

ORDINANCE NO. C-25-21

AN ORDINANCE OF THE CITY OF FORT LAUDERDALE, FLORIDA, AMENDING SECTION 15-57 OF THE CODE OF ORDINANCES OF THE CITY OF FORT LAUDERDALE, FLORIDA, BY CONSOLIDATING LOCAL BUSINESS TAX CATEGORIES, AND PROVIDING FOR SEVERABILITY, REPEAL OF CONFLICTING ORDINANCE PROVISIONS, CORRECTION OF SCRIVENER'S ERRORS, AND AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Fort Lauderdale, Florida, desires to amend Article II, "Local Business Tax," Section 15-57, "Amount of tax to be paid," of the City of Fort Lauderdale, Florida, Code of Ordinances, to reduce the number of business tax categories by consolidating them;

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

**SECTION 1.** Section 15-57 of the Code of Ordinances of the City of Fort Lauderdale, Florida, is hereby amended to provide as follows:

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

	<b>A</b>	
4001.00	<del>ABSTRACT COMPANIES</del> or agents	196.35
	<del>ACADEMY OF MUSIC</del> (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

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	<del>ADDING MACHINES, SALES ONLY, Dictaphones, Typewriters and the like: (see Merchants)</del>	
	<del>ADDING MACHINES, Repairs, Dictaphones, Typewriters and the like: (see Repair Shops)</del>	
4004.00	ADJUSTER	157.50
	<del>ADMINISTRATIVE OFFICE (see Professional Office)</del>	
	<del>ADULT DAY CARE/ADULT CONGREGATE LIVING FACILITY (see Social Service Residential Facilities)</del>	
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
	<del>AEROBIC STUDIO (see Health Recreation Facility)</del>	
	<del>AIR-CONDITIONING, commercial refrigeration (see Contractor, Certified Construction Trades)</del>	
	AIRCRAFT/AVIATION/AERONAUTICAL	

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4007.00		
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
	<del>ALARM SYSTEM INSTALLATION (see Contractors, Certified Construction Trades)</del>	
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
	<del>AMUSEMENT CENTERS, (See Video Games Arcade)</del>	
	<del>ANIMAL BOARDING (see Pet Boarding/Kennel Facilities)</del>	

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4010.00	<del>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.)</del>	73.50
4011.00	<del>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)</del>	157.50
4012.00	<del>APARTMENTS/HOTELS/MOTELS (includes time shares and bed and breakfast dwellings. See section 47-35.1 of this Code.)</del>	
4012.01	<del>Apartment (This category is for 3 or more units. The fee listed is per apartment)</del>	6.30
4012.02	<del>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.)</del>	6.30
4012.03	<del>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.)</del>	6.30
4012.04	<del>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.)</del>	6.30
4012.05	<del>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.)</del>	6.30
4013.00	<del>APPRAISER (Each appraiser in the office is taxed individually)</del>	157.50

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	<del>ARCADE (See Video Games Arcade)</del>	
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
	<del>ASSEMBLY (see Product Assembly)</del>	
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
	<del>ATHLETIC CLUBS, HEALTH SPAS (see Clubs)</del>	
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
	<del>AUTOMATIC TRADE MACHINES (See Vending Machines)</del>	
	<del>AUTOMOBILES (see Vehicles)</del>	
	<del>AUTOMOBILE PARKING (see Parking Lots)</del>	
	<del>AUTOMOBILE TRANSPORTATION (see Vehicles for Hire)</del>	
	<b>B</b>	

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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)	
	BOTTLE CLUBS (The definition for this category is found	983.85

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4031.00	in section 5-1 of this Code. Bottle club regulations are found in section 5-2.)	
4032.00	<del>BOWLING ALLEYS, each alley or skee ball game</del>	26.25
4033.00	<del>BROKERS OR BROKERAGE: (For Aircraft Brokerage see Aircraft.)</del>	
4033.01	<del>Auto Auctions: (A state license is required. No vehicles may be stored on the premises)</del>	157.50
4033.02	<del>Broker, selling stocks, bonds, futures or options at an established place of business</del>	315.00
4033.03	<del>Broker, selling stocks, bonds, futures or options at no local established place of business</del>	196.35
4033.04	<del>Broker, selling interest in mutual fund only</del>	196.35
4033.05	<del>Commodity broker, with no display room</del>	105.00
4033.06	<del>Jewelry (new only)</del>	157.50
4033.07	<del>Mortgage associates</del>	52.50
4033.08	<del>Mortgage brokers, negotiating loans for mortgage brokerage fee</del>	157.50
4034.00	<del>BUILDING INSPECTION SERVICE</del>	157.50
4035.00	<del>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.)</del>	73.50
4036.00	<del>BUSINESS CENTER: (This category includes those businesses that provide services such as copying, faxing, etc.)</del>	157.50
	<del>BUSINESS COLLEGES (see Schools)</del>	
	<del>BUSINESS MACHINES, including adding machines, cash registers, bookkeeping machines and the like: Dealers, sale only (see Merchant) Repairs and servicing (see Repair Shops)</del>	
	<del>C</del>	
4037.00	<del>CABINET MAKERS, refinishers and/or woodworkers</del>	73.50

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4038.00	CABLE T.V. COMPANY	157.50
	<del>CABLE T.V. INSTALLATION (see Contractors)</del>	
	<del>CAFETERIAS (see Restaurants)</del>	
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
	<del>CARPENTER SHOPS, WOODWORKERS, REFINISHERS, etc. (see Cabinet Makers)</del>	
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.):	
	<del>Homes providing less than 24-hour/day care for children:</del>	
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
	<del>CHILD CARE/FOSTER HOMES (see Social Service Residential Facilities)</del>	
4049.00	CHURCH (requires state charter. See specific use requirements for house of worship in section 47-18.17 of	Exempt

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	this Code.)	
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	

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	<del>requirements of section 15-32(b) of this Code.:</del>	
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	<del>COLD STORAGE BUSINESS</del>	126.00
	<del>COLLECTION AND CLAIM AGENCIES (see Credit Associations)</del>	
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)	
	<del>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.)</del>	
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

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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
	<p><b>BROWARD COUNTY CONTRACTOR CATEGORIES</b>          (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.)</p>	
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	Cable Television - Class "G"	84.00
4063.28	Central VAC system contractor	84.00
4063.29	Clearing and Grading - Class "B"	84.00
4063.30	Commercial Pool/Spa Contractor - Class "CPC"	84.00

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4063.31	Concrete Driveways, Curbs, Gutters and Sidewalks— Class "G"	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

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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

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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
	<del>Proof of insurance and a current certificate of competency, are required. A separate fee is required for each classification or service.</del>	
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	84.00

