

38 **NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF THE**
39 **VILLAGE OF WELLINGTON, FLORIDA that:**

40 **SECTION 1.** Chapter 58, "Taxation", Article III, "Local Business Tax Receipt", of
41 the Village of Wellington Code of Ordinances is hereby amended as follows:

42 **Sec. 58.73. - Issuance of local business tax receipt to licensed**
43 **professionals.**

44 No local business tax receipt shall be issued to a licensed professional or
45 business office unless the professional possesses certificate from the State or
46 applicable industry licensing board. Any licensed professional, either employed
47 by a local business or an independent contractor, shall provide satisfactory
48 evidence that the certificate(s) or license(s) referred to in this article are still in
49 force and effect.

50 **Sec. 58-73.74 - Issuance of local business tax receipt to contractor.**

51 No local business tax receipt shall be issued to a contractor unless the contractor
52 possesses a certificate from the state construction industry licensing board or a
53 license from the Construction Industry Management Council of Palm Beach
54 County. Before the issuance of the village, the applicant must produce
55 satisfactory evidence that the certificate or license referred to in this article is still
56 in force and effect.

57 **Sec. 58-74.75. – Local business tax receipt required for additional trades,**
58 **business, etc.**

59 Any person engaged in two or more trades, vocations, businesses, or
60 professions enumerated herein for which a local business tax receipt is required
61 shall be required to pay a local business tax receipt for each separate line of
62 trade, business, vocation, or profession.

63 **Sec. 58-76. – Exemptions for local business tax receipts.**

64 Beginning October 1, 2012, any individual who engages in or manages a
65 business, profession, or occupation as an employee of another person is not
66 required to apply for an exemption from a local business tax, pay a local
67 business tax, or obtain a local business tax receipt. For the purposes of this
68 section, an individual licensed and operating as a broker associate or sales
69 associate is considered an employee. A principal or employer who is required to
70 obtain a local business tax receipt may be required to provide licensing
71 information for individuals exempt under this section in order to obtain a local
72 business tax receipt. An individual acting in the capacity of an independent

73 contractor is not an employee and is required to obtain a local business tax
74 receipt as provided in this article.

75 **Sec. 58-75.77. – Display of local business receipt.**

76 Each person holding a local business tax receipt under this article shall keep the
77 receipt posted in a conspicuous place, and the receipt shall be shown to any
78 officer of the Village demanding to see it.

79 **Sec. 58-76.78. – Classification and rate schedule.**

80 A local business tax classification and rate schedule is hereby adopted [by
81 reference] and attached hereto as Exhibit A [of Ordinance No. ~~98-49~~ 2012-014]

82 **Sec. 58-77.79---58-99. Reserved.**

83 **SECTION 2.** A local business tax receipt classification and rate schedule is
84 hereby adopted and attached hereto as Exhibit "A". This rate schedule reflects the
85 exemption for individual professional/broker and individuals managing or working for a
86 person/business and is effective October 1, 2012. Prior to October 1, 2012, all
87 professionals/brokers are required to obtain a local business tax receipt as provided in
88 this article.

89 **SECTION 3.** Should any section, paragraph, sentence, clause, or phrase of this
90 Ordinance be declared by a court of competent jurisdiction to be invalid, such decision
91 shall not affect the validity of the Ordinance as a whole or any portion thereof, other
92 than the part to be declared invalid.

93 **SECTION 4.** Should any section, paragraph, sentence, clause, or phrase of this
94 Ordinance conflict with any section, paragraph, clause or phrase of any prior Village
95 Ordinance, Resolution, or municipal Code provision, then in that event the provisions of
96 this Ordinance shall prevail to the extent of such conflict.

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98 (THIS SECTION WAS INTENTIONALLY LEFT BLANK)

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105 PASSED this 26th day of June, 2012, on first reading.

