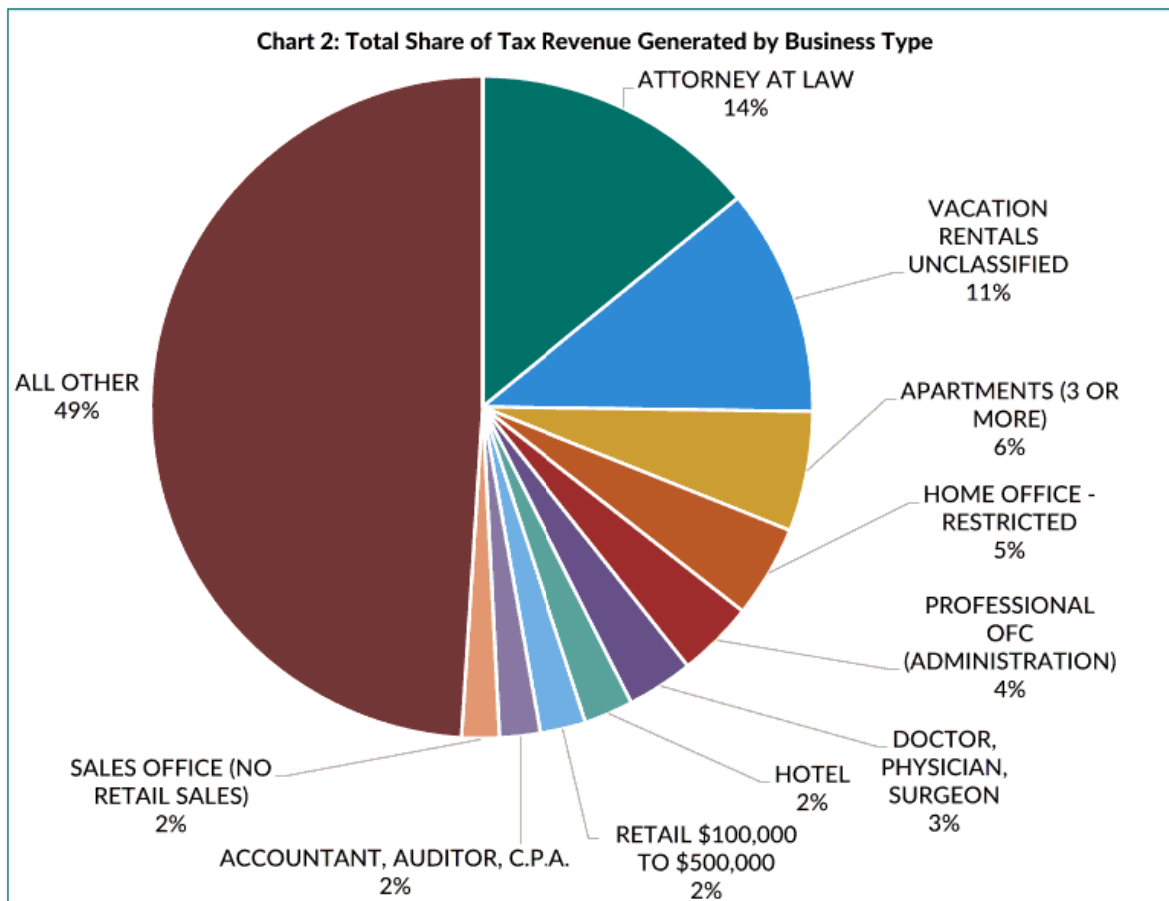
The model's view of data excludes revenue from penalties and ignores the timing of payments; for example, a business pays a delinquent bill in January 2024 for the license period ending September 2023 and, at that time, pays \$100 in tax plus \$25 in penalties. On a cash basis, the City's revenue would be \$125, as reported in FY24. For the purposes of this report, the revenue would be \$100 for FY23, as that is the period the payment was for, and the revenue from penalties would be excluded from the analysis. It is important to remember the model's view totals \$3.04 million in revenue. Since one of the aims of the study is to explore what additional revenue might be generated, this figure will form the baseline against which other revenue options will be measured.

Chart 1 below shows the reported revenue for each fiscal year since FY18, including penalties. As shown in the chart, the City's business tax receipt revenue results have been steady. If the tax is not changed and the economy remains roughly the same, the results of the City's current tax will likely have similar outcomes.



Business Tax – Composition of Rates and Current Structure

Chart 2 below shows the key business types that generate the City's business tax receipt revenue.



The City's current business tax receipts structure currently generates revenue from 447 different business type categories. The chart above shows that about half of revenue comes from 437 categories all contributing less than \$50,000 each with most of those categories producing less than \$2,000 with only a handful of businesses in each category.

Currently, the range of flat fees assessed is from \$0 for exempt businesses to \$983.85 for the "Bottle Clubs" category. Of the 20,919 businesses used in the analysis, 13,037 businesses assigned to 191 Categories pay a \$157.50 flat rate. The 447 categories used from the current structure charge 54 unique rates.

Below is a sample of the categories outlined in the City's current rate schedule. The whole schedule is found in Appendix A. As you read through, please note the number of classifications. A large number of classifications increases the administrative burden for City Staff and taxpayers, especially when these groupings are similar and pay the same rates. Currently, there are only three administrative personnel, including the supervisor, to review and process all 20,919 business tax receipt renewals and all new business applications. There is one additional staff member to act as inspector. The complexity of the category structure contributes to the difficulty of administering the Business Tax Receipt.

Table 1: City Current Tax Structure

Category Number	Category Name and Description	Tax Amount Assessed
4063.10	GENERAL CONTRACTOR	\$157.50
4063.43	GENERAL BUILDING CONTRACTOR, Class A	\$84.00
4137.00	MERCHANTS (This category includes storekeepers and dealers in goods, wares, and merchandise other than those specially classified. See section 15-37 of this Code for merchant requirements. This category must comply with the requirements of section 15-32 of this Code):	
	Retail stock:	
4137.01	Up to and including \$3,000.00	\$48.30
4137.02	Over 3,000.00 to \$10,000.00	\$65.10
4137.03	Over 10,000.00 to \$20,000.00	\$81.90
4137.04	Over 20,000.00 to \$50,000.00	\$122.85
4137.05	Over 50,000.00 to \$100,000.00	\$245.70
4137.06	Over 100,000.00 to \$500,000.00	\$409.50
4137.07	Over 500,000.00 to \$1,000,000.00	\$514.50
4137.08	Over \$1,000,001.00	\$682.50
4147.00	NAIL SALON	\$157.50
4183.00	PROFESSIONAL OFFICE (Administration Office)	\$157.50
4208.03	STORAGE FACILITIES (Warehouse)	\$157.50
4047.03	INTERMEDIATE CHILDCARE FACILITY, 25-50 children	\$157.50
4007.01	AERONAUTICAL RESEARCH AND DEVELOPMENT	\$157.50

(Continued on the next page.)

City of Fort Lauderdale: Comparison to Neighboring Cities

Fort Lauderdale is near the middle for Business Tax Receipt revenue generation compared to nearby and/or similar-sized cities. Table 2 illustrates key features of each jurisdiction, namely population, estimated number of businesses, and Business Tax Receipt revenue.

Please note that the revenue is for FY23, which is the most recent data available in reported publicly available financial statements.

Table 2: Jurisdiction Comparison Data³

Jurisdiction Name	Estimated Population	Estimated Businesses	Tax Schedule General	Revenue in FY 23*	Year Adopted
Orlando	316,081	36,568	Multiple Tax Types	\$10,378,552	2010
City of Miami	455,924	61,612	Multiple Tax Types	\$8,555,000**	2009
Jacksonville	985,843	64,893	Multiple Tax Types	\$6,779,000	1995
West Palm Beach	120,932	15,539	Flat Rate Categories	\$4,206,715	2006
Fort Lauderdale	183,146	20,919	Multiple Tax Types	\$3,440,000	1953
Hollywood	152,650	17,225	Tiered Flat Rate	\$2,422,526	2007
Sunrise	96,309	9,937	Flat Rate/ Gross Receipts/Employee	\$2,135,459*	2007
Pompano Beach	112,302	15,121	Tiered Flat Rate	\$2,557,924	1958
Aventura	38,930	6,758	Tiered Flat Rate/Gross Receipts	\$1,011,000	2008
Coral Springs	133,369	13,815	Tiered Flat Rate	\$991,983*	1972
Cooper City	34,106	3,084	Tiered Flat Rate	\$355,730	2007

*These cities do not have a publicly published figure for FY23, so the figure presented is for FY22.

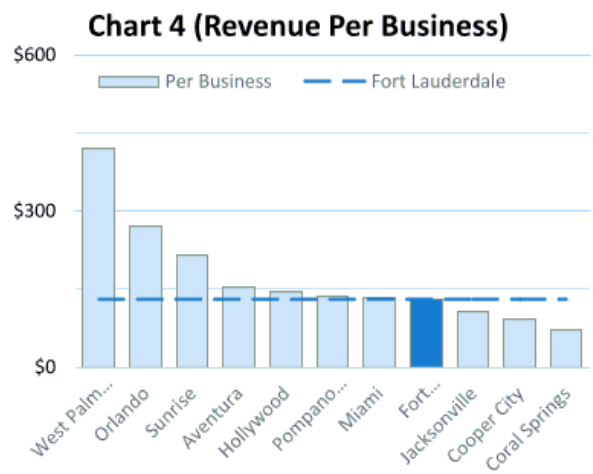
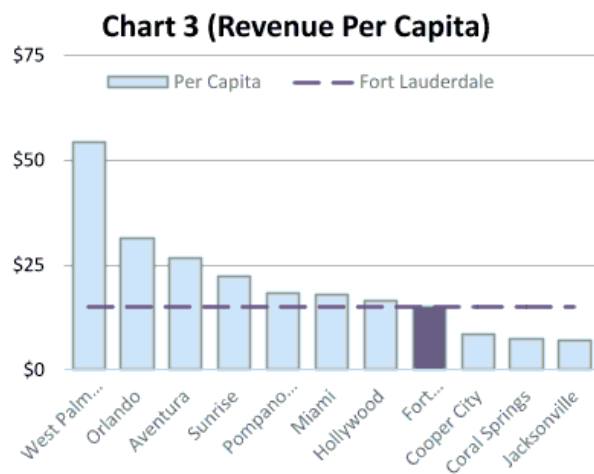
**The City of Miami does not have a published actual figure for FY23, so the figure presented is the budgeted amount for FY23 found in their most recent budget.

³ Figures above are obtained from United States Census Bureau Records, estimations using statewide averages, and published city financial documents.

While Fort Lauderdale is technically in the middle of the comparison set, there is a large gap between Fort Lauderdale and West Palm Beach. One of the significant factors is the presence of an uncapped gross receipts or inventory value, as the measure of economic activity in the retail and manufacturing categories. The City of Fort Lauderdale currently has a cap of \$682.50 for retail merchants with over \$1 million inventory value while West Palm Beach has a rate of \$4.63 per \$1,000 of inventory value, uncapped.

The City of Hollywood and Fort Lauderdale are similar in population, estimated business counts, and revenue. They will be a good comparison as we explore hypothetical businesses, per capita, and per business metrics. Fort Lauderdale could increase the rates and remain comparable to other cities in this comparison set.

The cities in the comparison set of Table 2 vary in both population and number of businesses. Yet, even when controlled for the variables of population and number of businesses, Fort Lauderdale continues to rank lower than comparative cities as shown in the graphs below.



Rate Comparison - City of Fort Lauderdale vs. Neighbors

In Tables 4A and 4B, we compare the tax results for different businesses across jurisdictions. We include these other jurisdictions to compare different types of tax structures and other jurisdictions around the region. Because of the number of jurisdictions, we have broken the comparisons into two sets of charts. Charts 4A and 4B compare the tax results. The selection of sample businesses is meant to show not only a wide range of total gross receipts and employee counts but also a range of business types. These are hypothetical businesses that are generally found in all jurisdictions.