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	other electronic equipment)	
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

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	<b>D</b>	
	<del>-DANCING SCHOOLS (see School)</del>	
	<del>-DATA PROCESSING (see Computers)</del>	
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
	<del>-DAY CARE (children) (see Child Day Care Facilities)</del>	
	<del>-DECORATORS, INTERIOR (see Consultant)</del>	
	<del>-DELIVERY SERVICE (see Messenger Service)</del>	
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
	<del>-DIVINE HEALERS (see Astrologers)</del>	
4081.00	DIVING SERVICES	105.00
	<del>-DOCK RENTAL (see Watercraft)</del>	
4082.00	DOCTOR, PHYSICIAN, SURGEON (Each doctor is taxed individually.)	157.50
	<del>-DOUGHNUT MACHINE (see Bakeries)</del>	

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4083.00	DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)	63.00
	<del>DRUG TREATMENT FACILITY (see Social Service Residential Facilities)</del>	
4084.00	<del>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.)</del>	
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
	<del>E</del>	
	<del>EDUCATIONAL INSTRUCTION (see Schools)</del>	
	<del>ELECTION HEADQUARTERS (see Campaign Headquarters)</del>	
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

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	<del>ESCORT SERVICES (see Dating Service)</del>	
4092.00	EXECUTIVE SUITES	157.50
	<del>EXPORT (see Import/Export)</del>	
4093.00	EQUIPMENT LEASING	105.00
	<del>F</del>	
	<del>FINANCIAL COUNSELING AND PLANNING SERVICES (see Consultant)</del>	
4094.00	FINANCIAL INSTITUTIONS OR COMPANIES:	
	Banks and savings and loan associations	393.75
4094.01		
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
	<del>FISH MARKET (see Market)</del>	
4096.00	FLORISTS	157.50
	<del>FLOWER SHOP, selling cut flowers, small potted plants,</del>	

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	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
	<b>G</b>	
	<del>GARDEN CENTER (see Nursery)</del>	
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
	<del>(Merchant's business tax receipt in addition if equipment is sold)</del>	
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
	<b>H</b>	
	HAIR SALON (This category must comply with the	

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4107.00	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
	<del>HANDBILLS AND CIRCULARS (see Circulars and Handbills)</del>	
	<del>HEALTH CLUB (see Clubs)</del>	
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
	<del>HELICOPTER, CHARTER (see Aircraft, leasing)</del>	
4110.00	HOMEMAKERS, visiting home	157.50
4111.00	HOME HEALTH CARE	157.50
	<del>HOMES, for children or adults (see Social Service Residential Facilities)</del>	
4112.00	HOSPITALS AND SANITARIUMS	157.50
	<del>HOSPITALS FOR ANIMALS (see Veterinary Clinic)</del>	
	<del>HOTELS (see Apartments/Hotels/Motels)</del>	
	<del>HOUSE MOVING (see Contractors, Other)</del>	
	<del>HOUSE OF WORSHIP (see Church)</del>	
4113.00	HYPNOTIST (Each hypnotist is taxed individually. This category requires a state license and approval.)	105.00
	<del>†</del>	
4114.00	ICE CREAM STORE	

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4114.01	Eat in or take out	73.50
4114.02	Take out only	73.50
	<del>ICE CREAM VENDORS (see Vendors)</del>	
4115.00	<del>IMPORT/EXPORT (no retail sales without merchant's business tax receipt)</del>	157.50
4117.00	<del>INSURANCE, (each company per line of insurance written)</del>	157.50
	<del>For the purpose of this subsection, insurance companies are classified and defined as follows:</del>	
4117.01	<del>CASUALTY AND LIABILITY INSURANCE COMPANIES, including bonding companies, writing:</del>	157.50
	<del>a. Accident and health insurance only, on annual, semi-annual or quarterly premium paying basis;</del>	
	<del>b. Bonds, including fidelity, court, contract and surety bonds and financial guarantee, and title insurance or guarantees;</del>	
	<del>c. Burglary insurance, including residence, bank, stocks, bonds and securities, safe burglary and holdup and messenger robbery;</del>	
	<del>d. Liability insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision;</del>	
	<del>e. Plate glass insurance;</del>	
	<del>f. Workers' compensation insurance.</del>	
4117.02	<del>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</del>	157.50
4117.03	<del>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</del>	157.50

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4117.04	<del>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</del>	157.50
4118.00	<del>INSURANCE FINDERS</del>	157.50
	<del>INTERIOR DESIGN (see Consultants)</del>	
	<del>INTRODUCTION SERVICE(see Dating Service)</del>	
	<del>INVESTMENT (see Consultants)</del>	
	<del>J</del>	
4119.00	<del>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.)</del>	157.50
	<del>JEWELRY SHOP (see Merchant)</del>	
4120.00	<del>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.)</del>	158.55
	<del>K</del>	
	<del>KENNEL/ANIMAL BOARDING (See Pet Boarding/Kennel Facilities)</del>	
4121.00	<del>KNIFE AND SCISSOR SHARPENER</del>	31.50
	<del>L</del>	
	<del>LAB SERVICES (see Medical)</del>	
4122.00	<del>LABORATORY TECHNICIAN</del>	105.00
4123.00	<del>LANDSCAPE ARCHITECT</del>	157.50
4124.00	<del>LANDSCAPE MAINTENANCE, interior</del>	84.00
	<del>LANDSCAPE MAINTENANCE, exterior (see</del>	

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	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
	<del>LEASING EQUIPMENT (see Equipment Leasing)</del>	
	<del>LEASING AGENT (see Property Management)</del>	
4126.00	LINEN SUPPLY:	
4126.01	Connected with laundry	73.50
4126.02	Not connected with laundry, doing business from trucks	157.50
	<del>LITHOGRAPHERS (see Printing)</del>	
	<del>LOCKSMITHS AND KEYSMITHS (see Repair Shop)</del>	
	<b>M</b>	
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	

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	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
	<del>MARINA (see Watercraft)</del>	
4131.00	<del>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):</del>	
4131.01	<del>Fish and seafood, with or without poultry</del>	73.50
	<del>Meat market with or without poultry stock:</del>	
4131.02	<del>Under \$50.00</del>	26.25
4131.03	<del>Stock \$50.00 to \$300.00</del>	32.55
4131.04	<del>Over \$300.00</del>	45.15
4131.05	<del>Poultry markets</del>	52.50
	<del>MARKETING/INVESTMENT PLANNING (see Consultant)</del>	
4132.00	<del>MASSAGE SALON:</del>	
4132.01	<del>Each establishment (requires license from the state</del>	73.50
4132.02	<del>Each massage therapist located in a salon/spa (This subcategory must comply with the requirements of section 15-32(b) of this Code.)</del>	20.00