106 PASSED AND ADOPTED this 10th day of July, 2012, on second and final reading.

107 VILLAGE OF WELLINGTON, FLORIDA

	FOR	AGAINST
108	✓	
109 BY: <u>Bob Margolis</u>	✓	
110 Bob Margolis, Mayor	✓	
111 <u>Howard K. Coates, Jr.</u>	✓	
112 Howard K. Coates, Jr., Vice Mayor	✓	
113 <u>Matt Willhite</u>	✓	
114 Matt Willhite, Councilman	✓	
115 <u>Anne Gerwig</u>	✓	
116 Anne Gerwig, Councilwoman	✓	
117 <u>John Greene</u>	✓	
118 John Greene, Councilman		

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121 ATTEST:

122 BY: Awilda Rodriguez

123 Awilda Rodriguez, Wellington Clerk

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125 APPROVED AS TO FORM AND

126 LEGAL SUFFICIENCY

127 BY: Jeffery S. Kurtz

128 Jeffery S. Kurtz, Esq., Attorney for Wellington

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EXHIBIT "A"

**VILLAGE OF WELLINGTON
OCCUPATIONAL LICENSE LOCAL BUSINESS TAX RECEIPT
CLASSIFICATION AND RATE SCHEDULE**

A. AGRICULTURE, FORESTRY, AND FISHING (01 TO 07)

01	AGRICULTURAL PRODUCTION-CROPS	
018	Ornamental Nursery Products	\$100.00
	Nursery	\$100.00
	(Additional fee required for vehicles used for service/delivery services)	\$100.00/vehicle
07	AGRICULTURAL SERVICES	
074	Veterinary Services	\$100.00
	Veterinarian (Independent Contractor)	\$100.00
	Animal Hospital	\$100.00
075	Animal Services (except Veterinary)	\$100.00
	Animal Grooming (Retail sales of pet supplies permitted under this license).	\$100.00
	Mobile Animal Grooming	\$100.00
	Dog trainer and/or Obedience	\$100.00
	School (dogs and other animals)	\$100.00
	Kennel (dogs and other animals)	\$100.00
076	Farm Labor and Management Services (Offices)	\$100.00
078	Landscape and Horticultural Services	\$100.00
	Landscape Consultant (<u>Independent Contractor</u>)	\$100.00
	Landscape Architect (<u>Independent Contractor</u>)	\$100.00
	Mobile Lawn and Garden Services	\$100.00
	(Additional fee required for vehicles used for lawn maintenance services)	\$100.00/vehicle

B. CONSTRUCTION (15 TO 17)

15	GENERAL BUILDING CONTRACTORS	
152	Residential Building Construction	\$100.00
153	Operative Builders	\$100.00
154	Nonresidential Building Construction	\$100.00
16	HEAVY CONSTRUCTION, EXCLUDING BUILDING	\$100.00
17	SPECIAL TRADE CONTRACTORS	
171	Plumbing, Heating, A/C	\$100.00

172	Painting and Paper Hanging	\$100.00
173	Electrical Work	\$100.00
174	Masonry, Stonework, & Plastering	\$100.00
175	Carpentry and Floor work	\$100.00
176	Roofing, Siding and Sheet Metal Work	\$100.00
177	Concrete Work	\$100.00
178	Water Well Drilling	\$100.00
179	Misc. Special Trade Contractors	\$100.00
1799	Mobile construction related services	\$100.00

*All Construction trade contractors regulated by the Palm Beach County Licensing Board for Contractors or by the Florida State Construction Licensing Board will pay:

1. \$100.00 – with an established place of business in the Village of Wellington; or
2. \$2.00 Registration fee – with a place of business established outside the Village of Wellington and a “PALM BEACH COUNTYWIDE OCCUPATIONAL LICENSE”; or
3. \$75.00 - All Construction related service NOT REQUIRING a State or County contractor’s license/certification.