Table 4A: Current Result Comparison Based on Sample Businesses

Sample Business	Gross Receipts/ Employee/Units	Fort Lauderdale	Aventura	Cooper City	Coral Springs	Hollywood	Jacksonville
Outside Subcontractor	\$5,000/1/0	\$158	\$194	\$50	\$161	\$251	\$31
Small Craft Business	\$20,000/1/0	\$82	\$208	\$50	\$226	\$126	\$263
Lawn & Gardening Services	\$50,000/2/0	\$21	\$58	\$50	\$161	\$251	\$200
General Contractor - Remodeling	\$85,000/3/0	\$158	\$194	\$100	\$161	\$251	\$41
Commercial Landlord	\$150,000/1/5	\$158	\$116*	No City BLT	\$541	\$126	\$200
Engineering Firm	\$500,000/5/0	\$473	\$982	\$300	\$161	\$984	\$100
Restaurant Chain	\$625,000/20/0	\$159	\$116	\$60	\$241	\$190	\$106
Dentist Office	\$2,000,000/10/0	\$315	\$1,964	\$120	\$161	\$698	\$200
Residential Apartments	\$3,000,000/10/100	\$630	\$2,454	\$304	\$1,275	\$510	\$188
Warehousing/ Distribution	\$5,000,000/15/0	\$158	\$116	\$70	\$161	\$510	\$200
Supermarket	\$25,000,000/300/0	\$683	\$57,981	\$41,657	\$1,219	\$1,020	\$1,500
		\$2,991	\$64,265	\$42,761	\$4,467	\$4,917	\$3,029

Table 4B: Current Result Comparison Based on Sample Businesses

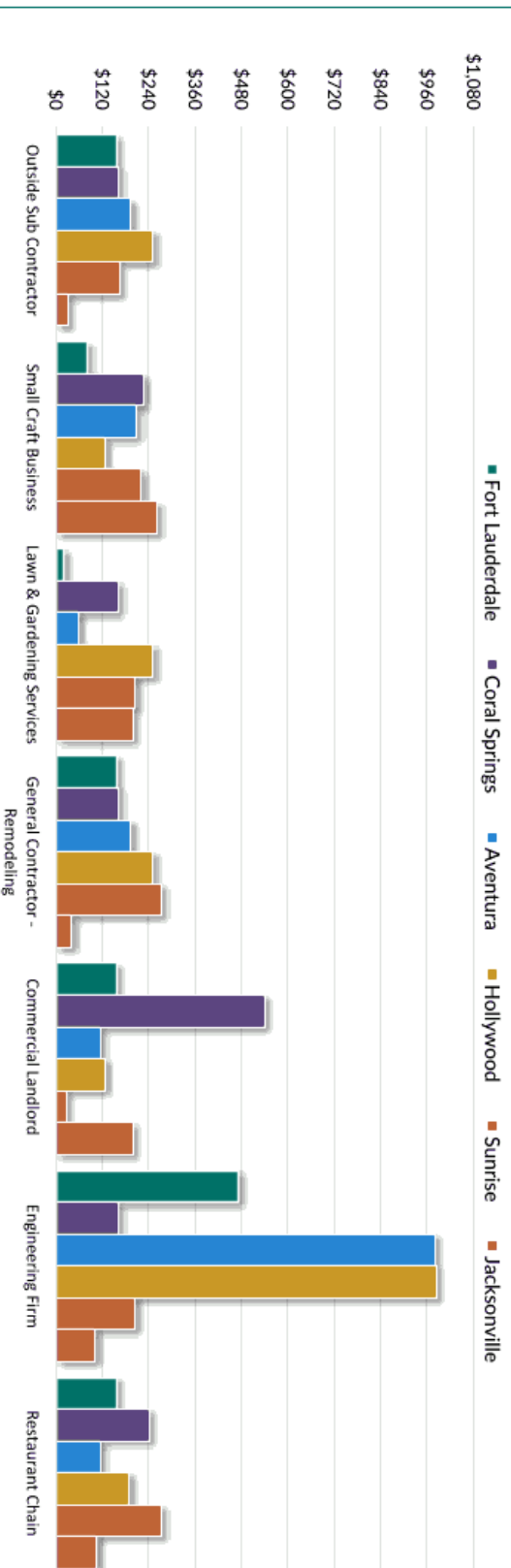
Sample Business	Gross Receipts/Employee/Units	Fort Lauderdale	Miami	Orlando	Pompano Beach	Sunrise	West Palm Beach
Outside Subcontractor	\$5,000/1/0	\$158	No City BLT	\$55	\$134	\$164	\$87
Small Craft Business	\$20,000/1/0	\$82	\$177	\$81	\$121	\$221	\$127
Lawn & Gardening Services	\$50,000/2/0	\$21	\$99	\$138	\$64	\$205	\$87
General Contractor - Remodeling	\$85,000/3/0	\$158	No City BLT	\$83	\$262	\$273	\$87
Commercial Landlord	\$150,000/1/5	\$158	\$296	\$378	\$128	\$27	\$58
Engineering Firm	\$500,000/5/0	\$473	\$116	\$331	\$128	\$205	\$87
Restaurant Chain	\$625,000/20/0	\$159	\$157	\$320	\$638	\$273	\$174
Dentist Office	\$2,000,000/10/0	\$315	\$116	\$221	\$191	\$205	\$87
Residential Apartments	\$3,000,000/10/100	\$630	\$207	\$1,765	\$2,894	\$1,005	\$58
Warehousing/ Distribution	\$5,000,000/15/0	\$158	\$400	\$524	\$128	\$205	\$289
Supermarket	\$25,000,000/300/0	\$683	\$150,021	\$34,774	\$638	\$9,359	\$115,785
		\$2,991	\$151,293	\$38,290	\$5,325	\$12,144	\$116,925

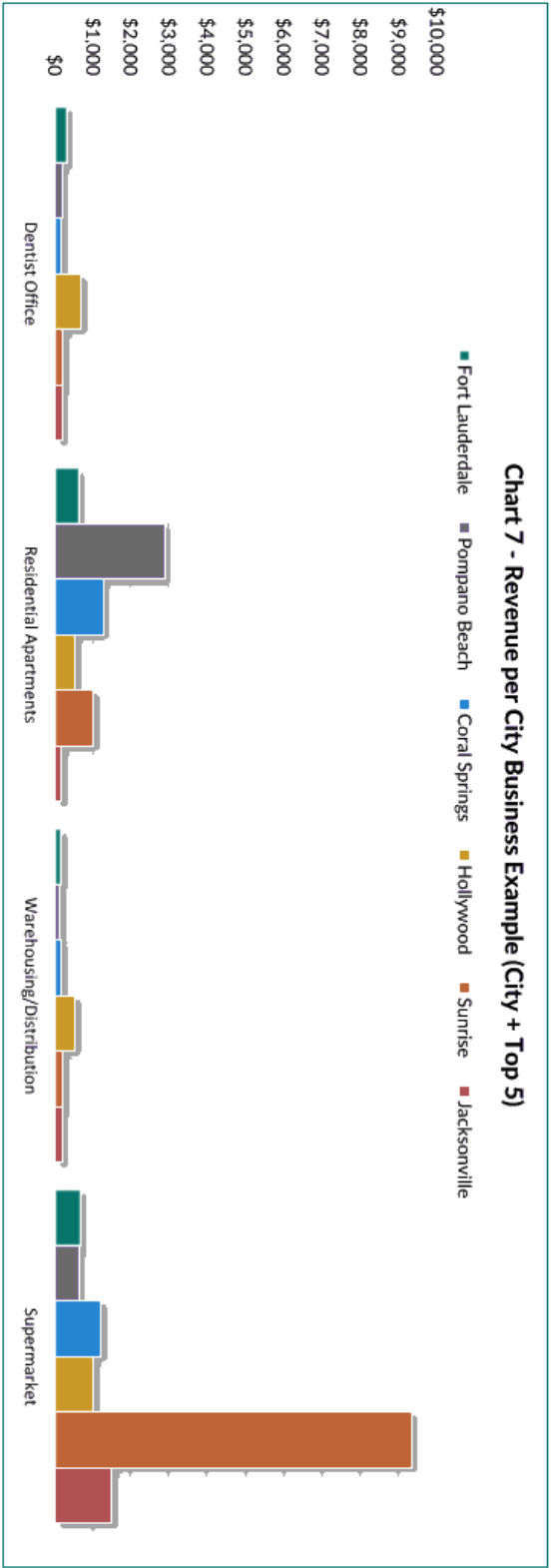
Current Rate Comparison – Hypothetical Businesses (Continued)

Chart 5 - Total Revenue for Example Businesses



Revenue per City Business Example (City + Top 5)





SECTION 2 – Category & Tax Analysis

Impacts of Raising Local Business Tax Rates (9-Year Schedule)

It is our understanding that the City has the ability to raise the Business Tax Receipt by a maximum of 5% every other year⁴. The models presented below show the fiscal impact of a 9-year schedule of increases. The three models show between a 1.5- 5% increase and a blended rate that has 5% in the first year, 3% in the third and fifth years, and 1.5% in the seventh and ninth years. The tables below show only the years in which a change occurs.

Table 5a: Current Tax Summary⁵

Total Tax Revenue	\$3,037,473.25
Average Tax Amount per Business	\$146.19
Median Tax Amount Assessed	\$157.50
Most Common Tax Amount Assessed	\$157.50
Business Tax Per Capita	\$16.58

Table 4: Model 1 – 1.5% Increase over 9 Years

1.5% Tax Increase Summary	Year 1	Year 3	Year 5	Year 7	Year 9
Total Tax Revenue	\$3,083,035	\$3,129,281	\$3,176,220	\$3,223,863	\$3,272,221
Average Tax Amount per Business	\$148.39	\$150.51	\$153.08	\$155.37	\$157.70
Median Tax Amount Assessed	\$159.86	\$162.26	\$164.69	\$167.16	\$169.67
Most Common Tax Amount Assessed	\$159.86	\$162.26	\$164.69	\$167.16	\$169.67
Business Tax Per Capita	\$16.83	\$17.08	\$17.34	\$17.60	\$17.86

Table 5: Model 2 – 3% Increase over 9 Years

3% Tax Increase Summary	Year 1	Year 3	Year 5	Year 7	Year 9
Total Tax Revenue	\$3,128,597	\$3,222,455	\$3,319,129	\$3,418,703	\$3,521,264
Average Tax Amount per Business	\$150.78	\$155.31	\$159.96	\$164.76	\$169.71
Median Tax Amount Assessed	\$162.23	\$164.66	\$167.13	\$169.64	\$172.19
Most Common Tax Amount Assessed	\$162.23	\$164.66	\$167.13	\$169.64	\$172.19
Business Tax Per Capita	\$17.08	\$17.34	\$17.60	\$17.86	\$18.13

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⁴ Florida Statutes 205.0535 § (4) After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase or decrease by ordinance the rates of business taxes by up to 5 percent. However, an increase must be enacted by at least a majority plus one vote of the governing body.

⁵ Averages and other metrics exclude all exempt businesses from the calculation.

Table 6: Model 3 – 5% Increase over 9 Years

5% Tax Increase Summary	Year 1	Year 3	Year 5	Year 7	Year 9
Total Tax Revenue	\$3,189,347	\$3,348,814	\$3,516,255	\$3,692,068	\$3,876,671
Average Tax Amount per Business	\$153.71	\$161.39	\$169.46	\$177.94	\$186.83
Median Tax Amount Assessed	\$165.38	\$167.86	\$170.38	\$172.93	\$175.53
Most Common Tax Amount Assessed	\$165.38	\$167.86	\$170.38	\$172.93	\$175.53
Business Tax Per Capita	\$17.41	\$17.68	\$17.94	\$18.21	\$18.48

Table 7: Model 4 – Blended Increase over 9 Years

Blended Tax Increase Summary	Year 1 (5%)	Year 3 (3%)	Year 5 (3%)	Year 7 (1.5%)	Year 9 (1.5%)
Total Tax Revenue	\$3,189,347	\$3,237,187	\$3,334,303	\$3,384,317	\$3,435,082
Average Tax Amount per Business	\$153.71	\$158.32	\$163.07	\$165.52	\$168.00
Median Tax Amount Assessed	\$165.38	\$167.86	\$172.89	\$175.48	\$178.12
Most Common Tax Amount Assessed	\$165.38	\$167.86	\$172.89	\$175.48	\$178.12
Business Tax Per Capita	\$17.41	\$17.68	\$18.21	\$18.48	\$18.76

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Chart 8 illustrates the differing impact of each model above. The dashed green line is a 3-year moving average forecasting anticipated revenue over the next 9 years. The total impact of these models ranges from \$300k to \$900k in increase annual revenue over the forecasted average revenue.