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	<del>MATCHMAKING (see Dating Service)</del>	
4133.00	MEATS AND MEAT PRODUCTS, packing houses or storage	157.50
	<del>MEATS AND MEAT PRODUCTS, RETAIL (see Markets)</del>	
	<del>MEATS AND MEAT PRODUCTS, WHOLESALE (see Merchant)</del>	
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):	
	<del>Retail stock:</del>	
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
	<del>Wholesale merchants and dealers in goods, wares and merchandise, other than those specially classified:</del>	
	<del>Wholesale stock:</del>	
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

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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	

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	Services)	
	<del>MULTIPLE LISTINGS (see Publisher)</del>	
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
	<b>N</b>	
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
	<del>NEWSSTANDS, where papers and periodicals are sold (see Merchants)</del>	
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
	<del>NOVELTY WORKS (see Manufacturer)</del>	
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
	<del>NURSERY, children's day (see Child Care Facilities)</del>	

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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
	<b>O</b>	
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
	<b>P</b>	
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

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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

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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
	<b>R</b>	
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	105.00

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	state and is not imposed upon any business done for the United States Government or upon interstate business.)	
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

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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

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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
	<del>;</del> <u>b</u> <del>§</del> <u>c</u> ;	
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

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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
	<del>SHOE REPAIR (see Repair Shop)</del>	
4211.00	SHOE SHINE (per chair)	10.50
	<del>SHOOTING GALLERY (see Indoor Firearms Range)</del>	
	<del>SIGN PAINTERS (see Contractors, Other, Sign Installation/Painting)</del>	
	<del>SIGN, COMMERCIAL (see Contractor, Certified Construction Trades, Broward County Contractor Categories, Sign Contractor)</del>	
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
	<del>Adult congregate living facility:</del>	
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

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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):	
	Land	157.50
4216.01		
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	

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	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
	<del>TELEVISION INSTALLATION AND SERVICE (see Contractors, Other)</del>	
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
	<del>TELEVISION, CABLE INSTALLATION (see Contractors, Certified Construction Trades, Broward County Contractor Categories, Cable Television)</del>	
	<del>TERMITE AND PEST EXTERMINATOR (see Contractors, Other, Exterminator)</del>	
	THEATER (This category is for those theaters that	157.50

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4232.00	conduct live performances.)	
4233.00	<del>THERAPIST (each taxed individually)</del>	157.50
4234.00	<del>TICKET AGENT</del>	105.00
4235.00	<del>TIME SHARE (This category is for the office that sells and purchases time shares. A state license is required.)</del>	157.50
	<del>TIRE REPAIR (see Vulcanizing)</del>	
	<del>TOOLS AND TOOL SUPPLIES (see Merchant)</del>	
4236.00	<del>TOUR ORGANIZER</del>	157.50
4237.00	<del>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.):</del>	
4237.01	<del>Up to and including 10 units or places of abode</del>	73.50
4237.02	<del>For each additional unit or place of abode over 10</del>	2.10
4237.03	<del>Trailers, utility, rental</del>	63.00
4237.04	<del>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.)</del>	105.00
	<del>TRASH HAULING (see Contractors, Other, Hauling/trash removal)</del>	
4238.00	<del>TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required)</del>	157.50
	<del>TRUCKS AND MOVING VEHICLES, doing business from (see Vehicles, movable)</del>	
4239.00	<del>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.):</del>	
4239.01	<del>Not more than 1 ton</del>	12.60
4239.02	<del>Not more than 2 tons</del>	18.90
4239.03	<del>Not more than 4 tons</del>	26.25
4239.04	<del>More than 4 tons capacity</del>	32.55
	<del>-(Does not apply to trucks used by licensed contractors).</del>	

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	<del>TYPEWRITER, DICTAPHONE, ADDING MACHINE DEALER, ELECTRONIC EQUIPMENT shop only (see Merchant)</del>	
	<u>U</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
	<u>V</u>	
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	157.50

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	Code for specific requirements for this use. A state license is required.)	
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	157.50

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	throughout the city. The fee is for each vehicle performing the service.)	
4245.25	<del>Wrecking/storage yards (includes automotive wrecking, salvage, storage yards. See section 47-35.1 of this Code for definition of automotive wrecking yard.)</del>	157.50
4246.00	<del>VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)</del>	131.25
	<del>(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.)</del>	
4247.00	<del>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.)</del>	65.10
4248.00	<del>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:</del>	
4248.01	<del>Up to 5-passenger vehicle</del>	32.50
4248.02	<del>Over 5-passenger vehicle</del>	45.15
4249.00	<del>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):</del>	
4249.01	<del>0 to 50 vehicles</del>	393.75
4249.02	<del>51—100 vehicles</del>	525.00
4249.03	<del>Over 100 vehicles</del>	656.25
4250.00	<del>VEHICLES FOR HIRE, RENTAL CARS WITH CHAUFFEURS AND SIGHTSEEING VEHICLES (See Chapter 27 Article V of this Code for requirements for this</del>	

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	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	<del>VEHICLES FOR HIRE, NON-MOTORIZED VEHICLES</del> (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	<del>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.)</del>	9.45
4253.00	<del>VENDING MACHINE DISTRIBUTORS (This category applies where the distributor maintains a permanent location within the city)</del>	52.50
4254.00	<del>VENDOR, street (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code.), per vehicle</del>	210.00
4255.00	<del>VETERINARIAN/VETERINARIAN SURGEON (each taxed individually)</del>	157.50
4256.00	<del>VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)</del>	157.50

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	<del>VIDEO PRODUCTION (see Photography)</del>	
4257.00	<del>VIDEO GAMES ARCADE, (See Article IV of Chapter 15 of this Code for special requirements for this category.)</del>	157.50
4258.00	<del>VIDEO RENTALS</del>	157.50
4259.00	<del>VIRTUAL OFFICE</del>	157.50
4260.00	<del>VULCANIZING, TIRE REPAIRING, RETREADING, etc.</del>	105.00
4260.01	<del>Tires &amp; Rims, Wheels (used)</del>	157.50
	<del>W</del>	
	<del>WAREHOUSE (see Storage Warehouse)</del>	
	<del>WATCHMAN (see Security Guard)</del>	
	<del>WATCH REPAIRING (see Repair Shop)</del>	
4261.00	<del>WATERCRAFT (This category may be subject to the requirements of Chapter 8 of this Code.):</del>	
	<del>Boat building/manufacturing (see Manufacturing)</del>	
4261.01	<del>Commercial boat, Charter or cruising (each) (This subcategory must comply with requirements of section 15-32(b) of this Code.)</del>	84.00
4261.02	<del>Marina, offering sales, repairs, fuel and multiple services</del>	262.50
4261.03	<del>Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)</del>	105.00
4261.04	<del>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.)</del>	150.00
4261.05	<del>New boat display</del>	157.50
	<del>New boat sales, based on inventory (See section 47-18.36 for specific requirements for this use.) (see Merchant)</del>	
4261.06	<del>New boat storage</del>	157.50
4261.07	<del>Pier/dock rental</del>	157.50
4261.08	<del>Used boat display</del>	157.50
4261.09	<del>Used boat rentals (See section 47-18.36 for specific requirements for this use.)</del>	157.50
	<del>Used boat sales, based on inventory (See section 47-</del>	