C. MANUFACTURING (20 TO 39)

ALL MAUFACTURING ESTABLISHMENTS WILL PAY A LICENSE FEE BASED ON THE NUMBER OF WORKERS:

		1 to 10 Employees ↓	11+ Employees ↓
20	FOOD AND KINDRED PRODUCTS		
201	Meat Products	\$100.00	\$200.00
202	Dairy Products	\$100.00	\$200.00
	Dairy	\$100.00	\$200.00
	Ice Cream Manufacturer	\$100.00	\$200.00
203	Preserved Fruits/Vegetables	\$100.00	\$200.00
205	Bakery Products (Wholesale)	\$100.00	\$200.00
206	Sugar and Confectionery Products	\$100.00	\$200.00
208	Beverages	\$100.00	\$200.00
	Bottling Works	\$100.00	\$200.00
209	Miscellaneous Food and Kindred Products	\$100.00	\$200.00
210	Ice Manufacturer	\$100.00	\$200.00
21	TOBACCO PRODUCTS	\$100.00	\$200.00
22	TEXTILE MILL PRODUCTS	\$100.00	\$200.00

23	APPAREL AND OTHER TEXTILE PRODUCTS		
	Tailor/Dressmaker/Monogramming	\$100.00	\$200.00
24	LUMBER AND WOOD PRODUCTS		
243	Millwork, Plywood, and Structural Members	\$100.00	\$200.00
	Cabinet Shop	\$100.00	\$200.00
245	Wood Buildings and Mobile Homes	\$100.00	\$200.00
25	FURNITURE AND FIXTURES		
251	Household Furniture Upholsterers	\$100.00	\$200.00
252	Office Furniture	\$100.00	\$200.00
259	Miscellaneous Furniture/Blinds/Shades Billboards	\$100.00	\$200.00
26	PAPER AND ALLIED PRODUCTS	\$100.00	\$200.00
27	PRINTING AND PUBLISHING		
271	Newspaper	\$100.00	\$200.00
272	Periodicals	\$100.00	\$200.00
273	Books	\$100.00	\$200.00
274	Miscellaneous Publishing	\$100.00	\$200.00
275	Commercial Printing	\$100.00	\$200.00
	Blueprinting	\$100.00	\$200.00
276	Manifold Business Forms	\$100.00	\$200.00
279	Printing Trade Services	\$100.00	\$200.00
28	CHEMICALS AND ALLIED PRODUCTS	\$100.00	\$200.00
29	PETROLEUM AND COAL PRODUCTS	\$100.00	\$200.00
30	RUBBER MISC. PLASTIC PRODUCTS	\$100.00	\$200.00
31	LEATHER AND LEATHER PRODUCTS	\$100.00	\$200.00
32	STONE, CLAY AND GLASS PRODUCTS		
325	Structural Clay Products	\$100.00	\$200.00
326	Pottery and Related Products	\$100.00	\$200.00
327	Concrete, Gypsum, and Plaster Products	\$100.00	\$200.00
328	Cut Stone and Stone Products	\$100.00	\$200.00
33	PRIMARY METAL INDUSTRIES	\$100.00	\$200.00

34	FABRICATED METAL PRODUCTS		
341	Metal Cans and Shipping Containers	\$100.00	\$200.00
342	Cutlery, Handtools, and Hardware	\$100.00	\$200.00
343	Plumbing and Heating (except electric)	\$100.00	\$200.00
344	Fabricated Structural Metal Products	\$100.00	\$200.00
345	Screw Machine Products, Bolts, etc.	\$100.00	\$200.00
346	Metal Forging and Stampings	\$100.00	\$200.00
347	Metal Services (not elsewhere classified)	\$100.00	\$200.00
349	Misc. Fabricated Metal Products	\$100.00	\$200.00
35	INDUSTRIAL MACHINERY AND EQUIPMENT		
351	Engines and Turbines	\$100.00	\$200.00
352	Farm and Garden Machinery	\$100.00	\$200.00
353	Construction and Related Machinery	\$100.00	\$200.00
354	Metalworking Machinery	\$100.00	\$200.00
355	Special Industry Machinery	\$100.00	\$200.00
356	General Industrial Machinery	\$100.00	\$200.00
357	Computer and Office Equipment	\$100.00	\$200.00
358	Refrigeration and Service Machinery	\$100.00	\$200.00
359	Industrial Machinery (not elsewhere classified)	\$100.00	\$200.00
36	ELECTRONIC AND OTHER ELECTRIC EQUIPMENT		
361	Electric Distribution Equipment	\$100.00	\$200.00
362	Electrical Industrial Apparatus	\$100.00	\$200.00
363	Household Appliances	\$100.00	\$200.00
364	Electric Lighting and Wiring Equipment	\$100.00	\$200.00
365	Household Audio and Video Equipment	\$100.00	\$200.00
366	Communications Equipment	\$100.00	\$200.00
367	Electronic Components and Accessories	\$100.00	\$200.00
369	Miscellaneous Electrical Equipment and Supplies	\$100.00	\$200.00
	Batteries, Built and Manufactured	\$100.00	\$200.00
37	TRANSPORATION EQUIPMENT		
371	Motor Vehicles and Equipment	\$100.00	\$200.00
372	Aircraft and Parts	\$100.00	\$200.00
373	Ship Building and Repairing	\$100.00	\$200.00
374	Railroad Equipment	\$100.00	\$200.00
375	Motorcycle, Bicycles and Parts	\$100.00	\$200.00
379	Miscellaneous Transportation Equipment	\$100.00	\$200.00
38	INSTRUMENTS AND RELATED PRODUCTS		
381	Search and Navigation Equipment	\$100.00	\$200.00

