

Sec. 7-51. Local business tax schedule.

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

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

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

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

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

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

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

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

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

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

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