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	18.36 for specific requirements for this use.) (see Merchant)	
4262.00	<del>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:</del>	
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	<del>WATERCRAFT, SIGHTSEEING:</del>	
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	<del>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:</del>	
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
	<del>In the event a permit is required by city ordinance, no business tax receipt shall be issued until a permit has</del>	

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	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
	<del>WHOLESALE MERCHANDISE (see Merchant)</del>	
	<del>WINDOW CLEANING and house cleaning (see Cleaning Service)</del>	
	<del>WINDOW TINTING (see Vehicles (automobiles))</del>	
	<del>WRECKER SERVICES (see Vehicles)</del>	
	<del>Y</del>	
4273.00	YACHT BROKERS AND SALESMEN (requires state registration certificate):	
4273.01	Each broker	157.50
4273.02	Each sales person	52.50
	<del>YACHT CHARTERS (see Watercraft)</del>	
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

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<p><b><u>PROFESSIONAL SERVICES SUPERGROUP:</u></b>  <u>Included business activities: ACCOUNTANT, AUDITOR (Each C.P.A. in the office is taxed individually.); ACUPUNCTURIST (Must have license as required by FS 457.105. Each acupuncturist is taxed individually); APPRAISER (Each appraiser in the office is taxed individually); ARCHITECT (Each architect in the office is taxed individually); ATTORNEY AT LAW (Each attorney in the office is taxed individually. In-house counsel is exempt.); CHIROPRACTOR (Each chiropractor in the office is taxed individually.); DENTAL LABORATORY (Each dentist in the office is taxed individually.); DENTIST (Each dentist in the office is taxed individually.); DOCTOR, PHYSICIAN, SURGEON (Each doctor is taxed individually.); ENGINEER (requires certification by the State of Florida); LANDSCAPE ARCHITECT; NURSE PRACTITIONER (A state license is required for this category); NURSE, REGISTERED (A state license is required for this category.); NURSING, TEMPORARY PLACEMENT; OPTICIAN, OPTOMETRIST, OCULIST (each taxed individually); OSTEOPATH (each taxed individually); PHYSICIAN'S ASSISTANT (A state license is required for this category.); PHYSIOTHERAPIST (each taxed individually); PSYCHIATRIST (each taxed individually); PODIATRIST (each taxed individually); PROFESSIONAL OFFICE (Administration Office); PSYCHOLOGIST; RESEARCH COMPANY; SOCIAL WORKER (A state license is required for this category.); TAX SERVICES OFFICE; THERAPIST (each taxed individually); VETERINARIAN/VETERINARIAN SURGEON (each taxed individually); VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)</u></p>	<p><u>\$157.50</u></p>
<p><b><u>RENTAL:</u></b>  <u>Apartments, Hotels, Bed and Breakfast dwellings, Time Share Facilities, and Motels. Taxed for each apartment/unit/room.</u></p>	<p><u>\$6.30</u></p>
<p><b><u>RETAIL OR SALES SUPERGROUP:</u></b>  <u>Included business activities: AIRCRAFT, sale and display (including heavier-than-air and lighter-than-air) (Note: All brokers in the office require a separate broker business tax receipt, see Brokers or Brokerage); CANVAS SHOP; COFFEE HOUSE (no cooking);</u></p>	<p><u>\$157.50</u></p>

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<p><u>CONSIGNMENT SHOP/THRIFT STORE; CONVENIENCE STORE: Kiosk (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store (defined in section 47-35.1 of this Code.); CONVENIENCE STORE: Store, multipurpose (defined in section 47-35.1 of this Code.); DISTRIBUTOR (This category is for wholesale operations only. No inventory may be maintained at the location. For retail operations see Merchant); FLORISTS; JEWELRY (new only); JEWELRY DEALERS who buy and sell or offer to buy and sell gold and silver and other precious metals (This category must comply with sections 15-201 through 15-228 of this Code.); OILS, wholesale; SALES OFFICE (no retail sales); SNACK BAR (no cooking); THEATER (This category is for those theaters that conduct live performances.); TIME SHARE (This category is for the office that sells and purchases timeshares. A state license is required.); YACHT SALES OFFICES (No inventory at this location.)</u></p>	
<p><u><b>SERVICES SUPERGROUP:</b> 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</u></p>	<p><u>\$157.50</u></p>

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vending license (See Chapter 3 of this Code of for specific requirements for advertising.); CLUBS, PRIVATE;  
COMMUNICATION SERVICES; COMPUTER SERVICES (includes consulting, marketing, payroll, programming, etc.); COPY CENTER (no other services provided); COUNSELING AGENCY (family, financial, employment); COURT REPORTING SERVICES: over 2 employees in office (including owner); CREDIT AND BILLING ASSOCIATIONS. (This category is for firms, corporations or offices used for credit, bank, billing claims, collection or repossession services. For medical billing services see the Medical category.); DATING SERVICE: Dating Service; DATING SERVICE: Escort Service; DATING SERVICE: Introduction Service; DATING SERVICE: Matchmaking Service; DETECTIVE/PRIVATE INVESTIGATOR (requires state license); DEVELOPER/DEVELOPMENT (real estate); EMPLOYMENT: Day Labor placement; EMPLOYMENT: Permanent placement; EMPLOYMENT: Temporary placement; ENTERTAINMENT, HOME; ENTERTAINMENT, NIGHTCLUB (This category includes restaurants, dining rooms and similar establishments where floor shows or other forms of lawful entertainment is provided for guests. The definition of nightclub is found in section 47-35.1 of this Code.); EXECUTIVE SUITES; FINANCIAL/INVESTMENT PLANNING CONSULTANT; FIRE INSURANCE COMPANIES writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leasehold, insurrection, riot and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision, and marine cargoes and hulls, and rail, mail and express shipments, against fire, collision, stranding, or sinking; Flight instruction and ground training; FOOD PROCESSING; FRANCHISE DEALER; FUNDRAISER; FUNERAL HOMES; GRAPHIC DESIGN; GYM (The State of Florida requires a bond for memberships over 30 days with exercise equipment on premises.); HEALTH RECREATION FACILITY (No retail sales without a separate business tax receipt. The State of Florida requires a bond for memberships over 30 days whenever exercise equipment is on premises.); HOME HEALTH CARE; HOMEMAKERS, visiting home; IMPORT/EXPORT (no retail sales without merchant's business tax receipt); INSURANCE FINDERS; INTERIOR DESIGN CONSULTANT (requires