382	Measuring and Controlling Devices	\$100.00	\$200.00
384	Miscellaneous Instruments and Supplies	\$100.00	\$200.00
385	Ophthalmic Goods	\$100.00	\$200.00
386	Photographic Equipment and Supplies	\$100.00	\$200.00
387	Watches, Clocks, Watchcases & Parts	\$100.00	\$200.00

39 MISCELLANEOUS MANUFACTURING INDUSTRIES

391	Jewelry, Silverware and Plated Ware	\$100.00	\$200.00
393	Musical Instruments	\$100.00	\$200.00
394	Toys and Sporting Goods	\$100.00	\$200.00
395	Pens, Pencils, Office and Art Supplies	\$100.00	\$200.00
396	Costume Jewelry and Notions	\$100.00	\$200.00
399	Miscellaneous Manufacturing	\$100.00	\$200.00

D. PUBLIC UTILITIES (48 TO 49)

48 COMMUNICATIONS

481	Telephone Communications	\$450.00
482	Telegraph and Other Communications	\$450.00
483	Radio and Television Broadcasting	\$450.00
	Broadcasting wire music	\$450.00
484	Cable and other pay TV Services	\$450.00
	Office	\$450.00

49 ELECTRIC, GAS, AND SANITARY SERVICES

491	Electric Services	\$450.00
492	Gas Production and Distribution	\$450.00
493	Combination Utility Services	\$450.00
494	Water Supply (other than Village)	\$450.00
495	Sanitary Services (other than Village)	\$450.00
	Trash/Junk Hauling	\$450.00
598	Bottled Gas Dealer	\$450.00

E. WHOLESALE TRADE (50 TO 51)

UNLESS A LICENSE FEE IS SPECIFICALLY LISTED BELOW, LICENSE FEES FOR BUSINESSES CLASSIFIED AS WHOLESALE OR RETAIL SHALL PAY LICENSE FEES BASED ON INVENTORY AT COST:

1. **Small Wholesale** - Business having a square footage of 2,100 square feet or less: \$100.00
2. **Large Wholesale** - Business having a square footage exceeding 2,100 square feet:
 - a. Up to \$10,000.00 Inventory base license fee is: \$100.00
 - b. Each additional \$1,000.00 in inventory, or fraction thereof: \$ 6.00