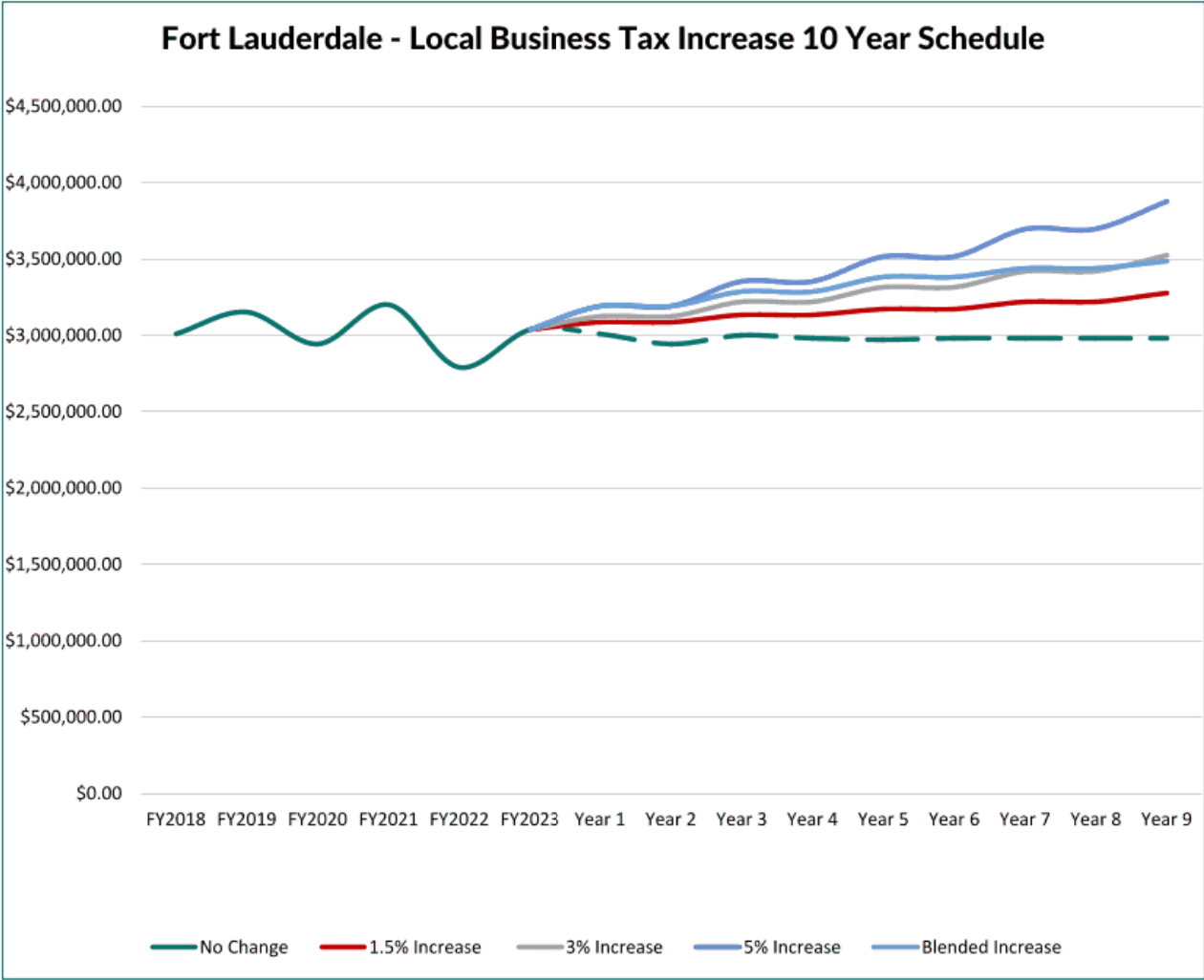


Table 6 – Comparison

Sample Business	Gross Receipts/Employee/Units	Current Rates	1.5% Increase After 9 Years	3% Increase After 9 Years	5% Increase After 9 Years	Blended Increase After 9 Years
Outside Subcontractor	\$5,000/1/0	\$158	\$170.21	\$183.17	\$201.65	\$180.75
Small Craft Business	\$20,000/1/0	\$82	\$88.34	\$95.06	\$104.66	\$93.99
Lawn & Gardening Services	\$50,000/2/0	\$21	\$22.62	\$24.34	\$26.80	\$24.10
General Contractor - Remodeling	\$85,000/3/0	\$158	\$170.21	\$183.17	\$201.65	\$180.75
Commercial Landlord	\$150,000/1/5	\$158	\$170.21	\$183.17	\$201.65	\$180.75
Engineering Firm	\$500,000/5/0	\$473	\$509.56	\$548.34	\$603.68	\$542.25
Restaurant Chain	\$625,000/20/0	\$159	\$171.29	\$184.32	\$202.93	\$181.95
Dentist Office	\$2,000,000/10/0	\$315	\$339.34	\$365.17	\$402.03	\$361.50
Residential Apartments	\$3,000,000/10/100	\$630	\$678.69	\$730.34	\$804.06	\$723.00
Warehousing/ Distribution	\$5,000,000/15/0	\$158	\$170.21	\$183.17	\$201.65	\$180.75
Supermarket	\$25,000,000/300/0	\$683	\$735.78	\$791.78	\$871.70	\$783.25
		\$2,991	\$3,226.47	\$3,472.03	\$3,822.46	\$3,433.03

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Business Classification Consolidation

In an effort to simplify the categorization and tax calculation for taxpayers and City staff we present a consolidated list of business types. Currently, there are 636 active categories and subcategories ranging from general catchall categories to specific categories encompassing a single business.

In these 636 categories, there are assigned only 61 unique rates. Ranging from a low of \$1.05 per \$1,000 of inventory price in a closing out sale (4054.04) to a high of \$983.85 for bottle clubs (4031.00). The redundancy of having so many categories paying the same rate artificially increases the administrative burden of classifying businesses in the City.

Additionally, there are 180 categories not currently being used, either because there is a more general rate that the business can be classified under or, there are no businesses that are currently registered in the City that would be classified into that business category.

In Table 8 below, the top 25 categories by business count are outlined along with the percent of the total population of businesses they make up. Roughly 63% of businesses are currently classified in one of the top 25 categories. HdL's goal is to bring that figure closer to 100%, where a greater majority of businesses will fall into categories that are easy to remember, and the need for searching out a more specific category will be reduced.

There are legal and administrative limitations the City has when considering reclassifying businesses. These limitations do not allow us to reduce the total number of categories down to the level originally hoped for, as not all current categories can be grouped into larger supergroups. The two main limitations are that businesses cannot be moved to a different category if the change in tax rate is more than a 5% increase, and groupings of businesses should be defensible and organized by similarity as much as possible.

Table 7: Current Structure's Statistics

Total Number of Categories and Subcategories	Unique Rates	Number of Categories Currently Being Used	Number of Categories Not Being Used
636	61	456	180

Table 8: Top 25 Current Business Categories by Count of Businesses

Category Name	Count of Businesses	Percent of Total Business Count
ATTORNEY AT LAW	2,713	12.97%
APARTMENTS (3 OR MORE)	2,162	10.33%
VACATION RENTALS UNCLASSIFIED	2,145	10.25%
HOME OFFICE - RESTRICTED	879	4.20%
PROFESSIONAL OFC (ADMINISTRATION)	723	3.46%
DOCTOR, PHYSICIAN, SURGEON	625	2.99%
ACCOUNTANT, AUDITOR, C.P.A.	381	1.82%
SALES OFFICE (NO RETAIL SALES)	363	1.74%
REAL ESTATE BROKER	271	1.30%
GENERAL CONTRACTOR	257	1.23%
EACH MASSEUR OR MASSEUSE	216	1.03%
RETAIL \$100,000 TO \$500,000	201	0.96%
RETAIL \$20,000 TO \$50,000	194	0.93%
RESTAURANT 51 TO 199 PERSONS	184	0.88%
PROP MGMNT/DEVELOPMENT AGENTS	181	0.87%
YACHT SALESPERSON	179	0.86%
RETAIL UP TO \$3,000.00	172	0.82%

PARALEGAL	172	0.82%
RETAIL \$3,000 TO \$10,000	167	0.80%
RESTAURANT 16 TO 50 PERSONS	159	0.76%
DENTIST	157	0.75%
CASUALTY/LIABILITY INS PER CO	155	0.74%
ENGINEER	154	0.74%
ATM (NOT LOCATED AT BANK, PER MACH)	152	0.73%
BROKER/BROKERAGE-SELLING STOCKS ETC	145	0.69%
ALL OTHER	7,814	37.35%
Total		100.00%

The steps taken by HdL to recategorize businesses have significantly streamlined the business tax classification system. Initially, we collapsed all subcategories into their overall categories if they shared the same tax rate, reducing 74 categories to 4. This included merging all contractors into two categories, Contractor "A" and Contractor "B," based on their current rate type.

We also identified and removed all unused categories, ensuring any new businesses that would have fit into these categories are now included in broader groupings, resulting in the removal of 180 categories. Furthermore, we created three super groupings to organize similar rates within high-level business types, reducing 147 categories into 4 super groupings. Any business categories not addressed in the first three steps were left unchanged.

The impact of these changes is notable. Administrative efficiency will increase due to fewer, more generic categories, which provide flexibility for assigning businesses with ambiguous classifications. The focus on the top 25 categories, which now encompass approximately 86% of businesses, allows the City to allocate resources more effectively. Overall, this process has removed 391 business categories, leaving 245 active categories with 61 unique rates, thereby simplifying and optimizing the business tax system.

Continued on the next page.

Table 9: New Category Definitions

Category Name	Categories Included	Category Definition	Fee
PROFESSIONAL SERVICES SUPERGROUP	27	See Appendix B for Full Definition	\$157.50
STATE CONTRACTOR	14	Any current Contractor classification paying \$157.50	\$157.50
COUNTY CONTRACTOR	43	Any current Contractor classification paying \$83.00	\$83.00
EXEMPT	8	All Current Exempt Categories	\$0.00
ICE CREAM STORE	2	Consolidation of 4114.01 and 4114.02 - Ice Cream Store: Eat in or Take out and Take Out Only	\$73.50
MEDICAL SUPERGROUP	4	Consolidation of 4135.01; 4135.02; 4135.03; 4136.00; 4112.00 - Medical: Scanning Centers, Laboratory Services, Medical Billing, Hospitals and Sanitariums, and Mental Health Counselors	\$157.50
RENTAL	5	Consolidation of 4012.01-4012.05 - Rental: Apartments, Hotels, Bed and Breakfast dwellings, Time Share Facility, and Motels.	\$6.30
RETAIL OR SALES SUPERGROUP	17	See Appendix B for Full Definition	\$157.50
SERVICES SUPERGROUP	99	See Appendix B for Full Definition	\$157.50
UNCHANGED CATEGORIES	236		

Table 10 - New Structure's Statistics

	Total Number of Categories and Subcategories	Count of Unique Rates	Number of Categories Currently Being Used	Number of Categories Not Being Used	Number of Categories Removed
Current Structure	636	61	456	180	--
Proposed Structure	245	61	245	--	391

Table 11 - Top 25 Proposed Business Categories by Count of Businesses

Category Name	Count of Businesses	Percent of Total Business Count	Current Rate
SERVICES SUPERGROUP	5,602	26.78%	\$157.50
PROFESSIONAL SERVICES SUPERGROUP	5,493	26.26%	\$157.50
RENTAL	2,290	10.95%	\$6.30 per Unit
RETAIL OR SALES SUPERGROUP	570	2.72%	\$157.50
STATE CONTRACTORS	513	2.45%	\$157.50
MEDICAL SUPERGROUP	305	1.46%	\$157.50
REAL ESTATE BROKERS: Each broker	271	1.30%	\$157.50
MASSAGE SALON: Each massage therapist located in a salon/spa	216	1.03%	\$20.00
MERCHANTS: Retail stock: Over 100,000.00 to \$500,000.00	201	0.96%	\$409.50
MERCHANTS: Retail stock: Over 20,000.00 to \$50,000.00	194	0.93%	\$122.85
EXEMPT	187	0.89%	\$0
RESTAURANTS: 51–199 persons, both inclusive	184	0.88%	\$158.55
COUNTY CONTRACTORS	184	0.88%	\$83.00
YACHT BROKERS AND SALESMEN: Each salesperson	179	0.86%	\$52.50
MERCHANTS: Retail stock: Up to and including \$3,000.00	172	0.82%	\$48.30
MERCHANTS: Retail stock: Over 3,000.00 to \$10,000.00	167	0.80%	\$65.10
RESTAURANTS: 16–50 persons, both inclusive	159	0.76%	\$84.00
A.T.M. Machines (not located at bank, per machine)	152	0.73%	\$50.00
BROKER, SELLING STOCKS, BONDS, FUTURES, OR OPTIONS AT AN ESTABLISHED PLACE OF BUSINESS	145	0.69%	\$315.00
HAIR SALON: Over 3 employees	141	0.67%	\$105.00
VENDOR, street, per vehicle	121	0.58%	\$210.00
MERCHANTS: Retail stock: Over 10,000.00 to \$20,000.00	121	0.58%	\$81.90
MERCHANTS: Retail stock: Over 50,000.00 to \$100,000.00	119	0.57%	\$245.70
RESTAURANTS, TAKE OUT ONLY	110	0.53%	\$78.75
HAIR SALON: 1–3 employees	100	0.48%	\$52.50
ALL OTHER	3,023	14.45%	Varies
Total		100.00%	

A full, detailed schedule of fees is available in Appendix C.

Conclusion

In conclusion, the business tax receipt study highlights the City's capacity to effectively manage and optimize its business tax framework. By utilizing the authority to raise the business tax up to 5% every other year without the necessity of forming an equity commission, the City can secure a significant increase in annual revenue, projected to range between \$300,000 and \$900,000 over a 9-year period. This additional revenue will contribute to funding essential services for the community. The City can streamline its tax administration process by reducing the number of business classification categories. This reduction will not only simplify the tax determination process but also alleviate the administrative burden on City staff, thereby enhancing overall efficiency in managing the Business Tax Receipt system. These strategic adjustments present a balanced approach to revenue enhancement and administrative efficiency, ensuring sustainable fiscal health and improved service delivery.

Appendix A

Existing Schedule of Fees

Sec. 15-57. Amount of tax to be paid.