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insurance); LIFE INSURANCE COMPANIES writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual or quarter annual premium paying basis; MAIL BOX SERVICE ESTABLISHMENTS (A separate business tax receipt is required for each individual operating from the site. An affidavit must be submitted to provide the required information necessary to determine the number of individuals operating from the site. A form will be provided by the business tax division. See section 15-32(b) of this Code); MAIL ORDER ESTABLISHMENT (This category prohibits inventory on site.); MANAGEMENT CONSULTANT; MARINE CONSULTANT; MARKETING CONSULTANT; MEDIATOR; MODEL/TALENT AGENCY (State of Florida license required.); MORTGAGE BROKERS, negotiating loans for mortgage brokerage fee; MORTGAGE SERVICE; NAIL SALON ; OFFICE (where no other classification exists in this Code for this service) professional or administrative, no sales from site without separate retail or wholesale business tax receipt; PACKAGING AND SHIPPING; PARALEGAL; PERSONAL TRAINER (This category may perform services that require separate business tax receipts.); PLACE OF ASSEMBLY; PRODUCT ASSEMBLY; PROCESS AND ASSEMBLY OF PREVIOUSLY PREPARED MATERIALS; PRODUCTION COMPANY (music, videos, and film); PROMOTERS: Entertainment, sports or contests; PROMOTERS: Services/consulting; PROPERTY MANAGEMENT OR DEVELOPMENT AGENTS; PUBLISHER/PUBLISHING COMPANY; REAL ESTATE CONSULTANT; RECORDING STUDIO; REFERRAL SERVICES (to include Nurse Registry); REPOSSESSION/RECOVERY; SECURITY CONSULTANT; SURVEYOR: Land; SURVEYOR: Marine; TAG/TITLE SERVICES; TATTOO PARLOR (see also Artist and Body Piercing Artist); TELEMARKETING; TELEVISION STATIONS, COMMERCIAL (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate

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<u>business.); TOUR ORGANIZER; TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required); UNCLASSIFIED CONSULTANT; UNCLASSIFIED, not otherwise set out herein (see section 15-56 of this Code); VALET PARKING (insurance required); VIRTUAL OFFICE; YACHT BROKERS: For each broker; YACHT MANAGEMENT (This category is not for consultants.)</u>	
<b><u>MEDICAL SUPERGROUP:</u></b> <u>Included business activities: CLINICS (Physicians in the clinic are licensed individually. See Doctor, Physician, Surgeon.); HOSPITALS AND SANITARIUMS; MEDICAL: Billing (See the Credit and Billing Associations category for billing services other than medical.); MEDICAL: Laboratory services; MEDICAL: Scanning center; MENTAL HEALTH COUNSELOR; MEDICAL OFFICE</u>	<u>\$157.50</u>
<b><u>STATE CONTRACTOR:</u></b> <u>(As defined in Florida Statutes sections 489.105 and 489.505. These contractors are certified by the State of Florida and must meet the requirements of Chapter 489 of Florida State Statutes.)</u>	<u>\$157.50</u>
<b><u>COUNTY CONTRACTOR:</u></b> <u>Broward County Contractors (These contractors are certified by Broward County under the provisions of Chapter 9 of the Broward County Code of Ordinances and registered by the State of Florida pursuant to Chapter 489 of the Florida State Statutes.</u>	<u>\$84.00</u>
<b><u>EXEMPT:</u></b> <u>All businesses and business activities that are exempt from Local Business Tax by Federal or State Law.</u>	<u>Exempt</u>
<u>A.T.M. Machines (not located at bank, per machine)</u>	<u>\$50.00</u>
<u>ABSTRACT COMPANIES or agents</u>	<u>\$196.35</u>
<u>AMBULANCE: 3 or more ambulances</u>	<u>\$157.50</u>
<u>AMBULANCE: less than 3 ambulances</u>	<u>\$73.50</u>
<u>ANIMAL GROOMING SERVICE (This category prohibits boarding of any animals. For boarding of domestic animals see Pet Boarding, which is a separate classification, and which has specific requirements found in section 47-18.25 of this Code.)</u>	<u>\$73.50</u>
<u>ARTIST (Each artist is taxed individually. The category includes retouching, sketching, and cartooning.)</u>	<u>\$105.00</u>

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<u>AUCTION HOUSES (This category applies where the business maintains a permanent auction house within the city.)</u>	<u>\$525.00</u>
<u>AUCTIONEERS (This category is issued to the individual auctioneer and not to a firm or corporation. A state license is required prior to issuance of the business tax receipt.)</u>	<u>\$236.25</u>
<u>AUTOMATIC AMUSEMENT MACHINES: (The fee listed for this category is for each machine. See Article IV of Chapter 15 of this Code for special requirements for this category. This category must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$33.60</u>
<u>BAKERIES Additional stores, each</u>	<u>\$52.50</u>
<u>BAKERIES First store</u>	<u>\$105.00</u>
<u>BAR</u>	<u>\$157.50</u>
<u>BICYCLE RENTALS may conduct repairs</u>	<u>\$73.50</u>
<u>BILLIARD PARLOR (non-coin-operated), pool, or bagatelle tables for public use for profit, each table (This category must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$21.00</u>
<u>BODY PIERCING ARTIST (Each artist is taxed individually.)</u>	<u>\$105.00</u>
<u>BOTTLE CLUBS (The definition for this category is found in section 5-1 of this Code. Bottle club regulations are found in section 5-2.)</u>	<u>\$983.85</u>
<u>BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at an established place of business</u>	<u>\$315.00</u>
<u>BROKER, SELLING STOCKS, BONDS, FUTURES OR OPTIONS at no local established place of business</u>	<u>\$196.35</u>
<u>BURGLAR ALARM COMPANIES OR AGENTS, (This category is for the office only. It does not include the tax required for contractors who install these systems. For alarm contractors see Contractor, Certified Construction Trade.)</u>	<u>\$73.50</u>
<u>CABINET MAKERS, refinishers and/or woodworkers</u>	<u>\$73.50</u>
<u>CAR WASH, AUTOMATIC: (See section 47-35.1 of this Code for the definition of this category. Specific requirements for this category are found in section 47-18.7 of this Code.)</u>	<u>\$105.00</u>
<u>CATERERS, each</u>	<u>\$52.50</u>
<u>CHILD CARE CENTERS: Family day care facility or home day care facility, up to 5 preschool children</u>	<u>\$52.50</u>
<u>CHILD CARE CENTERS: Small childcare facility, over 5 and up to 25 children</u>	<u>\$105.00</u>