		Under 2,100 SF	Over 2,100 SF and over \$10,001.00 in inventory
50	WHOLESALE TRADE-DURABLE GOODS	↓	↓
	501 Motor Vehicles, Parts and Supplies	\$100.00	\$100.00 +
	5015 Motor Vehicle Parts (used)	\$100.00	\$100.00 +
	502 Furniture and Home Furnishings	\$100.00	\$100.00 +
	503 Lumber and Construction Materials	\$100.00	\$100.00 +
	504 Professional and Commercial Equipment	\$100.00	\$100.00 +
	505 Metals and Minerals (except petroleum)	\$100.00	\$100.00 +
	506 Electrical Goods	\$100.00	\$100.00 +
	507 Hardware, Plumbing and Heating Equipment	\$100.00	\$100.00 +
	508 Machinery, Equipment and Supplies	\$100.00	\$100.00 +
	509 Miscellaneous Durable Goods	\$100.00	\$100.00 +
	Junk Yard	\$100.00	\$100.00 +
	Mercantile Broker	\$100.00	\$100.00 +
51	WHOLESALE TRADE – NONDURABLE GOODS		
	511 Paper and Paper Products	\$100.00	\$100.00 +
	512 Drugs, Proprietarys and Sundries	\$100.00	\$100.00 +
	513 Apparel, Piece Goods, and Notions	\$100.00	\$100.00 +
	514 Groceries and Related Products	\$100.00	\$100.00 +
	515 Farm-Products Raw Materials	\$100.00	\$100.00 +
	516 Chemicals and Allied Products	\$100.00	\$100.00 +
	517 Petroleum and Petroleum Products	\$100.00	\$100.00 +
	518 Beer, Wine, and Distilled Beverages (no fee charged for alcohol inventory)	\$100.00	-----
	519 Misc. Nondurable Goods	\$100.00	\$100.00 +

E. RETAIL TRADE (52 TO 58)

UNLESS A LICENSE FEE IS SPECIFICALLY LISTED BELOW, LICENSE FEES FOR BUSINESSES CLASSIFIED AS WHOLESALE OR RETAIL SHALL PAY LICENSE FEES BASED ON INVENTORY AT COST:

3. **Small Wholesale** - Business having a square footage of 2,100 square feet or less: \$100.00
4. **Large Wholesale** - Business having a square footage exceeding 2,100 square feet:
 - a. Up to \$10,000.00 Inventory base license fee is: \$100.00
 - b. Each additional \$1,000.00 in inventory, or fraction thereof: \$ 6.00

		Under 2,100 SF	Over 2,100 SF and over \$10,001.00 in inventory
		↓	↓
52	BUILDING MATERIALS AND GARDEN SUPPLIES		
521	Lumber and Other Building Materials	\$100.00	\$100.00 +
	Paint, Glass and Wallpaper	\$100.00	\$100.00 +
525	Hardware Stores	\$100.00	\$100.00 +
526	Retail Nurseries and Garden Stores	\$100.00	\$100.00 +
527	Mobile Home Dealers	\$100.00	\$100.00 +
53	GENERAL MERCHANDISE STORES		
531	Department Stores	\$100.00	\$100.00 +
533	Variety Stores	\$100.00	\$100.00 +
539	Miscellaneous General Merchandising Stores	\$100.00	\$100.00 +
54	FOOD STORES		
541	Grocery Stores	\$100.00	\$100.00 +
542	Meat and Fish Markets	\$100.00	\$100.00 +
543	Fruit and Vegetable Markets	\$100.00	\$100.00 +
544	Candy, Nut and Confectionery Stores	\$100.00	\$100.00 +
545	Dairy Product Stores	\$100.00	\$100.00 +
546	Retail Bakeries	\$100.00	\$100.00 +
549	Miscellaneous Food Stores	\$100.00	\$100.00 +
55	AUTOMOTIVE DEALERS AND SERVICE STATIONS		
551	New and Used Car Dealers	\$100.00	\$100.00 +
552	Used Car Dealers	\$100.00	\$100.00 +
553	Auto and Home Supply Stores	\$100.00	\$100.00 +
554	Gasoline Services Stations	\$100.00	\$100.00 +
	(Additional licenses required for repairs, towing and/or service vehicles and for retail sales other than automotive accessories.)	\$100.00 per vehicle	