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:

	A	
4001.00	ABSTRACT COMPANIES or agents	196.35
	ACADEMY OF MUSIC (see Schools)	
4002.00	ACCOUNTANT, AUDITOR (Each C.P.A. in the office is taxed individually.)	157.50
4002.01	Human resources/payroll	157.50
4003.00	ACUPUNCTURIST (Must have license as required by FS 457.105. Each acupuncturist is taxed individually)	157.50
	ADDING MACHINES, SALES ONLY, Dictaphones, Typewriters and the like: (see Merchants)	
	ADDING MACHINES, Repairs, Dictaphones, Typewriters and the like: (see Repair Shops)	
4004.00	ADJUSTER	157.50
	ADMINISTRATIVE OFFICE (see Professional Office)	
	ADULT DAY CARE/ADULT CONGREGATE LIVING FACILITY (see Social Service Residential Facilities)	
4005.00	ADULT USES (See section 47-18.2 of this Code for definitions, regulations and limitations. Section 47-18.2.D prohibits this regulated use from being located within 1,000 feet of another existing adult use and within 500 feet of the property line of any existing residentially zoned property, an existing church or other place of worship, any existing school or any existing public park. These uses are also regulated by Article III of Chapter 18 of this Code.)	
4005.01	Bookstore	157.50
4005.02	Mini motion picture theater	157.50
4005.03	Motion picture theater	157.50
4005.04	Adult motel	157.50
4005.05	Nude entertainment establishments	157.50
4005.06	Encounter studios/modeling studios	157.50

4005.07	Adult video store	157.50
4005.08	Adult domination	157.50
4006.00	ADVERTISING (See Chapter 3 of this Code for regulations and restrictions on advertising. Distributors of advertisements, circulars, and handbills etc. that do not have an office in the City must purchase a business tax receipt.)	157.50
	AEROBIC STUDIO (see Health Recreation Facility)	
	AIR CONDITIONING, commercial refrigeration (see Contractor, Certified Construction Trades)	
4007.00	AIRCRAFT/AVIATION/AERONAUTICAL	
4007.01	Aeronautical research and development	157.50
4007.02	Aircraft manufacturing (see Manufacturing)	
4007.03	Aircraft conversions	157.50
4007.04	Aircraft fitting	157.50
4007.05	Aircraft fixed base operations (This category includes aircraft storage.)	157.50
4007.06	Aircraft repair (includes painting)	157.50
4007.07	Aircraft leasing (includes charter/charging fees for passenger transport)	157.50
4007.08	Aircraft, sale and display (including heavier-than-air and lighter-than-air) (Note: All brokers in the office require a separate brokers business tax receipt, see Brokers or Brokerage)	157.50
4007.09	Aviation equipment, manufacture and service	157.50
4007.10	Aviation instruction facilities (for flight and ground maintenance personnel)	157.50
4007.11	Flight instruction and ground training	157.50
4007.12	Model aircraft, sale and display	157.50
4007.13	Petroleum sales (exclusively for aircraft)	157.50
4007.14	Heliport, Helistop (See section 47-18.14 of this Code for specific requirements.)	157.50
	ALARM SYSTEM INSTALLATION (see Contractors, Certified Construction Trades)	
4008.00	AMBULANCE SERVICE: (This category must comply with the requirements of section 15-32(b) of this Code.)	
4008.01	less than 3 ambulances	73.50
4008.02	3 or more ambulances	157.50
4009.00	AMUSEMENT PARKS (A conditional zoning use. See section 47-24.3 of this Code.)	315.00
	AMUSEMENT CENTERS, (See Video Games Arcade)	

	ANIMAL BOARDING (see Pet Boarding/Kennel Facilities)	
4010.00	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
4011.00	ANSWERING SERVICES, (This category includes all offices that provide telephone messaging services, mailboxes and/or other services for individuals who work offsite.) 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)	157.50
4012.00	APARTMENTS/HOTELS/MOTELS (includes time shares and bed and breakfast dwellings. See section 47-35.1 of this Code.)	
4012.01	Apartment (This category is for 3 or more units. The fee listed is per apartment)	6.30
4012.02	Hotel (This category is for buildings/structures with 10 or more sleeping rooms. See section 47-18.16 of this Code for specific requirements for this subcategory. The fee listed is per hotel room.)	6.30
4012.03	Bed and breakfast dwelling (This category is for those facilities defined as hotels or motels in section 47-35.1 of this Code with less than 10 sleeping rooms. Bed and breakfast dwellings shall comply with the special requirements found in section 47-18.6 of this Code. The fee listed is per unit.)	6.30
4012.04	Time Share Facility (This category shall be considered a hotel. See the definition of hotel in section 47-35.1 of this Code. The fee listed is per unit.)	6.30
4012.05	Motel (This category is for buildings defined in section 47-35.1 as motels which contain a minimum of 10 residential units or rooms. The fee listed is per unit /room.)	6.30
4013.00	APPRAISER (Each appraiser in the office is taxed individually)	157.50
	ARCADE (See Video Games Arcade)	
4014.00	ARCHITECT (Each architect in the office is taxed individually)	157.50
4015.00	ARMORED CAR SERVICE	73.50
4016.00	ARTIST (Each artist is taxed individually. The category includes retouching, sketching, and cartooning.)	105.00
	ASSEMBLY (see Product Assembly) 47	
4017.00	ASTROLOGERS, fortunetellers, palmists, hypnotists, mind readers, mediums, etc. (See section 15-50 of this Code for specific requirements for this category.)	157.50
	ATHLETIC CLUBS, HEALTH SPAS (see Clubs)	

4018.00	ATTORNEY AT LAW (Each attorney in the office is taxed individually. In-house counsel is exempt.)	157.50
4019.00	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
4020.00	AUCTION HOUSES (This category applies where the business maintains a permanent auction house within the city.)	525.00
4021.00	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
4022.00	AUTOMATIC AMUSEMENT MACHINE DISTRIBUTOR (This category applies where the business maintains a permanent location within the city.)	157.50
	AUTOMATIC TRADE MACHINES (See Vending Machines)	
	AUTOMOBILES (see Vehicles) 455	
	AUTOMOBILE PARKING (see Parking Lots)	
	AUTOMOBILE TRANSPORTATION (see Vehicles for Hire)	
	B	
4023.00	BAKERIES, wholesale or retail sales:	
	First store	105.00
	Additional stores, each	52.50
	BAKERY, RETAIL ROUTE, (This category is for the sale of bakery goods from a vehicle that moves from location to location.) (see Vehicles, Moveable)	
4024.00	BANKS (This category is for a bank drive through only, where the drive through is separate from the bank location)	157.50
	BARBERSHOPS: (See Hair Salon)	
	BEAUTY SHOPS (see Hair Salon)	
4024.01	A.T.M. Machines (not located at bank, per machine)	50.00
4025.00	BICYCLE RENTALS may conduct repairs	73.50
	BICYCLE REPAIRS This category is for a shop that only performs repairs. No sales or rentals take place. (see Repair Shop)	
	BICYCLE SALES (see Merchant)	
4026.00	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

	BIRDS and tropical fish (see Merchants)	
	BLUEPRINTING (see Printing)	
	BOARDING AND ROOMING HOUSES (There is no zoning definition for this type of use. This use falls under the category of Apartments/Hotels/Motels.)	
	BOATS (see Watercraft)	
4027.00	BODY PIERCING ARTIST (Each artist is taxed individually.)	105.00
4028.00	BODY SHAMPOO	157.50
4029.00	BODY WAXING	157.50
4030.00	BODY WRAPS	157.50
	BONDSMEN (see Insurance)	
4031.00	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
4032.00	BOWLING ALLEYS, each alley or skee ball game	26.25
4033.00	BROKERS OR BROKERAGE: (For Aircraft Brokerage see Aircraft.)	
4033.01	Auto Auctions: (A state license is required. No vehicles may be stored on the premises)	157.50
4033.02	Broker, selling stocks, bonds, futures or options at an established place of business	315.00
4033.03	Broker, selling stocks, bonds, futures or options at no local established place of business	196.35
4033.04	Broker, selling interest in mutual fund only	196.35
4033.05	Commodity broker, with no display room	105.00
4033.06	Jewelry (new only)	157.50
4033.07	Mortgage associates	52.50
4033.08	Mortgage brokers, negotiating loans for mortgage brokerage fee	157.50
4034.00	BUILDING INSPECTION SERVICE	157.50
4035.00	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
4036.00	BUSINESS CENTER: (This category includes those businesses that provide services such as copying, faxing, etc.)	157.50
	BUSINESS COLLEGES (see Schools)	
	BUSINESS MACHINES, including adding machines, cash registers, bookkeeping machines and the like: Dealers, sale only (see Merchant) Repairs and servicing (see Repair Shops)	

	C 555	
4037.00	CABINET MAKERS, refinishers and/or woodworkers	73.50
4038.00	CABLE T.V. COMPANY	157.50
	CABLE T.V. INSTALLATION (see Contractors)	
	CAFETERIAS (see Restaurants)	
4039.00	CAMPAIGN HEADQUARTERS	Exempt
4040.00	CANVAS SHOP	157.50
4041.00	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
	CARPENTER SHOPS, WOODWORKERS, REFINISHERS, etc. (see Cabinet Makers)	
4042.00	CARPET AND RUG CLEANING COMPANIES, not connected with laundries	63.00
4043.00	CASH ADVANCE STORE	157.50
4044.00	CATERERS, each	52.50
4045.00	CHARTER ARRANGEMENTS (air and sea)	157.50
4046.00	CHECK CASHING SERVICES	157.50
4047.00	CHILD CARE CENTERS (Specific use requirements for this category are found in section 47-18.8 of this Code. A state license is required. This category must comply with the requirements of section 15-32(b) of this Code.):	
	Homes providing less than 24- hour/day care for children:	
4047.01	Family day care facility, up to 5 preschool children	52.50
4047.02	Small child care facility, over 5 and up to 25 children	105.00
4047.03	Intermediate child care facility, over 25 and up to 50 children	157.50
4047.04	Large child care facility, 51 or more children	210.00
4047.05	On-site corporate/employer sponsored day care	210.00
4048.00	CHILD CARE CENTER (church affiliated, must meet nonprofit requirements)	Exempt
	CHILD CARE/FOSTER HOMES (see Social Service Residential Facilities)	
4049.00	CHURCH (requires state charter. See specific use requirements for house of worship in section 47-18.17 of this Code.)	Exempt
4050.00	CHIROPRACTOR (Each chiropractor in the office is taxed individually.)	157.50

4051.00	CIRCULARS AND HANDBILLS, distribution only; no sales without a vending license (See Chapter 3 of this Code of for specific requirements for advertising.)	157.50
	CLAIRVOYANTS, FORTUNETELLERS, MIND READERS, FAITH HEALERS, DIVINE HEALERS, ASTROLOGISTS, PHRENOLOGISTS, MEDIUMS, ETC., MAGNETIC HEALERS (See Astrologers)	
4052.00	CLEANING SERVICES (This category must comply with the requirements of section 15-32 of this Code.)	
4052.01	1–3 employees	105.00
4052.02	4 or more employees	157.50
4053.00	CLINICS (Physicians in the clinic are licensed individually. See Doctor, Physician, Surgeon.)	157.50
4054.00	CLOSING OUT SALE:	
4054.01	For a period not exceeding 15 days	38.85
4054.02	For a period not exceeding 30 days	78.75
4054.03	For a period not exceeding 60 days	105.00
4054.04	Additional fee, per \$1,000.00 of inventory price	1.05
4054.05	By public auction for a period not exceeding 5 days, per day	26.25
4054.06	Each additional day for any of the above	26.25
	CLUBS—ATHLETIC, HEALTH, AEROBIC, etc. (See Health Recreation Facility)	
4055.00	CLUBS, PRIVATE	157.50
4056.00	COFFEE HOUSE (no cooking)	157.50
4057.00	COIN-OPERATED SERVICE MACHINES (This category is for coin operated machines that perform a service such as washing machines and clothes dryers. It does not include machines used for amusement or that provide merchandise. This category must comply with the requirements of section 15-32(b) of this Code.):	
4057.01	Each machine requiring deposit of up to 25¢	18.90
4057.02	Each machine requiring deposit of over 25¢	26.25
4058.00	COLD STORAGE BUSINESS	126.00
	COLLECTION AND CLAIM AGENCIES (see Credit Associations)	
4059.00	COMMUNICATION SERVICES	157.50
4060.00	COMPUTER SERVICES (includes consulting, marketing, payroll, programming, etc.)	157.50
4061.00	CONCRETE MIXER TRUCKS, each	18.90
4062.00	CONSULTANT (The fee listed is for all subcategories of the category Consultant.)	

4062.01	Business	157.50
4062.02	Employment	157.50
4062.03	Financial/investment planning	157.50
4062.04	Interior design (requires insurance)	157.50
4062.05	Management	157.50
4062.06	Marketing	157.50
4062.07	Marine	157.50
4062.08	Real Estate	157.50
4062.09	Security	157.50
4062.10	Unclassified consultant	157.50
4063.00	CONTRACTORS, Certified Construction Trades (See Chapter 9 of the Broward County Ordinances and Florida Statute 489)	
	STATE CONTRACTORS (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.)	
4063.01	Air conditioning contractor, Class A	157.50
4063.02	Air conditioning contractor, Class B	157.50
4063.03	Air conditioning contractor, Class C	157.50
4063.04	Alarm system contractor	157.50
4063.05	Alarm system contractor I	157.50
4063.06	Alarm system contractor II	157.50
4063.07	Building contractor	157.50
4063.08	Commercial pool/spa contractor	157.50
4063.09	Electrical contractor	157.50
4063.10	General contractor	157.50
4063.11	Mechanical contractor	157.50
4063.12	Plumbing contractor	157.50
4063.13	Pollutant storage systems contractor	157.50
4063.14	Residential contractor	157.50
4063.15	Residential pool/spa contractor	157.50
4063.16	Roofing contractor	157.50
4063.17	Sheet metal contractor	157.50

4063.18	Solar contractor	157.50
4063.19	Specialty contractor	157.50
4063.20	Swimming pool/spa servicing contractor	157.50
4063.21	Underground utility and excavation contractor	157.50
	BROWARD COUNTY CONTRACTOR CATEGORIES (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. The subcategories listed below are those for which there is no state contractor subcategory.)	
4063.22	Acoustic Ceilings Category - Class "A"	84.00
4063.23	Aluminum Category - Class "AL"	84.00
4063.24	Awning Erection Category - Class "AE"	84.00
4063.25	Bridges, Overpasses, Underpasses - Class "B"	84.00
4063.26	Burglar Alarm Contractor	84.00
4063.27	Ca7 4101041le Television - Class "G"	84.00
4063.28	Central VC system contractor 1007447	84.00
4063.29	Clearing and Grading - Class "B"	84.00
4063.30	Commercial Pool/Spa Contractor - Class "CPC"	84.00
4063.31	Concrete Driveways, Curbs, Gutters and Sidewalks - Class "C"	84.00
4063.32	Concrete Placing and Finishing Category - Class "CP"	84.00
4063.33	Demolition Category (Non-explosive) - Class "D"	84.00
4063.34	Dredging (Canals, Lakes, Waterways) - Class "C"	84.00
4063.35	Drywall and Lathing Category - Class "DL"	84.00
4063.36	Elevator Installation and Maintenance Category - Class "E"	84.00
4063.37	Excavating (Canals, Lakes, Levees) - Class "A"	84.00
4063.38	Feeder Distribution Interface (FDI Telephone Boxes) Installer - Class "F"	84.00
4063.39	Fence Erection Category --- Class "F"	84.00
4063.40	Finished Carpentry Category - Class "FC"	84.00
4063.41	Flooring Category - Class "FL"	84.00
4063.42	Fuel Transmission and Distribution Lines - Class "D"	84.00
4063.43	General Building Contractor, Class A	84.00
4063.44	General Building Contractor, Class B	84.00