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<u>CHILD CARE CENTERS: Intermediate childcare facility, over 25 and up to 50 children</u>	<u>\$157.50</u>
<u>CHILD CARE CENTERS: Large childcare facility, 51 or more children</u>	<u>\$210.00</u>
<u>CHILD CARE CENTERS: On-site corporate/employer sponsored day care</u>	<u>\$210.00</u>
<u>CLEANING SERVICES: 1—3 employees</u>	<u>\$105.00</u>
<u>CLEANING SERVICES: 4 or more employees</u>	<u>\$157.50</u>
<u>CLOSING OUT SALE: Additional fee, per \$1,000.00 of inventory price</u>	<u>\$1.05</u>
<u>CLOSING OUT SALE: By public auction for a period not exceeding 5 days, per day</u>	<u>\$26.25</u>
<u>CLOSING OUT SALE: Each additional day for any of the above</u>	<u>\$26.25</u>
<u>CLOSING OUT SALE: For a period not exceeding 15 days</u>	<u>\$38.85</u>
<u>CLOSING OUT SALE: For a period not exceeding 30 days</u>	<u>\$78.75</u>
<u>CLOSING OUT SALE: For a period not exceeding 60 days</u>	<u>\$105.00</u>
<u>COIN-OPERATED SERVICE MACHINES: Each machine requiring deposit of over 25¢</u>	<u>\$26.25</u>
<u>COLD STORAGE BUSINESS</u>	<u>\$126.00</u>
<u>COMMODITY BROKER, with no display room</u>	<u>\$105.00</u>
<u>CONCRETE MIXER TRUCKS, each</u>	<u>\$18.90</u>
<u>CONTRACTOR: Lawn mowing services (one vehicle)</u>	<u>\$21.00</u>
<u>CONTRACTOR: Lawn mowing services (two or three vehicles)</u>	<u>\$52.50</u>
<u>CONTRACTOR: Lawn mowing services (over three vehicles)</u>	<u>\$84.00</u>
<u>CORPORATE HEADQUARTERS offering sales, advertising or multiple type of corporate services</u>	<u>\$367.50</u>
<u>COURT REPORTING SERVICES: 2 or less employees in office (including owner)</u>	<u>\$105.00</u>
<u>DENTAL TECHNICIAN/HYGIENIST</u>	<u>\$105.00</u>
<u>DIETICIAN (Each dietitian is taxed individually.)</u>	<u>\$105.00</u>
<u>DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)</u>	<u>\$63.00</u>
<u>DRY CLEANING: In connection with Laundromat</u>	<u>\$63.00</u>
<u>DRY CLEANING: Pickup stations, each</u>	<u>\$63.00</u>

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<u>DRY CLEANING: Plants for dry cleaning, pressing, blocking or dyeing</u>	<u>\$105.00</u>
<u>ELECTRIC LIGHT AND POWER COMPANIES</u>	<u>\$525.00</u>
<u>ELECTROLYSIS (requires state license)</u>	<u>\$105.00</u>
<u>ENGRAVERS, lithographers, printing and/or job printing</u>	<u>\$105.00</u>
<u>EQUIPMENT LEASING</u>	<u>\$105.00</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Banks and savings and loan associations</u>	<u>\$393.75</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Building and loan associations, not national</u>	<u>\$157.50</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Finance and discount companies, liquidating accounts, whether purchased or not</u>	<u>\$236.25</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Money lenders and all persons, firms or corporations, except banks or bankers, whose business includes or consists of taking, buying or selling assignments of, or contracts for the purchase, sale, transfer or assignment of wages or salaries, earned or to be earned in the future, by any other person, firm or corporation per year or fraction thereof</u>	<u>\$393.75</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Mortgage loan company, agent or broker lending money other than own money and charging fee in connection therewith</u>	<u>\$157.50</u>
<u>FINANCIAL INSTITUTIONS OR COMPANIES: Personal finance companies</u>	<u>\$236.25</u>
<u>FIRE EXTINGUISHER SERVICE (A valid permit from the State Fire Marshall's Office is required for this category. See section 15-53 of this Code.)</u>	<u>\$73.50</u>
<u>GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling bottled gas</u>	<u>\$36.75</u>
<u>GAS COMPANIES DISTRIBUTING AND SELLING GAS: Selling gas through pipe lines</u>	<u>\$525.00</u>
<u>GASOLINE SERVICE STATIONS: First dispensing nozzle</u>	<u>\$12.60</u>
<u>GASOLINE SERVICE STATIONS: Each additional dispensing nozzle</u>	<u>\$6.30</u>
<u>GASOLINE WHOLESALE</u>	<u>\$315.00</u>
<u>GOLF COURSES AND DRIVING RANGES</u>	<u>\$73.50</u>