555	Boat Dealers (additional Licenses required for repairs)	\$100.00	\$100.00 +
	Boat Slips (dry or wet) and for retail	\$100.00	\$100.00 +
	Sales other than Marine Accessories	\$100.00	\$100.00 +
556	Recreational Vehicle Dealers	\$100.00	\$100.00 +
557	Motorcycle Dealers	\$100.00	\$100.00 +
56	APPAREL AND ACCESSORY STORES		
561	Men's and Boy's Clothing Stores	\$100.00	\$100.00 +
562	Women's Clothing Stores	\$100.00	\$100.00 +
563	Women's Accessory and Specialty Stores	\$100.00	\$100.00 +
564	Children's and Infant's Wear Stores	\$100.00	\$100.00 +
565	Family Clothing Stores	\$100.00	\$100.00 +
566	Shoes Stores	\$100.00	\$100.00 +
569	Miscellaneous Apparel and Accessory Stores	\$100.00	\$100.00 +
57	FURNITURE AND HOME FUTNISHING STORES		
571	Furniture and Home Furnishings	\$100.00	\$100.00 +
572	Household Appliance Stores	\$100.00	\$100.00 +
573	Radio, Television and Computer Stores	\$100.00	\$100.00 +
58	MISCELLANEOUS RETAIL		
581	Drug Store	\$100.00	\$100.00 +
582	Liquor Stores (no fee charged for alcohol inventory)	\$100.00	-----
583	Used Merchandise Stores	\$100.00	\$100.00 +
	(This category includes, but is not limited to old gold dealers, antiques, consignment shops, secondhand goods dealers, pawnbroker. Additional license required if firearms are sold.)		
584	Miscellaneous Shopping Goods Stores	\$100.00	\$100.00 +
	5841 Sporting Goods and Bicycle Shops	\$100.00	\$100.00 +
	5842 Book Stores	\$100.00	\$100.00 +
	5843 Stationary Stores	\$100.00	\$100.00 +
	5844 Jewelry Store (additional license required for repair)	\$100.00	\$100.00 +
	5845 Hobby, Toy and Game Shops	\$100.00	\$100.00 +
	5846 Camera and Photographic Supply Store	\$100.00	\$100.00 +
	5847 Gift Novelty and souvenir Shops	\$100.00	\$100.00 +
	5848 Luggage and Leather Goods Stores	\$100.00	\$100.00 +
	5849 Sewing, Needlework, and Piece Goods	\$100.00	\$100.00 +
586	Non-store Retailers	\$100.00	\$100.00 +
	Telemarketing	\$100.00	\$100.00 +
	5861 Catalog and Mail Order Houses	\$100.00	\$100.00 +
	5862 Merchandising Machine Operators	\$100.00	\$100.00 +
	Machine Operator (each machine)	\$100.00	-----

5863	Direct Selling Establishments (All businesses to be licensed under this category must have police approval)	\$100.00	\$100.00 +
	Home Demonstrator	\$100.00	\$100.00 +
	Street Vendors/Itinerant Merchants (Special Event)		
	Hot Dog Vendors [with set location on private Property (Must provide written permission from property owner)]	\$100.00	\$100.00 +
	Hot Dog Vendors [on Public Property (Must move every two hours and comply with all other City Ordinances)]	\$100.00	\$100.00 +
	Ice Cream trucks (each)	\$100.00	\$100.00 +
	Flower stands [for limited time (Must provide written permission property owner)]	\$100.00	\$100.00 +
	Christmas Tree Lots (Special Event)		
589	Retail Stores (not elsewhere classified)	\$100.00	\$100.00 +
	Auction Houses	\$100.00	\$100.00 +
	State Licensed Auctioneer (required to conduct auctions)	\$100.00	\$100.00 +
	Art Gallery	\$100.00	\$100.00 +
5892	Florists	\$100.00	\$100.00 +
5893	Tobacco Stores and stands (alone)	\$100.00	\$100.00 +
5894	News Dealers and Newsstands (alone)	\$100.00	\$100.00 +
5895	Optical Goods Stores	\$100.00	\$100.00 +

F. FOOD SERVICES (59)

59	EATING AND DRINKING PLACES	Base Fee ↓	51+seats ↓
591	Eating and Drinking Places		
	5912 Eating Places (Deli's, take-out only restaurants and other such food establishments fall into this rate schedule) (Additional licenses required for live Entertainment, amusement machines, etc.)	\$100.00	\$100.00 + \$3.40/seat
	5913 Drinking Places (Additional licenses required for live Entertainment, amusement machines, etc.)	\$100.00	\$100.00 + \$3.40/seat