4063.45	General Building Contractor, Class C	84.00
4063.46	Glazing Category - Class "G"	84.00
4063.47	Guniting Category - Class "GU"	84.00
4063.48	Heavy Marine (Harbor Facilities, Docks, Shipyards, Bulkheads, Retaining Walls, Seawalls, Dams, Locks) - Class "A"	84.00
4063.49	Insulation Category - Class "I"	84.00
4063.50	Interlocking Brick Pavers - Class "G"	84.00
4063.51	Interlocking Brick Pavers - Class "IBP"	84.00
4063.52	Jack and Bore Installer - Class "H"	84.00
4063.53	Lawn Sprinkler Contractor	84.00
4063.54	Light Marine (Seawalls, Retaining Walls, Davits, Boat Lifts, Small Docks) - Class "D"	84.00
4063.55	Limited to Irrigational Systems in the Public Right-of-Way - Class "I"	84.00
4063.56	Masonry Category - Class "M"	84.00
4063.57	Major Roads (Asphalt and Concrete Paving for Interstate, Primary, Secondary and Arterial Roadways and Airports and Work Incidental Thereto) - Class "A"	84.00
4063.58	Minor Roads (Asphalt and Concrete Paving for Subdivision Facilities and Work Incidental Thereto) - Class "B"	84.00
4063.59	Painting Category - Class "P"	84.00
4063.60	Painting Unlimited Category - Class "PU"	84.00
4063.61	Pile Driving - Class "E"	84.00
4063.62	Plant Construction (Water Treatment, Sewage Treatment, Industrial Complexes, Pump and Lift Stations, Incinerators) - Class "C"	84.00
4063.63	Plastering and Stucco Category - Class "PS"	84.00
4063.64	Pneumatic control contractor	84.00
4063.65	Primary Pipelines (Water, Sewer, Drainage) - Class "A"	84.00
4063.66	Residential Pool/Spa Contractor - Class "RP"	84.00
4063.67	Roof Decks Category - Class "RD"	84.00
4063.68	Roof Painting and Cleaning Category - Class "RP"	84.00
4063.69	Roofing Category - Class "R"	84.00
4063.70	Rough Carpentry Category - Class "RC"	84.00
4063.71	Sandblasting Category - Class "S"	84.00
4063.72	Screen Enclosures Category - Class "SE"	84.00
4063.73	Seal coating - Class "D"	84.00

4063.74	Secondary Pipelines (Water, Sewer, Drainage Incidental to Parking Lots) - Class B	84.00
4063.75	Sign Contractor	84.00
4063.76	Sign Erection (Non-electric) Category - Class "SE"	84.00
4063.77	Steel Reinforcing and Iron Category - Class "SR"	84.00
4063.78	Striping, Marking and Signage of Major and Minor Roadways To Include Pavements - Class "F"	84.00
4063.79	Structural Steel Category - Class "SS"	84.00
4063.80	Surfacing (Tennis Courts, Bike Paths, Driveways, Parking Lots with Drainage Incidental Thereto Being Limited to Soakage Pits and Drywells) - Class "E"	84.00
4063.81	Swimming Pool/Spa Servicing Contractor - Class "SP"	84.00
4063.82	Terrazzo Category - Class "T"	84.00
4063.83	Test and balance contractor	84.00
4063.84	Tile and Marble Category - Class "TM"	84.00
4063.85	Transport assembly contractor	84.00
4063.86	Tunnels - Class "C"	84.00
4063.87	Underground and Aerial Utility Transmission and Distribution Lines - Class "E"	84.00
4063.88	Waterproofing Category - Class "W"	84.00
4063.89	Unclassified (any tax category not included above)	84.00
	Proof of insurance and a current certificate of competency, are required. A separate fee is required for each classification or service.	
4064.00	CONTRACTORS, OTHER (These subcategories are not covered by Chapter 9 of the Broward County Ordinances or Florida Statute 489)	
4064.01	Blinds, installation and/or repairs	84.00
4064.02	Bottled gas	84.00
4063.03	Carpet installation	84.00
4064.04	Ceiling spraying	84.00
4064.05	Exterminator	84.00
4064.06	Flooring, sanding or floor covering installations	84.00
4064.07	Glass and glazing	84.00
4064.08	Hauling/trash removal	84.00
4064.09	House moving	84.00
4064.10	Landscaping (Lawn maintenance/gardening services)	84.00

4064.11	Lawn mowing services (one vehicle)	21.00
4064.12	Lawn mowing services (two or three vehicles)	52.50
4064.13	Lawn mowing services (over three vehicles)	84.00
4064.14	Lawn sprinkler systems	84.00
4064.15	Paper hanging	84.00
4064.16	Pressure cleaning services	84.00
4064.17	Sand blasting	84.00
4064.18	Septic tanks	84.00
4064.19	Shower enclosures	84.00
4064.20	Sign Installation/Painting	84.00
4064.21	Sprinklers	84.00
4064.22	Television installation and service (includes radio, and other electronic equipment)	84.00
4064.23	Tree services and trimming	84.00
4064.24	Welding	84.00
4064.25	Well drilling	84.00
4064.26	Wholesale gas/oil	84.00
4064.27	Window tinting	84.00
4064.28	Windows, jalousie or sash steel	84.00
4064.29	Unclassified	84.00
4064.30	Pool Cleaning (Non-contractor, no repair of structure)	157.50
4064.31	Pressure Cleaning (Sidewalks & Driveways) Non-contractor	157.50
4064.32	Screen Repair (Non contractor, no repair of structure)	157.50
4065.00	CONVENIENCE STORE (See section 15-229 for minimum security requirements.)	
4065.01	Kiosk (defined in section 47-35.1 of this Code.)	157.50
4065.02	Store (defined in section 47-35.1 of this Code.)	157.50
4065.03	Store, multipurpose (defined in section 47-35.1 of this Code.)	157.50
4066.00	COPY CENTER (no other services provided)	157.50
	CONVALESCENT HOMES (see Social Service Residential Facilities)	
4067.00	CORPORATE HEADQUARTERS offering sales, advertising or multiple type of corporate services	367.50
4068.00	CORRESPONDENT LENDER (state license required)	157.50
4069.00	COUNSELING (family, financial, employment) agency	157.50

4070.00	COURT REPORTING SERVICES (This category must comply with the requirements of section 15-32 of this Code.)	
4070.01	2 or less employees in office (including owner)	105.00
4070.02	over 2 employees in office (including owner)	157.50
4071.00	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
	D	
	DANCING SCHOOLS (see School)	
	DATA PROCESSING (see Computers)	
4072.00	DATING SERVICE (This category includes escort services, introduction services and matchmaking services)	
4072.01	Dating Service	157.50
4072.02	Escort Service	157.50
4072.03	Introduction Service	157.50
4072.04	Matchmaking Service	157.50
	DAY CARE (children) (see Child Day Care Facilities)	
	DECORATORS, INTERIOR (see Consultant)	
	DELIVERY SERVICE (see Messenger Service)	
4073.00	DENTAL LABORATORY (Each dentist in the office is taxed individually.)	157.50
4074.00	DENTIST (Each dentist in the office is taxed individually.)	157.50
4075.00	DENTAL TECHNICIAN/HYGIENIST	105.00
4076.00	DETECTIVE/PRIVATE INVESTIGATOR (requires state license)	157.50
4077.00	DEVELOPER/DEVELOPMENT (real estate)	157.50
4078.00	DIETICIAN (Each dietitian is taxed individually.)	105.00
4079.00	DIRECTORY PRODUCTION (This category includes the making of and/or sale of private, city, county or state directories)	105.00
4080.00	DISTRIBUTOR (This category is for wholesale operations only. No inventory may be maintained at the location. For retail operations see Merchant)	157.50
	DIVINE HEALERS (see Astrologers)	
4081.00	DIVING SERVICES	105.00
	DOCK RENTAL (see Watercraft)	

4082.00	DOCTOR, PHYSICIAN, SURGEON (Each doctor is taxed individually.)	157.50
	DOUGHNUT MACHINE (see Bakeries)	
4083.00	DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)	63.00
	DRUG TREATMENT FACILITY (see Social Service Residential Facilities)	
4084.00	DRY CLEANING: (This category is for those cleaning processes that use a liquid solvent. For other cleaning processes see Laundry. Laundry operations require a separate business tax receipt. See section 47-35.1 of this Code for definition of dry cleaning. See section 47-18.12 of this Code for specific use requirements.)	
4084.01	Plants for dry cleaning, pressing, blocking or dyeing	105.00
4084.02	Pickup stations, each	63.00
4084.03	In connection with Laundromat	63.00
	E	
	EDUCATIONAL—INSTRUCTION (see Schools)	
	ELECTION HEADQUARTERS (see Campaign Headquarters)	
4085.00	ELECTRIC LIGHT AND POWER COMPANIES	525.00
4086.00	ELECTROLYSIS (requires state license)	105.00
4087.00	EMPLOYMENT:	
4087.01	Permanent placement	157.50
4087.02	Temporary placement	157.50
4087.03	Day Labor placement	157.50
4088.00	ENGINEER (requires certification by the State of Florida)	157.50
4089.00	ENGRAVERS, lithographers, printing and/or job printing	105.00
4090.00	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.)	157.50
4091.00	ENTERTAINMENT, HOME	157.50
	ESCORT SERVICES (see Dating Service)	
4092.00	EXECUTIVE SUITES	157.50
	EXPORT (see Import/Export)	
4093.00	EQUIPMENT LEASING	105.00

	F	
	FINANCIAL COUNSELING AND PLANNING SERVICES (see Consultant)	
4094.00	FINANCIAL INSTITUTIONS OR COMPANIES:	
4094.01	Banks and savings and loan associations	393.75
4094.02	Building and loan associations, not national	157.50
4094.03	Finance and discount companies, liquidating accounts, whether purchased or not	236.25
4094.04	Personal finance companies	236.25
4094.05	Mortgage loan company, agent or broker lending money other than own money and charging fee in connection therewith	157.50
4094.06	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
4095.00	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
	FISH MARKET (see Market)	
4096.00	FLORISTS	157.50
	FLOWER SHOP, selling cut flowers, small potted plants, etc., separate or in connection with other business (see Merchant)	
4097.00	FOOD BROKERAGE	157.50
4098.00	FOOD PROCESSING	157.50
4099.00	FRANCHISE DEALER	157.50
4100.00	FUND RAISER	157.50
4101.00	FUNERAL HOMES	157.50
	G	
	GARDEN CENTER (see Nursery)	
4102.00	GAS COMPANIES DISTRIBUTING AND SELLING GAS (See section 47-18.13 of this Code for specific requirements for flammable liquids and fuel storage.)	
4102.01	Selling gas through pipe lines	525.00

4102.02	Selling bottled gas	36.75
	(Merchant's business tax receipt in addition if equipment is sold)	
4103.00	GASOLINE SERVICE STATIONS (See automotive service station in section 47-35.1 of this Code for the definition of this category. See section 47-18.5 of this Code for specific use requirements for this category.)	
4103.01	First dispensing nozzle	12.60
4103.02	Each additional dispensing nozzle	6.30
4104.00	GASOLINE WHOLESALE	315.00
4105.00	GOLF COURSES AND DRIVING RANGES	73.50
4106.00	GYM (The State of Florida requires a bond for memberships over 30 days with exercise equipment on premises.)	157.50
	H	
4107.00	HAIR SALON (This category must comply with the requirements of section 15-32 of this Code.)	
4107.01	1–3 employees	52.50
4107.02	Over 3 employees	105.00
4107.03	Manicurist/pedicurist in shop	21.00
4107.04	Spa (Separate Tax for Nails, Hair, Manicures, etc.)	157.50
4107.05	Facial/Esthetician each (State Lic. Required)	157.50
4107.06	Full Specialist, Tax separately (Facial, Nails, Waxing) (State Lic. Required)	157.50
4108.00	HALLS FOR HIRE, public (not dance halls)	52.50
	HANDBILLS AND CIRCULARS(see Circulars and Handbills)	
	HEALTH CLUB (see Clubs)	
4109.00	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.)	157.50
	HELICOPTER, CHARTER (see Aircraft, leasing)	
4110.00	HOMEMAKERS, visiting home	157.50
4111.00	HOME HEALTH CARE	157.50
	HOMES, for children or adults (see Social Service Residential Facilities)	
4112.00	HOSPITALS AND SANITARIUMS	157.50
	HOSPITALS FOR ANIMALS (see Veterinary Clinic)	

	HOTELS (see Apartments/Hotels/Motels)	
	HOUSE MOVING (see Contractors, Other)	
	HOUSE OF WORSHIP (see Church)	
4113.00	HYPNOTIST (Each hypnotist is taxed individually. This category requires a state license and approval.)	105.00
	I	
4114.00	ICE CREAM STORE	
4114.01	Eat in or take out	73.50
4114.02	Take out only	73.50
	ICE CREAM VENDORS (see Vendors)	
4115.00	IMPORT/EXPORT (no retail sales without merchant's business tax receipt)	157.50
4117.00	INSURANCE, (each company per line of insurance written)	157.50
	For the purpose of this subsection, insurance companies are classified and defined as follows:	
4117.01	CASUALTY AND LIABILITY INSURANCE COMPANIES, including bonding companies, writing:	157.50
	a. Accident and health insurance only, on annual, semi-annual or quarterly premium paying basis;	
	b. Bonds, including fidelity, court, contract and surety bonds and financial guarantee, and title insurance or guarantees;	
	c. Burglary insurance, including residence, bank, stocks, bonds and securities, safe burglary and holdup and messenger robbery;	
	d. Liability insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision;	
	e. Plate glass insurance;	
	f. Workers' compensation insurance.	
4117.02	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	157.50
4117.03	INDUSTRIAL INSURANCE COMPANIES, including funeral benefit associations or companies, writing life, accident or health insurance and funeral benefits on a weekly, bimonthly premium paying basis	157.50