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

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<u>MASSAGE SALON: Each massage therapist located in a salon/spa (This subcategory must comply with the requirements of section 15-32(b) of this Code.)</u>	<u>\$20.00</u>
<u>MERCHANTS: Retail stock: Up to and including \$3,000.00</u>	<u>\$48.30</u>
<u>MERCHANTS: Retail stock: Over 3,000.00 to \$10,000.00</u>	<u>\$65.10</u>
<u>MERCHANTS: Retail stock: Over 10,000.00 to \$20,000.00</u>	<u>\$81.90</u>
<u>MERCHANTS: Retail stock: Over 20,000.00 to \$50,000.00</u>	<u>\$122.85</u>
<u>MERCHANTS: Retail stock: Over 50,000.00 to \$100,000.00</u>	<u>\$245.70</u>
<u>MERCHANTS: Retail stock: Over 100,000.00 to \$500,000.00</u>	<u>\$409.50</u>
<u>MERCHANTS: Retail stock: Over 500,000.00 to \$1,000,000.00</u>	<u>\$514.50</u>
<u>MERCHANTS: Retail stock: Over \$1,000,000.00</u>	<u>\$682.50</u>
<u>MERCHANTS: Wholesale stock: Up to and including \$500.00</u>	<u>\$32.55</u>
<u>MERCHANTS: Wholesale stock: Over 500.00 to \$2,000.00</u>	<u>\$65.10</u>
<u>MERCHANTS: Wholesale stock: Over 2,000.00 to \$5,000.00</u>	<u>\$97.65</u>
<u>MERCHANTS: Wholesale stock: Over 5,000.00 to \$10,000.00</u>	<u>\$131.25</u>
<u>MERCHANTS: Wholesale stock: Over 10,000.00 to \$20,000.00</u>	<u>\$196.35</u>
<u>MERCHANTS: Wholesale stock: Over 20,000.00 to \$50,000.00</u>	<u>\$262.50</u>
<u>MERCHANTS: Wholesale stock: Over 50,000.00 to \$100,000.00</u>	<u>\$327.60</u>
<u>MERCHANTS: Wholesale stock: Over 100,000.00 to \$500,000.00</u>	<u>\$458.85</u>
<u>MERCHANTS: Wholesale stock: Over 500,000.00 to \$1,000,000.00</u>	<u>\$514.50</u>
<u>MERCHANTS: Wholesale stock: Over \$1,000,000.00</u>	<u>\$682.50</u>
<u>MERCHANTS: Wholesale stock: Showroom (Display only, No inventory)</u>	<u>\$157.50</u>
<u>MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)</u>	<u>\$105.00</u>
<u>MORTGAGE ASSOCIATES</u>	<u>\$52.50</u>
<u>MOVING COMPANY (per vehicle)</u>	<u>\$105.00</u>
<u>MOVIE THEATER: Over 1,000 seats</u>	<u>\$393.75</u>
<u>MUSICAL DEVICES: Each machine whether operated in connection or separate from any other business (See section 15-48 of this Code for requirements for this category.)</u>	<u>\$21.00</u>
<u>NAIL TECHNICIAN (A state license is required for this category. For each Manicurist/pedicurist in shop per station)</u>	<u>\$21.00</u>
<u>NEWSPAPER: Daily</u>	<u>\$157.50</u>
<u>NEWSPAPER: Weekly and monthly</u>	<u>\$84.00</u>

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<u>NIGHTCLUBS: (See section 47-35.1 of this Code for the definition of Nightclub. See Chapter 5 of this Code for alcoholic beverage requirements.) Alcoholic beverage license required in addition</u>	<u>\$157.50</u>
<u>NURSERY: Up to 10,000 square feet of area used</u>	<u>\$12.60</u>
<u>NURSERY: 10,001 sq. ft. to 25,000 sq. ft. area used</u>	<u>\$31.50</u>
<u>NURSERY: 25,001 sq. ft. to 50,000 sq. ft. area used</u>	<u>\$63.00</u>
<u>PARKING GARAGES:</u>	<u>\$157.50</u>
<u>PARKING Lots: 1—25 cars</u>	<u>\$36.75</u>
<u>PARKING Lots: Over 25 cars</u>	<u>\$105.00</u>
<u>PAWNBROKERS (This category must comply with sections 15-201 through 15-208 of this Code)</u>	<u>\$393.75</u>
<u>PET BOARDING/KENNEL FACILITIES (See section 47-18.25 of this Code for special requirements)</u>	<u>\$73.50</u>
<u>PHOTOGRAPHERS, itinerant, and picture agents or portrait solicitors, having no permanent business location or branch office in city</u>	<u>\$126.00</u>
<u>PHOTOGRAPHY: Film production</u>	<u>\$105.00</u>
<u>PHOTOGRAPHY: Processing laboratory</u>	<u>\$157.50</u>
<u>PHOTOGRAPHY: Studio</u>	<u>\$105.00</u>
<u>PRINTING SERVICES (lithographing, job printing, etc.)</u>	<u>\$105.00</u>
<u>RADIO STATION, COMMERCIAL: (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)</u>	<u>\$105.00</u>
<u>RAILROAD COMPANIES, whose tracks extend into or through corporate limits (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)</u>	<u>\$394.80</u>

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<u>REAL ESTATE BROKERS: Each broker</u>	<u>\$157.50</u>
<u>RENTAL SERVICE: Service in connection with merchant's business tax receipt.</u>	<u>\$42.00</u>
<u>RENTAL SERVICE: Service not connected with merchant's business tax receipt</u>	<u>\$105.00</u>
<u>REPAIR SHOPS: Air conditioning</u>	<u>\$105.00</u>
<u>REPAIR SHOPS: Aircraft, overhauling parts</u>	<u>\$105.00</u>
<u>REPAIR SHOPS: Appliances, Household</u>	<u>\$105.00</u>
<u>REPAIR SHOPS: Appliances, Industrial</u>	<u>\$157.50</u>
<u>REPAIR SHOPS: Audio, video and electronic equipment</u>	<u>\$157.50</u>
<u>REPAIR SHOPS: Clocks</u>	<u>\$63.00</u>
<u>REPAIR SHOPS: Communication (telephones, pagers, etc.)</u>	<u>\$105.00</u>
<u>REPAIR SHOPS: Furniture</u>	<u>\$73.50</u>
<u>REPAIR SHOPS: Jewelry/watches</u>	<u>\$52.50</u>
<u>REPAIR SHOPS: Locksmith</u>	<u>\$73.50</u>
<u>REPAIR SHOPS: Shoe repair</u>	<u>\$52.50</u>
<u>REPAIR SHOPS: Welding</u>	<u>\$63.00</u>
<u>REPAIR SHOPS: Unclassified (none of above)</u>	<u>\$78.75</u>
<u>RESTAURANTS, TAKE OUT ONLY</u>	<u>\$78.75</u>
<u>RESTAURANTS: 1—15 persons, both inclusive</u>	<u>\$52.50</u>
<u>RESTAURANTS: 16—50 persons, both inclusive</u>	<u>\$84.00</u>
<u>RESTAURANTS: 51—199 persons, both inclusive</u>	<u>\$158.55</u>
<u>RESTAURANTS: Over 200 persons</u>	<u>\$236.25</u>
<u>RESTAURANTS: Sidewalk Cafe</u>	<u>\$105.00</u>
<u>SCHOOLS: Dance</u>	<u>\$73.50</u>
<u>SCHOOLS: Instructional courses/technical/business</u>	<u>\$105.00</u>
<u>SCHOOLS: Private school Less than 25 pupils</u>	<u>\$32.55</u>
<u>SCHOOLS: Private school 25 or more pupils</u>	<u>\$97.65</u>
<u>SCHOOLS: Self-defense</u>	<u>\$73.50</u>
<u>SECONDHAND GOODS/ANTIQUES (This category must comply with sections 15-201 through 15-228 of this Code)</u>	<u>\$105.00</u>
<u>SECRETARIAL SERVICES: less than 3 employees (including owner)</u>	<u>\$52.50</u>
<u>SECURITY GUARD SERVICES (office)</u>	<u>\$157.50</u>