G. FINANCE, INSURANCE AND REAL ESTATE (60 TO 67)

60	DEPOSITORY INSTITUTIONS	
	601 Central Reserve Depositories	\$450.00
	602 Commercial Banks	\$450.00
	603 Savings Institutions	\$450.00
	6035 Federal Savings Institutions	\$450.00
	6036 Savings and Loan (other than Federal)	\$450.00
	606 Credit Unions	\$450.00
	609 Other Financial Related Services	\$450.00
	6091 Non-deposit Trust Facilities	\$450.00
	Check cashing services	\$450.00
	Collection Agency	\$150.00
61	NON-DEPOSITORY INSTITUTIONS	
	611 Federal/Federally Sponsored Credit Agencies	\$450.00
	614 Personal Credit Institutions	\$450.00
	Bail Bondsman <u>(Independent Contractor)</u>	\$450.00
	615 Business Credit Institutions	\$450.00
	6159 Discount Corporations	\$450.00
	616 Mortgage Bankers and Brokers <u>(Independent Contractor)</u>	\$450.00
62	SECURITY AND COMMODITY BROKERS	
	621 Security Brokers and Dealers <u>(Independent Contractor)</u>	\$450.00
	622 Commodity Contracts Brokers, Dealers <u>(Independent Contractor)</u>	\$450.00
	Bond Brokers <u>(Independent Contractor)</u>	\$450.00
	628 Security and Commodity Services	\$450.00
	Investment Consultant <u>(Independent Contractor)</u>	\$450.00
63	INSURANCE CARRIERS	
	Per agency or branch office	
	631 Life Insurance	\$100.00
	632 Medical Service and Health Insurance	\$100.00
	633 Fire, Marine and Casualty Insurance	\$100.00
	635 Surety Insurance	\$100.00
	636 Title Insurance	\$100.00
	637 Pension, Health and Welfare Funds	\$100.00
64	INSURANCE AGENTS, BROKERS, & SERVICES	
	641 Insurance Agents, Brokers, and Services	\$100.00
	Insurance Agency	\$100.00
	Insurance salesperson (Independent Contractor)	\$ 25.00

65 REAL ESTATE

651	Real Estate Operators and Lessors	\$100.00
653	Real Estate Agents and Managers (Independent Contractor)	\$100.00
	Real Estate Appraiser, each	\$ 25.00
	Real Estate Broker, each	\$ 25.00
	Each Real Estate Salesperson	\$ 25.00
	Real Estate Sales and/or Management Office (In the event that A Real Estate company/office employs 5 or more Brokers and/or salespeople the company Can elect to pay a set fee of \$100.00 in lieu of having Individual broker/salespeople secure a separate license)	\$100.00

67 HOLDING AND OTHER INVESTMENT OFFICES

671	Holding Offices	\$450.00
672	Investment Offices	\$450.00
	Mutual Fund Dealer (Independent Contractor)	\$450.00

H. RENTALS (70)

70 HOTELS AND OTHER LODGING PLACES

701	Hotels and Motels	\$100.00+\$5.00/unit
	(This category also includes Bed and Breakfast)	
702	Rooming and Boarding Houses	\$100.00+\$5.00/unit
703	Camps and Recreational Vehicle Parks	\$100.00+\$5.00/unit
	Trailer Camps	\$100.00+\$5.00/unit

I. SERVICES (72 TO 88)

72 PERSONAL SERVICES

721	Laundry, Cleaning and Garment Services	\$100.00
7211	Power Laundry, Family and Commercial (see manufacturing)	-----
7212	Garment Pressing and Cleaning Agents	\$100.00
	Drop Off Station	\$100.00
7213	Linen Supply	\$100.00
	Linen and/or Uniform rental (only)	\$100.00
7214	Coin-operated Laundries and Cleaning	\$100.00
7216	Dry cleaning Plants	\$100.00
	Mobile service	\$100.00