4117.04	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	157.50
4118.00	INSURANCE FINDERS	157.50
	INTERIOR DESIGN (see Consultants)	
	INTRODUCTION SERVICE(see Dating Service)	
	INVESTMENT (see Consultants)	
	J	
4119.00	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.)	157.50
	JEWELRY SHOP (see Merchant)	
4120.00	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
	K	
	KENNEL/ANIMAL BOARDING (See Pet Boarding/Kennel Facilities)	
4121.00	KNIFE AND SCISSOR SHARPENER	31.50
	L	
	LAB SERVICES (see Medical)	
4122.00	LABORATORY TECHNICIAN	105.00
4123.00	LANDSCAPE ARCHITECT	157.50
4124.00	LANDSCAPE MAINTENANCE, interior	84.00
	LANDSCAPE MAINTENANCE, exterior (see Contractors)	
4125.00	LAUNDRIES: (See section 47-18.19 of this Code for specific use requirements. See Dry Cleaning where solvents are used in the cleaning process.)	
4125.01	Hand laundry employing over 3 persons	52.50
4125.02	Plant	157.50
4125.03	Agency pickup	63.00

4125.04	Self service	105.00
	LEASING EQUIPMENT (see Equipment Leasing)	
	LEASING AGENT (see Property Management)	
4126.00	LINEN SUPPLY:	
4126.01	Connected with laundry	73.50
4126.02	Not connected with laundry, doing business from trucks	157.50
	LITHOGRAPHERS (see Printing)	
	LOCKSMITHS AND KEYSMITHS (see Repair Shop)	
	M	
4127.00	MACHINE SHOPS (This category is for machine shops that do not repair vehicles on site.)	84.00
4128.00	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)	157.50
4129.00	MAIL ORDER ESTABLISHMENT (This category prohibits inventory on site.)	157.50
4130.00	MANUFACTURERS AND MANUFACTURING, each plant (The term employees as used herein includes the business owner(s). This category includes wholesale sales of the products the business manufacturers. If retail sales are conducted the business must also obtain a Merchant category license. For specialty categories that may apply see the Product Assembly category. A separate license is required for specialty categories. This category must comply with the requirements of section 15-32 of this Code.):	
4130.01	1 to 3 employees	26.25
4130.02	4 to 8 employees	45.15
4130.03	9 to 20 employees	97.65
4130.04	21 to 50 employees	163.80
4130.05	over 50 employees	228.90
	MARINA (see Watercraft)	
4131.00	MARKETS, (This category is for retail sales of meat, poultry, seafood, and fish, whether business is conducted separately or connected with other business categories. This is a separate classification and is not included within the Merchant's category. This category must comply with the requirements of section 15-32 of this Code):	

4131.01	Fish and seafood, with or without poultry	73.50
	Meat market with or without poultry stock:	
4131.02	Under \$50.00	26.25
4131.03	Stock \$50.00 to \$300.00	32.55
4131.04	Over \$300.00	45.15
4131.05	Poultry markets	52.50
	MARKETING/INVESTMENT PLANNING (see Consultant)	
4132.00	MASSAGE SALON:	
4132.01	Each establishment (requires license from the state	73.50
4132.02	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
	MATCHMAKING (see Dating Service)	
f	MEATS AND MEAT PRODUCTS, packing houses or storage	157.50
	MEATS AND MEAT PRODUCTS, RETAIL (see Markets)	
	MEATS AND MEAT PRODUCTS, WHOLESALE (see Merchant)	
4134.00	MEDIATOR	157.50
4135.00	MEDICAL:	
4135.01	Billing (See the Credit and Billing Associations category for billing services other than medical.)	157.50
4135.02	Laboratory services	157.50
4135.03	Scanning center	157.50
4136.00	MENTAL HEALTH COUNSELOR	157.50
4137.00	MERCHANTS (This category includes storekeepers and dealers in goods, wares and merchandise, other than those specially classified. See section 15-37 of this Code for merchant requirements. This category must comply with the requirements of section 15-32 of this Code):	
	Retail stock:	
4137.01	Up to and including \$3,000.00	48.30
4137.02	Over 3,000.00 to \$10,000.00	65.10
4137.03	Over 10,000.00 to \$20,000.00	81.90
4137.04	Over 20,000.00 to \$50,000.00	122.85
4137.05	Over 50,000.00 to \$100,000.00	245.70
4137.06	Over 100,000.00 to \$500,000.00	409.50
4137.07	Over 500,000.00 to \$1,000,000.00	514.50

4137.08	Over \$1,000,001.00	682.50
	Wholesale merchants and dealers in goods, wares and merchandise, other than those specially classified:	
	Wholesale stock:	
4137.09	Up to and including \$500.00	32.55
4137.10	Over 500.00 to \$2,000.00	65.10
4137.11	Over 2,000.00 to \$5,000.00	97.65
4137.12	Over 5,000.00 to \$10,000.00	131.25
4137.13	Over 10,000.00 to \$20,000.00	196.35
4137.14	Over 20,000.00 to \$50,000.00	262.50
4137.15	Over 50,000.00 to \$100,000.00	327.60
4137.16	Over 100,000.00 to \$500,000.00	458.85
4137.17	Over 500,000.00 to \$1,000,000.00	514.50
4137.18	Over \$1,000,001.00	682.50
4137.19	Showroom (Display only, No inventory)	157.50
4138.00	MERCHANTS, OUTDOOR SALES of holiday-related merchandise (See sections 47-18.15 and 15-183 of this Code for specific use requirements for this category.)	262.50
4139.00	MERCHANTS, SPECIAL PROMOTIONS AND SALES, for 1 to 3 days' duration (i.e., tent, armory sales, etc. See section 15-183 of this Code where the event is held outdoors.)	367.50
4140.00	MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)	105.00
4141.00	MINIATURE GOLF LINKS	73.50
	MOBILE HOME PARK (see Trailer Park/Mobile Home Park)	
4142.00	MODEL/TALENT AGENCY (State of Florida license required.)	157.50
4143.00	MORTGAGE SERVICE	157.50
	MOTORCYCLE, MOTOR SCOOTER (see Vehicles)	
4144.00	MOVING COMPANY (per vehicle)	105.00
4145.00	MOVIE THEATER (per location. This category must comply with the requirements of section 15-32(b) of this Code.):	
4145.01	Up to 100 seats	65.10
4145.02	Over 100 and up to 500 seats	196.35
4145.03	Over 500 and up to 1,000 seats	327.60
4145.04	Over 1,000 seats	393.75
4145.05	Drive-in theaters	315.00

	MULTIGRAPHING, MIMEOGRAPHING (see Printing Services)	
	MULTIPLE LISTINGS (see Publisher)	
4146.00	MUSICAL DEVICES, mechanically operated:	
4146.01	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
4146.02	Distributor of (distributor's business tax must be paid before machine can be operated in city)	157.50
	N	
4147.00	NAIL SALON	157.50
4148.00	NAIL TECHNICIAN (A state license is required for this category.)	21.00
4149.00	NEWSPAPER:	
4149.01	Daily	157.50
4149.02	Weekly and monthly	84.00
4150.00	NEWSPAPER BUREAU and/or newspaper agencies	157.00
	NEWSSTANDS, where papers and periodicals are sold (see Merchants)	
4151.00	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
4151.01	After hours liquor permit	Exempt
4151.02	Bar	157.50
4151.03	Package liquor store	Exempt
	NOVELTY WORKS (see Manufacturer)	
4152.00	NURSE PRACTITIONER (A state license is required for this category)	157.50
4153.00	NURSE, REGISTERED (A state license is required for this category.)	157.50
	NURSERY, children's day (see Child Care Facilities)	
4154.00	NURSERY, shrubs, trees and plants sold, business tax based upon area of premises used in business. Retail business tax receipt is also required. (This category must comply with the requirements of section 15-32(b) of this Code)	
4154.01	Up to 10,000 square feet of area used	12.60
4154.02	10,001 sq. ft. to 25,000 sq. ft. area used	31.50
4154.03	25,001 sq. ft. to 50,000 sq. ft. area used	63.00
4154.04	Over 50,000 sq. ft. area used	97.65

4154.05	Garden Center	157.50
4155.00	NURSING, TEMPORARY PLACEMENT	157.50
4156.00	NUTRITIONIST	157.50
	O	
4157.00	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	157.50
4158.00	OILS, wholesale	157.50
4159.00	OPTICIAN, OPTOMETRIST, OCULIST (each taxed individually)	157.50
4160.00	OSTEOPATH (each taxed individually)	157.50
4161.00	OUTDOOR DINING (Zoning approval required. See definition in section 47-35.1 of this Code.)	Exempt
	P	
4162.00	PACKAGING AND SHIPPING	157.50
4163.00	PACKING HOUSE:	
4163.01	Citrus fruits	52.50
4163.02	Salted or smoked meats or fish	73.50
4163.03	Vegetables	73.50
4164.00	PARALEGAL	157.50
	PARASAIL (see Watercraft)	
4165.00	PARKING GARAGES	157.50
4166.00	PARKING LOTS (See section 47-35.1 of this Code or the definition of this category. This category must comply with the requirements of section 15-32(b) of this Code.)	
4166.01	1–25 cars	36.75
4166.02	Over 25 cars	105.00
4167.00	PAWNBROKERS (This category must comply with sections 15-201 through 15-208 of this Code)	393.75
	PAY PHONES (see Telephone, Pay Phones)	
4168.00	PERSONAL TRAINER (This category may perform services that require separate business tax receipts.)	157.50
	PEST CONTROL (see Contractor (exterminator))	

4169.00	PET BOARDING/KENNEL FACILITIES (See section 47-18.25 of this Code for special requirements)	73.50
	PET SHOP, for birds, fish and pets (see Merchant)	
4170.00	PHARMACIST	Exempt
	PHONOGRAPHS, radios and musical instruments (see Merchant)	
4171.00	PHOTOGRAPHERS, itinerant, and picture agents or portrait solicitors, having no permanent business location or branch office in city	126.00
4172.00	PHOTOGRAPHY:	
4172.01	Film processing facility (quick service)	84.00
4172.02	Film production	105.00
4172.03	Processing laboratory	157.50
4172.04	Studio	105.00
4172.05	Microfilming	157.50
	PHYSICIAN (see Doctor, Physician, Surgeon	
4173.00	PHYSICIAN'S ASSISTANT (A state license is required for this category.)	157.50
4174.00	PHYSIOTHERAPIST (each taxed individually)	157.50
4175.00	PICTURE FRAMING (A separate retail business tax receipt is required for the business.)	78.75
4176.00	PIERCING SALON (A separate business tax receipt is required for each artist, see Body Piercing Artist. A permit is required from the health department.)	157.50
4177.00	PLACE OF ASSEMBLY	157.50
4178.00	PODIATRIST (each taxed individually)	157.50
	POOL ROOMS (see Billiard Parlors)	
	POPCORN OR PEANUT STANDS (see Merchant)	
4179.00	PRINTING SERVICES (lithographing, job printing, etc.)	105.00
4179.01	Graphic Design	157.50
4180.00	PROCESS SERVERS (each taxed individually)	84.00
4181.00	PRODUCT ASSEMBLY; process and assembly of previously prepared materials	157.50
4182.00	PRODUCTION COMPANY (music, videos, and film)	157.50
4183.00	PROFESSIONAL OFFICE (Administration Office)	157.50
4184.00	PROMOTERS:	
4184.01	Entertainment, sports or contests	157.50
4184.02	Services/consulting	157.50

4185.00	PROPERTY MANAGEMENT OR DEVELOPMENT AGENTS	157.50
4186.00	PSYCHIATRIST (each taxed individually)	157.50
4187.00	PSYCHOLOGIST	157.50
4188.00	PUBLISHER/PUBLISHING COMPANY	157.50
	R	
4189.00	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
4190.00	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
4191.00	REAL ESTATE BROKERS (Proof of certification by the Florida Real Estate Commission is required from each broker and salesperson before a business tax receipt is issued. See section 475.13 of the Florida Statutes. This category must comply with the requirements of section 15-32(b) of this Code.)	
4191.01	Each broker	157.50
4191.02	Each sales person salesperson	52.50
4192.00	RECORDING STUDIO	157.50
4193.00	REFERRAL SERVICES	157.50
	REFRIGERATION AND AIR CONDITIONING (see Contractors)	
4194.00	RENTAL SERVICE, furniture, tools, etc.:	
4194.01	Service in connection with merchant's business tax receipt.	42.00
4194.02	Service not connected with merchant's business tax receipt	105.00
4195.00	REPAIR SHOPS (to be conducted at place of business only and wholly confined to an enclosed building; separate business tax receipt required):	
4195.01	Air conditioning	105.00
4195.02	Aircraft, overhauling parts	105.00
4195.03	Appliances, Household	105.00