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<u>SECURITY GUARD(S) each taxed individually</u>	<u>\$10.50</u>
<u>SELF STORAGE FACILITY: Up to 5,000 square feet</u>	<u>\$105.00</u>
<u>SELF STORAGE FACILITY: Over 5,000 square feet</u>	<u>\$157.50</u>
<u>SHIPS AND SHIPPING, agents or representatives</u>	<u>\$105.00</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level I</u>	<u>\$157.50</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level II</u>	<u>\$157.50</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level III</u>	<u>\$210.00</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level IV</u>	<u>\$210.00</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Adult congregate living facility: Level V</u>	<u>\$262.50</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Skilled medical service facility</u>	<u>\$157.50</u>
<u>SOCIAL SERVICE RESIDENTIAL FACILITIES: Treatment and rehabilitation facility</u>	<u>\$157.50</u>
<u>STORAGE FACILITIES (Warehouse)</u>	<u>\$157.50</u>
<u>TAILORS, custom clothiers (Where merchandise is sold a separate Merchants business tax receipt is required.)</u>	<u>\$52.50</u>
<u>TELEGRAPH COMPANY: Branch office</u>	<u>\$157.50</u>
<u>TELEGRAPH COMPANY: Main office</u>	<u>\$394.80</u>
<u>TELEPHONE SYSTEM AND COMPANIES, intrastate business only (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.).</u>	<u>\$367.50</u>
<u>TICKET AGENT</u>	<u>\$105.00</u>
<u>TRAILER PARK/MOBILE HOME PARK: Up to and including 10 units or places of abode</u>	<u>\$73.50</u>
<u>UPHOLSTERER</u>	<u>\$73.50</u>
<u>VEHICLE TRANSPORT</u>	<u>\$157.50</u>

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<u>VEHICLES FOR HIRE, TAXICABS: (See Chapter 27 Article II of this Code for requirements for this category. See section 27-1 for the definition of taxicab. City Commission approval is required as outlined in section 27-43. The fee listed is for each authorized taxicab.)</u>	<u>\$65.10</u>
<u>VEHICLES FOR HIRE, TAXICABS: 0 to 50 vehicles</u>	<u>\$393.75</u>
<u>VEHICLES FOR HIRE, TAXICABS: 51—100 vehicles</u>	<u>\$525.00</u>
<u>VEHICLES FOR HIRE, TAXICABS: Over 100 vehicles</u>	<u>\$656.25</u>
<u>VEHICLES FOR HIRE, TAXICABS: Over 5-passenger vehicle</u>	<u>\$45.15</u>
<u>VEHICLES FOR HIRE, TAXICABS: Not more than 5 passengers</u>	<u>\$32.55</u>
<u>VEHICLES FOR HIRE, TAXICABS: 6—9 passengers</u>	<u>\$45.15</u>
<u>VEHICLES FOR HIRE, TAXICABS: 10 or more passengers</u>	<u>\$125.00</u>
<u>VEHICLES FOR HIRE: Unclassified, per vehicle</u>	<u>\$5.25</u>
<u>VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)</u>	<u>\$131.25</u>
<u>VEHICLES: Automobile body shop with painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)</u>	<u>\$105.00</u>
<u>VEHICLES: Automobile body shop without painting facilities (See section 47-18.4 of this Code for specific requirements for this use.).</u>	<u>\$105.00</u>
<u>VEHICLES: Automobile, new car sales (This category does not include used car sales. A state license is required at each location. See section 47-18.3 of this Code for specific requirements for this use)</u>	<u>\$157.50</u>
<u>VEHICLES: Automobile, used car department (This category is for used car sales conducted from the same location where new car sales are conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required.)</u>	<u>\$157.50</u>
<u>VEHICLES: Automobile, used car lot (storage)</u>	<u>\$105.00</u>
<u>VEHICLES: Automobile, used car sales (This category is for used car sales at a location where new car sales are not conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required at each location.)</u>	<u>\$150.00</u>
<u>VEHICLES: Carting, express, hauling, and storage yards</u>	<u>\$157.50</u>
<u>VEHICLES: Motorcycle and moped rentals</u>	<u>\$105.00</u>
<u>VEHICLES: Motorcycle and moped sales (A state license is required at each location)</u>	<u>\$105.00</u>

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

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<u>WATERCRAFT, SIGHTSEEING: Up to 10 passengers</u>	<u>\$32.55</u>
<u>WATERCRAFT, SIGHTSEEING: 11—50 passengers</u>	<u>\$45.15</u>
<u>WATERCRAFT, TOWING AND LIGHTERING: For each barge or lighter in excess of the number of tow boats licensed hereunder, or for each barge or lighter not permitted in connection with each tow boat</u>	<u>\$15.75</u>
<u>WATERCRAFT, TOWING AND LIGHTERING: More than 2 tow boats</u>	<u>\$78.85</u>
<u>WATERCRAFT: For each commercial boat, charter or cruising (This subcategory must comply with requirements of section 15-32(b) of this Code.)</u>	<u>\$84.00</u>
<u>WATERCRAFT: Marina, offering sales, repairs, fuel and multiple services</u>	<u>\$262.50</u>
<u>WATERCRAFT: Marine repairs, mobile repairs (This subcategory requires an approved business location. See section 47-18.37 of this Code for specific requirements for this use.)</u>	<u>\$150.00</u>
<u>WATERCRAFT: Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)</u>	<u>\$105.00</u>
<u>WATERCRAFT: New boat storage</u>	<u>\$157.50</u>
<u>WATERCRAFT: Pier/dock rental</u>	<u>\$157.50</u>
<u>WATERCRAFT: Used boat rentals (See section 47-18.36 for specific requirements for this use.)</u>	<u>\$157.50</u>
<u>MONEY TRANSMITTER (such as Western Union): Branch Office</u>	<u>\$157.50</u>
<u>YACHT SALESMEN: Each salesperson</u>	<u>\$52.50</u>

**SECTION 2.** That if any clause, section, or other part of this Ordinance shall be held invalid or unconstitutional by any court of competent jurisdiction, the remainder of this Ordinance shall not be affected thereby but shall remain in full force and effect.

**SECTION 3.** That all ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

**SECTION 4.** That at the direction of the City Attorney, the publisher of the Code of Ordinances of the City of Fort Lauderdale, Florida, is authorized to conform chapter, article, section, subsection, clause numbers and letters, and capitalization, as set forth in the Code of Ordinances

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of the City of Fort Lauderdale, Florida, and to correct any non-substantive scrivener's errors in the codification of this Ordinance.

SECTION 5. That this Ordinance shall be effective immediately upon final passage.

PASSED FIRST READING this 20<sup>th</sup> day of May, 2025.

PASSED SECOND READING this 3<sup>rd</sup> day of June, 2025.



Mayor  
DEAN J. TRANTALIS

ATTEST:



City Clerk  
DAVID R. SOLOMAN

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