4195.04	Appliances, Industrial	157.50
4195.05	Audio, video and electronic equipment	157.50
	Automobile (see Vehicles)	
4195.06	Bicycles	63.00
	Boats (see Watercraft)	
4195.07	Clocks	63.00
4195.08	Communication (telephones, pagers, etc.)	105.00
	Electronics (see Audio)	
4195.09	Furniture	73.50
4195.10	Gun repair	73.50
4195.11	Jewelry/watches	52.50
4195.12	Lawnmowers	52.50
4195.13	Locksmith	73.50
4195.14	Machines, office (adding machines, copiers, typewriters, Dictaphones, etc.)	63.00
	Marine repairs (see Watercraft)	
	Motorcycles (see Vehicles)	
4195.15	Musical instruments	78.75
4195.16	Sewing machine repairs	63.00
4195.17	Sheet metal	78.75
4195.18	Shoe repair	52.50
	Television (see Audio/Video)	
4195.19	Welding	63.00
	Window tinting (see Vehicles)	
4195.20	Unclassified (none of above)	78.75
4196.00	REPOSSESSION/RECOVERY	157.50
4197.00	RESEARCH COMPANY	157.50
4198.00	RESIDENT AGENT	157.50
4199.00	RESTAURANTS, (For definition see section 47-35.1 of this Code. This category must comply with the requirements of section 15-32(b) of this Code.) Capacity of:	
4199.01	1–15 persons, both inclusive	52.50
4199.02	16–50 persons, both inclusive	84.00
4199.03	51–199 persons, both inclusive	158.55

4199.04	Over 200 persons	236.25
4199.05	Sidewalk Cafe	105.00
4200.00	RESTAURANTS, TAKE OUT ONLY	78.75
4201.00	RINKS, bicycle, skating or other	236.25
	;b&c;	
4202.00	SALES OFFICE (no retail sales)	157.50
4203.00	SCHOOLS (Also see Day Care Center. Private schools must comply with the requirements of section 15-32(b) of this Code.)	
4203.01	Dance	73.50
4203.02	Self-defense	73.50
4203.03	Instructional courses/technical/business	105.00
4203.04	Private school Less than 25 pupils	32.55
4203.05	Private school 25 or more pupils	97.65
4204.00	SECONDHAND GOODS/ANTIQUES (This category must comply with sections 15-201 through 15-228 of this Code)	105.00
4204.01	Consignment Shop/Thrift Store	157.50
4205.00	SECRETARIAL SERVICES, including word processing, resumes, etc.: (This category must comply with the requirements of section 15-32 of this Code.)	
4205.01	less than 3 employees (including owner)	52.50
4205.02	3—5 employees (including owner)	105.00
4205.03	Over 5 employees (including owner)	157.50
4206.00	SECURITY GUARD SERVICES (office)	157.50
4207.00	SECURITY GUARD (each taxed individually)	10.50
4208.00	SELF STORAGE FACILITY, (See section 47-18.29 of this Code for specific requirements for this use.)	
4208.01	Up to 5,000 square feet	105.00
4208.02	Over 5,000 square feet	157.50
4208.03	Storage Facilities (Warehouse)	157.50
4209.00	SEMINARS	157.50
4210.00	SHIPS AND SHIPPING, agents or representatives	105.00
	SHOE REPAIR (see Repair Shop)	
4211.00	SHOE SHINE (per chair)	10.50

	SHOOTING GALLERY (see Indoor Firearms Range)	
	SIGN PAINTERS (see Contractors, Other, Sign Installation/Painting)	
	SIGN, COMMERCIAL (see Contractor, Certified Construction Trades, Broward County Contractor Categories, Sign Contractor)	
4212.00	SNACK BAR (no cooking)	157.50
4213.00	SOCIAL SERVICE RESIDENTIAL FACILITIES (A state license is required for this category. See section 47-18.32 for specific requirements for this use.):	
4213.01	Accessory shelter units	Exempt
	Adult congregate living facility:	
4213.02	Level I	157.50
4213.03	Level II	157.50
4213.04	Level III	210.00
4213.05	Level IV	210.00
4213.06	Level V	262.50
4213.07	Adult foster home	Exempt
4213.08	Emergency shelter facility for abused children	Exempt
4213.09	Emergency shelter facility	Exempt
4213.10	Family care home	Exempt
4213.11	Family foster home	Exempt
4213.12	Halfway house	Exempt
4213.13	Skilled medical service facility	157.50
4213.14	Treatment and rehabilitation facility	157.50
4214.00	SOCIAL WORKER (A state license is required for this category.)	157.50
4215.00	SOLICITORS, soliciting orders in offices or houses, intrastate commerce only (must comply with Chapter 23 of this Code)	105.00
	STORAGE WAREHOUSE OR STORAGE ROOMS (see Self-storage Facility)	
4216.00	SURVEYOR (each taxed individually):	
4216.01	Land	157.50
4216.02	Marine	157.50
	T	
4217.00	TAG/TITLE SERVICES	157.50

4218.00	TAILORS, custom clothiers (Where merchandise is sold a separate Merchants business tax receipt is required.)	52.50
4219.00	TALENT AGENCY (requires state license)	157.50
4220.00	TANNING SALONS	157.50
4221.00	TATTOO PARLOR	157.50
4222.00	TAX SERVICES OFFICE	157.50
4223.00	TAXIDERMIST or agents for, in addition to any other business tax receipt	52.50
4224.00	TELEGRAPH COMPANY, 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.)	
4224.01	Main office	394.80
4224.02	Branch office	157.50
4225.00	TELEMARKETING	157.50
4226.00	TELEPHONE, PAY PHONE	78.75
4227.00	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
	TELEVISION INSTALLATION AND SERVICE (see Contractors, Other)	
4228.00	TELEVISION PRODUCTION SERVICES	157.50
4229.00	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.)	157.50
4230.00	TELEVISION STATIONS, PUBLIC	5.25
4231.00	TELEVISION, CABLE (office only)	157.50
	TELEVISION, CABLE INSTALLATION (see Contractors, Certified Construction Trades, Broward County Contractor Categories, Cable Television)	
	TERMITE AND PEST EXTERMINATOR (see Contractors, Other, Exterminator)	

4232.00	THEATER (This category is for those theaters that conduct live performances.)	157.50
4233.00	THERAPIST (each taxed individually)	157.50
4234.00	TICKET AGENT	105.00
4235.00	TIME SHARE (This category is for the office that sells and purchases time shares. A state license is required.)	157.50
	TIRE REPAIR (see Vulcanizing)	
	TOOLS AND TOOL SUPPLIES (see Merchant)	
4236.00	TOUR ORGANIZER	157.50
4237.00	TRAILER PARK/MOBILE HOME PARK includes recreational vehicle campgrounds / parks (New parks are subject to Site Plan Level III Permit in accordance with section 47-24.2 of this Code. This category must comply with the requirements of section 15-32(b) of this Code.):	
4237.01	Up to and including 10 units or places of abode	73.50
4237.02	For each additional unit or place of abode over 10	2.10
4237.03	Trailers, utility, rental	63.00
4237.04	Mobile homes, sales, new or used (This subcategory is for sales of new or used mobile homes from a sales office in the mobile home park.)	105.00
	TRASH HAULING (see Contractors, Other, Hauling/trash removal)	
4238.00	TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required)	157.50
	TRUCKS AND MOVING VEHICLES, doing business from (see Vehicles, movable)	
4239.00	TRUCKS, motor driven, also doing a freight transportation or transfer business for profit (This category must comply with the requirements of section 15-32(b) of this Code.):	
4239.01	Not more than 1 ton	12.60
4239.02	Not more than 2 tons	18.90
4239.03	Not more than 4 tons	26.25
4239.04	More than 4 tons capacity	32.55
	(Does not apply to trucks used by licensed contractors).	
	TYPEWRITER, DICTAPHONE, ADDING MACHINE DEALER, ELECTRONIC EQUIPMENT shop only (see Merchant)	
	U	
4240.00	UNCLASSIFIED, not otherwise set out herein (see section 15-56 of this Code)	157.50

4241.00	UNDERTAKERS OR EMBALMERS (each taxed individually)	157.50
4242.00	UPHOLSTERER	73.50
	V	
4243.00	VALET PARKING (insurance required)	157.50
4244.00	VEHICLE TRANSPORT	157.50
4245.00	VEHICLES (A separate business tax receipt is required for each subcategory.):	
4245.01	Automobile body shop without painting facilities (See section 47-18.4 of this Code for specific requirements for this use.).	105.00
4245.02	Automobile body shop with painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.03	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
4245.04	Automobile paint shop	105.00
4245.05	Automobile sales in conjunction with any business for which a business tax receipt is required (See section 15-52 of this Code for the requirements of this category.)	157.50
4245.06	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
4245.07	Automobile, used car lot (storage)	105.00
4245.08	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
4245.09	Carting, express, hauling, and storage yards	157.50
4245.10	Motorcycle and moped rentals	105.00
4245.11	Motorcycle and moped sales (A state license is required at each location)	105.00
4245.12	Recreational vehicle rentals	105.00
4245.13	Recreational vehicle sales (A state license is required at each location.)	157.50
4245.14	Servicing and repair, tune up only (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.15	Servicing and repair, oil change only (See section 47-18.4 of this Code for specific requirements for this use.)	105.00

4245.16	Servicing and repair, minor repairs (carburetor, alternator, radiators, etc.) (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.17	Servicing and repair major repairs (transmissions, motor replacement, etc.) (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.18	Towing services only (no vehicle storage)	105.00
4245.19	Truck sales or display (See section 47-18.34 of this Code for specific requirements for this use.)	157.50
4245.20	Truck servicing and repairs (See section 18.4 of this Code for specific requirements for this use.)	105.00
4245.21	Truck servicing and repairs, tune up only	105.00
4245.22	Window tinting/detailing (no painting)	105.00
4245.23	Vehicle washing, waxing, and detailing (This category is for business at a permanent location.)	157.50
4245.24	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
4245.25	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
4246.00	VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)	131.25
	(Business tax receipt not required upon trucks or vehicles owned and operated by established place of business in the city and used for the purpose of making bona fide deliveries to customers of goods ordered, or in connection with services performed; not permitted to be stored in residential zones.)	
4247.00	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
4248.00	VEHICLES FOR HIRE, MOTEL OR HOTEL COURTESY CARS (See Chapter 27 Article III of this Code for requirements for this category.) See section 27-1 for the definition of motel or hotel courtesy car. The fee listed is for each authorized courtesy car:	
4248.01	Up to 5-passenger vehicle	32.50
4248.02	Over 5-passenger vehicle	45.15
4249.00	VEHICLES FOR HIRE, RENTAL CARS (See Chapter 27 Article IV of this Code for requirements for this category. The fee listed is for each location):	
4249.01	0 to 50 vehicles	393.75
4249.02	51–100 vehicles	525.00

4249.03	Over 100 vehicles	656.25
4250.00	VEHICLES FOR HIRE, RENTAL CARS WITH CHAUFFEURS AND SIGHTSEEING VEHICLES (See Chapter 27 Article V of this Code for requirements for this category. See section 27-1 for the definition of rental car with chauffeur. City commission approval is required as outlined in section 27-192 of this Code.):	
4250.01	Not more than 5 passengers	32.55
4250.02	6–9 passengers	45.15
4250.03	10 or more passengers	125.00
4250.04	Franchise buses, (per bus:)	105.00
4251.00	VEHICLES FOR HIRE, NON-MOTORIZED VEHICLES (See Chapter 27 Article VI of this Code for requirements for this category):	
4251.01	Horse carriage, per vehicle	5.25
4251.02	Rickshaw, per vehicle	5.25
4251.03	Unclassified, per vehicle	5.25
4252.00	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
4253.00	VENDING MACHINE DISTRIBUTORS (This category applies where the distributor maintains a permanent location within the city)	52.50
4254.00	VENDOR, street (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code.), per vehicle	210.00
4255.00	VETERINARIAN/VETERINARIAN SURGEON (each taxed individually)	157.50
4256.00	VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)	157.50
	VIDEO PRODUCTION (see Photography)	
4257.00	VIDEO GAMES ARCADE, (See Article IV of Chapter 15 of this Code for special requirements for this category.)	157.50
4258.00	VIDEO RENTALS	157.50
4259.00	VIRTUAL OFFICE	157.50
4260.00	VULCANIZING, TIRE REPAIRING, RETREADING, etc.	105.00
4260.01	Tires & Rims, Wheels (used)	157.50
	W	

	WAREHOUSE (see Storage Warehouse)	
	WATCHMAN (see Security Guard)	
	WATCH REPAIRING (see Repair Shop)	
4261.00	WATERCRAFT (This category may be subject to the requirements of Chapter 8 of this Code.):	
	Boat building/manufacturing (see Manufacturing)	
4261.01	Commercial boat, Charter or cruising (each) (This subcategory must comply with requirements of section 15-32(b) of this Code.)	84.00
4261.02	Marina, offering sales, repairs, fuel and multiple services	262.50
4261.03	Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)	105.00
4261.04	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
4261.05	New boat display	157.50
	New boat sales, based on inventory (See section 47-18.36 for specific requirements for this use.) (see Merchant)	
4261.06	New boat storage	157.50
4261.07	Pier/dock rental	157.50
4261.08	Used boat display	157.50
4261.09	Used boat rentals (See section 47-18.36 for specific requirements for this use.)	157.50
	Used boat sales, based on inventory (See section 47-18.36 for specific requirements for this use.) (see Merchant)	
4262.00	WATERCRAFT, SHIPYARDS, permitting the operating of marine ways and dry docks, any capacity, designing and building boats, machine and repair shops and stocks or marine hardware and supplies and ship chandlery, for use in connection with work done by the boat and shipyard hereby taxed, but not for sale without merchant's business tax receipt; does not permit the operating of storage basins and sheds for which separate business tax receipt is provided and required; having capital investment as follows:	
4262.01	Not exceeding \$10,000.00	52.50
4262.02	More than \$10,000.00, not exceeding \$25,000.00	65.10
4262.03	More than \$25,000.00, not exceeding \$50,000.00	131.25
4262.04	More than \$50,000.00, not exceeding \$100,000.00	196.35
4262.05	More than \$100,000.00	262.50
4263.00	WATERCRAFT, SIGHTSEEING:	

4263.01	Up to 10 passengers	32.55
4263.02	11–50 passengers	45.15
4263.03	51–100 passengers	105.00
4263.04	Over 100 passengers	157.50
4264.00	WATERCRAFT, TOWING AND LIGHTERING, owners, operators or managers of boats used wholly or in part for towing and lightering, permitting one barge or lighter free with each tow boat licensed hereunder, alone or in connection with any business, as follows:	
4264.01	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	15.75
4264.02	Not exceeding 2 tow boats	38.85
4264.03	More than 2 tow boats	78.85
	In the event a permit is required by city ordinance, no business tax receipt shall be issued until a permit has been obtained.	
4265.00	WATERCRAFT, FLOATING HOMES (See sections 9-176 through 9-202 for specific requirements for floating homes.)	105.00
4266.00	WATERCRAFT, PARASAILING, office use only	157.50
4267.00	WATERCRAFT, PRIVATE BOAT USES, dock rentals, 4 or more boats	105.00
4268.00	WATERCRAFT TOW BOATS:	
4268.01	1–3 tow boats	39.90
4268.02	Over 3 tow boats	78.75
4269.00	WATER TAXI (See section 146.1 for the requirements for this category.)	52.50
4270.00	WATER SOLD IN BOTTLES, each company or individual	52.50
4271.00	WATER PURIFICATION SERVICES	157.50
4272.00	WESTERN UNION	
4272.01	Main Office	315.00
4272.02	Branch Office	157.50
	WHOLESALE MERCHANDISE (see Merchant)	
	WINDOW CLEANING and house cleaning (see Cleaning Service)	
	WINDOW TINTING (see Vehicles (automobiles))	
	WRECKER SERVICES (see Vehicles)	
	Y	

4273.00	YACHT BROKERS AND SALESMEN (requires state registration certificate):	
4273.01	Each broker	157.50
4273.02	Each sales person	52.50
	YACHT CHARTERS (see Watercraft)	
4274.00	YACHT MANAGEMENT/STUYVESANT (This category is not for consultants.)	157.50
4275.0	YACHT SALES OFFICES (No inventory at this location.)	157.50

(Code 1953, § 23-40; Ord. No. C-1209, §§ 1, 2, 3-20-56; Ord. No. C-1238, § 1, 6-3-56; Ord. No. C-1345, § 1, 9-10-57; Ord. No. C-1367, § 1, 10-1-57; Ord. No. C-1482, § 4, 10-27-58; Ord. No. C-1537, § 3, 4-27-59; Ord. No. C-1559, 7-27-59; Ord. No. C-1583, § 4, 10-20-59; Ord. No. C-1594, § 1, 12-1-59; Ord. No. C-1637, 4-9-60; Ord. No. C-1656, § 1, 5-31-60; Ord. No. C-1665, § 1, 6-24-60; Ord. No. C-1724, § 2, 4-18-61; Ord. No. C-1750, § 1, 6-20-61; Ord. No. C-1783, § 1, 11-21-61; Ord. No. C-1932, §§ 1, 2, 8-6-63; Ord. No. C-1947, § 1, 9-3-63; Ord. No. C-1949, § 1, 9-10-63; Ord. No. C-1971, § 2, 10-29-63; Ord. No. C-2030, §§ 1, 2, 10-29-64; Ord. No. C-2056, § 1, 9-1-64; Ord. No. C-2158, § 1, 9-14-65; Ord. No. C-66-23, § 1, 3-28-66; Ord. No. C-66-32, § 1, 5-17-66; Ord. No. C-66-41, § 1, 7-19-66; Ord. No. C-68-33, § 1, 5-7-68; Ord. No. C-69-19, § 1, 4-15-69; Ord. No. C-70-85, § 1, 11-3-70; Ord. No. C-70-88, § 1, 11-3-70; Ord. No. C-72-66, § 1, 9-19-72; Ord. No. C-73-12, §§ 1, 2, 2-6-73; Ord. No. C-75-48, § 1, 5-20-75; Ord. No. C-80-82, § 1, 9-25-80; Ord. No. C-82-51, § 2, 6-15-82; Ord. No. C-82-64, § 1, 7-20-82; Ord. No. C-82-78, § 4, 9-21-82; Ord. No. C-83-38, § 1, 2-15-83; Ord. No. C-89-50, § 23, 7-6-89; Ord. No. C-94-28, § 1, 7-19-94; Ord. No. C-96-37, § 1, 7-16-96; Ord. No. C-04-51, § 1, 10-19-04 ; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-08-11, § 1, 3-11-08 ; Ord. No. C-11-28, § 2, 10-18-11)

Appendix B

Large Supergroup Definitions

The definitions below are general and not meant to be the complete definitions that would appear in a municipal code.

Retail or Sales Supergroup: These are retailers and other sales-centered businesses that are not currently classified in the more general "Merchant" categories and are currently paying \$157.50 for a Business Tax Receipt. The current categories in this supergroup are 4275; 4258; 4235; 4232; 4212; 4204.01; 4202; 4158; 4119; 4096; 4080; 4056; 4040; 4033.06; 4033.01; 4065.01; 4065.02; 4065.03; 4007.08.

Service Supergroup: This category includes services that require minimal to no higher education training, and which are not currently more specifically classified and are currently paying \$157.50 for a Business Tax Receipt. It is also the default category for any business that is not specifically defined in one of the other categories. The current categories included in this supergroup are 4274; 4273.01; 4259; 4257; 4243; 4241; 4240; 4238; 4236; 4231; 4229; 4228; 4225; 4221; 4220; 4219; 4217; 4209; 4198; 4196; 4193; 4192; 4188; 4185; 4182; 4181; 4179.01; 4177; 4176; 4168; 4164; 4162; 4157; 4156; 4147; 4143; 4142; 4134; 4129; 4128; 4115; 4111; 4110; 4109; 4106; 4101; 4100; 4099; 4098; 4097; 4092; 4077; 4076; 4071; 4070.02; 4069; 4066; 4060; 4059; 4055; 4051; 4046; 4045; 4043; 4038; 4036; 4034; 4033.08; 4030; 4029; 4028; 4024; 4022; 4017; 4011; 4006; 4004; 4002.01; 4216.02; 4216.01; 4184.02; 4184.01; 4118; 4117.04; 4117.02; 4117.01; 4117; 4091; 4090; 4087.03; 4087.02; 4087.01; 4072.04; 4072.03; 4072.02; 4072.01; 4062.1; 4062.09; 4062.08; 4062.07; 4062.06; 4062.05; 4062.04; 4062.03; 4062.01; 4007.11; 4007.1; 4007.09; 4007.07; 4007.06; 4007.05; 4007.01.

Professional Services Supergroup: These businesses offer services that require a rigorous amount of training through any type of higher education or vocational institutions that exclusively certify the complete obtainment of skills and the ability to offer such advanced services. This category is limited to the businesses with current category numbers of 4256; 4255; 4233; 4222; 4214; 4197; 4187; 4183; 4178; 4174; 4173; 4160; 4159; 4155; 4153; 4152; 4123; 4088; 4082; 4074; 4073; 4068; 4050; 4018; 4014; 4013; 4003; 4002.

Appendix C

Proposed Schedule of Fees

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:

Classification	Per Unit Rate
CONTRACTED SERVICES: Pool Cleaning Services, Screen Repair.	\$157.50
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 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); 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.	\$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 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.)	\$157.50

<p>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; BUSINESS CENTER: (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;; 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 (family, financial, employment) agency; 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 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; FUND RAISER; 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; INSURANCE, (each company per line of insurance written); Interior design (requires insurance) CONSULTANT; 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); 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; REPOSSESSION/RECOVERY; Security CONSULTANT; SURVEYOR: Land; SURVEYOR: Marine; TAG/TITLE SERVICES; TATTOO PARLOR; 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</p>	<p>\$157.50</p>
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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 AND SALESMEN: Each broker; YACHT MANAGEMENT/STUYVESANT (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	\$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
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
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, up to 5 preschool children	\$52.50
CHILD CARE CENTERS: Intermediate child care facility, over 25 and up to 50 children	\$157.50
CHILD CARE CENTERS: Large child care facility, 51 or more children	\$210.00
CHILD CARE CENTERS: On-site corporate/employer sponsored day care	\$210.00
CHILD CARE CENTERS: Small child care facility, over 5 and up to 25 children	\$105.00
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 (over three vehicles)	\$84.00

Contractor: Lawn mowing services (two or three vehicles)	\$52.50
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
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: Each additional dispensing nozzle	\$6.30
GASOLINE SERVICE STATIONS: First dispensing nozzle	\$12.60
GASOLINE WHOLESALE	\$315.00
GOLF COURSES AND DRIVING RANGES	\$73.50

HAIR SALON: 1–3 employees	\$52.50
HAIR SALON: Facial/Esthetician each (State Lic. Required)	\$157.50
HAIR SALON: Full Specialist, Tax separately (Facial, Nails, Waxing) (State Lic. Required)	\$157.50
HAIR SALON: Manicurist/pedicurist in shop	\$21.00
HAIR SALON: Over 3 employees	\$105.00
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 statelicense 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: 21 to 50 employees	\$163.80
MANUFACTURERS AND MANUFACTURING: 4 to 8 employees	\$45.15
MANUFACTURERS AND MANUFACTURING: 9 to 20 employees	\$97.65
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: Over \$300.00	\$45.15
MARKETS: Meat market with or without poultry stock: Stock \$50.00 to \$300.00	\$32.55
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: Over \$1,000,001.00	\$682.50
MERCHANTS: Retail stock: Over 10,000.00 to \$20,000.00	\$81.90
MERCHANTS: Retail stock: Over 100,000.00 to \$500,000.00	\$409.50

MERCHANTS: Retail stock: Over 20,000.00 to \$50,000.00	\$122.85
MERCHANTS: Retail stock: Over 3,000.00 to \$10,000.00	\$65.10
MERCHANTS: Retail stock: Over 50,000.00 to \$100,000.00	\$245.70
MERCHANTS: Retail stock: Over 500,000.00 to \$1,000,000.00	\$514.50
MERCHANTS: Retail stock: Up to and including \$3,000.00	\$48.30
MERCHANTS: Wholesale stock: Over \$1,000,001.00	\$682.50
MERCHANTS: Wholesale stock: Over 10,000.00 to \$20,000.00	\$196.35
MERCHANTS: Wholesale stock: Over 100,000.00 to \$500,000.00	\$458.85
MERCHANTS: Wholesale stock: Over 2,000.00 to \$5,000.00	\$97.65
MERCHANTS: Wholesale stock: Over 20,000.00 to \$50,000.00	\$262.50
MERCHANTS: Wholesale stock: Over 5,000.00 to \$10,000.00	\$131.25
MERCHANTS: Wholesale stock: Over 50,000.00 to \$100,000.00	\$327.60
MERCHANTS: Wholesale stock: Over 500,000.00 to \$1,000,000.00	\$514.50
MERCHANTS: Wholesale stock: Over 500.00 to \$2,000.00	\$65.10
MERCHANTS: Wholesale stock: Showroom (Display only, No inventory)	\$157.50
MERCHANTS: Wholesale stock: Up to and including \$500.00	\$32.55
MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)	\$105.00
Mortgage associates	\$52.50
MOVIE THEATER: Over 1,000 seats	\$393.75
MOVING COMPANY (per vehicle)	\$105.00
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.)	\$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
NIGHTCLUBS: Bar	\$157.50
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
NURSERY: Up to 10,000 square feet of area used	\$12.60
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
PSYCHIATRIST (each taxed individually)	\$157.50
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
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: Unclassified (none of above)	\$78.75
REPAIR SHOPS: Welding	\$63.00
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 25 or more pupils	\$97.65
SCHOOLS: Private school Less than 25 pupils	\$32.55
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
SELF STORAGE FACILITY: Over 5,000 square feet	\$157.50
SELF STORAGE FACILITY: Up to 5,000 square feet	\$105.00
Servicing and repair major repairs (transmissions, motor replacement, etc.) (See VEHICLES: section 47-18.4 of this Code for specific requirements for this use.)	\$105.00
SHIPS AND SHIPPING, agents or representatives	\$105.00
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
VEHICLES FOR HIRE, TAXICABS: 0 to 50 vehicles	\$393.75
VEHICLES FOR HIRE, TAXICABS: 51–100 vehicles	\$525.00
VEHICLES FOR HIRE, TAXICABS: 6–9 passengers	\$45.15
VEHICLES FOR HIRE, TAXICABS: Not more than 5 passengers	\$32.55
VEHICLES FOR HIRE, TAXICABS: Over 100 vehicles	\$656.25
VEHICLES FOR HIRE, TAXICABS: Over 5-passenger vehicle	\$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 repair,oil change only (See section 47-18.4 of this Code for specific requirements for this use.)	\$105.00
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, street (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code.), per vehicle	\$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: 11–50 passengers	\$45.15
WATERCRAFT, SIGHTSEEING: Up to 10 passengers	\$32.55
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	\$15.75
WATERCRAFT, TOWING AND LIGHTERING: More than 2 tow boats	\$78.85
WATERCRAFT: Commercial boat, Charter or cruising (each) (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
WESTERN UNION: Branch Office	\$157.50
YACHT BROKERS AND SALESMEN: Each sales person	\$52.50