	7218	Industrial Launderers	\$100.00
722		Photographic Studios [portrait (This category includes videotaping as well as still photography)]	\$100.00
723		Beauty Shops	\$100.00
724		Barber Shops (same as beauty shops)	\$100.00
725		Shoe Repair and Shoe Shine Parlors	\$100.00
726		Funeral Service and Crematories	\$100.00
		Undertakers and Funeral Parlor	\$100.00
729		Miscellaneous Personal Services	\$100.00
	7291	Tax Return Preparation Services	\$100.00
	7299	Miscellaneous personal services (not elsewhere classified)	\$100.00
		Baby Sitting Agency	\$100.00
		Electrolysis	\$100.00
		Escort Service	\$1,000.00
		Dating/Matchmaking Service	\$1,000.00
		Masseur, each (Independent Contractor)	\$100.00
		Tattoo Parlor	\$1,000.00

73 BUSINESS SERVICE

731		Advertising	
	7311	Advertising	\$100.00
		Temporary promotional event, 7 days or less; such as art show, craft shows, antique shows or any other such event put on for the purpose of promoting/ advertising a location, holiday, event, etc.	\$100.00
	7312	Outdoor Advertising Service	\$100.00
		Sign Companies	\$100.00
		Individual Sign Painters	\$100.00
		Bench Advertising	\$100.00
	7313	Radio, Television, Publisher	\$100.00
		Representative Solicitor Advertising	\$100.00
733		Mailing, Reproduction, Stenographic	\$100.00
		Microfilming/Blueprinting	\$100.00
	7334	Photocopying and Duplicating Services	\$100.00
	7335	Commercial Photography (see photographer)	\$100.00
	7336	Commercial Art and Graphic Design	\$100.00
	7338	Secretarial and Court Reporting	\$100.00
		Secretarial Services	\$100.00
		Court Reporters, each (Independent Contractor)	\$100.00

734	Service to Building	
	7342 Disinfecting and Pest Control Service	\$100.00
	7349 Building Maintenance Services	\$100.00
	Janitorial	\$100.00
	Building Inspection Service	\$100.00
735	Miscellaneous Equipment Rental/Leasing	\$100.00
	Rental Agency	\$100.00
736	Personnel Supply Services	\$100.00
	7361 Employment Agencies	\$100.00
737	Computer and Data Processing Services	\$100.00
	7371 Computer Programming Services	\$100.00
	7377 Computer Rental and Leasing	\$100.00
	7378 Computer Maintenance and Repair (see repair)	\$100.00
738	Miscellaneous Business Service	\$100.00
	Answering Phone Service	\$100.00
	Appraiser (other than Real Estate)	\$100.00
	Repossession Agencies	\$100.00
	Business Consultant	\$100.00
	Financial Consultant	\$100.00
	Immigration/Naturalization Consultant	\$100.00
	Interior Decorator	\$100.00
	Manufacturers agent, each	\$100.00
	Market Analysis	\$100.00
	7381 Detective and armored car services	\$100.00
	7382 Security systems services	\$100.00
	7383 New Syndicate	\$100.00
	7384 Photo Finishing Labs	\$100.00
	(Photographer is additionally licensed)	
75	AUTO REPAIR, SERVICES AND PARKING	
751	Automotive Rentals (No drivers)	\$100.00
	7513 Truck Rental and Leasing	\$100.00
	7514 Passenger Car Rental	\$100.00
	7515 Passenger Car Leasing Office	\$100.00
	7519 Utility Trailer Rental	\$100.00
752	Automobile Parking	\$100.00
753	Automobile Repair Shops	\$100.00
	Repair/Machine Shops	\$100.00
754	Automotive Services (except repair)	\$100.00
	Towing Services	\$100.00
	7542 Carwash	\$100.00

76	MISCELLANEOUS REPAIR SERVICE	\$100.00
762	Electrical Repair	\$100.00
763	Watch, Clock and Jewelry Repair	\$100.00
764	Re-upholstery and Furniture Repair	\$100.00
	Art Restoration	\$100.00
769	Miscellaneous Repair Shops	\$100.00
	Mobile Repair Services	\$100.00
	Locksmith	\$100.00
	Established place of business (fee same as repair shop)	\$100.00
	Mobile	\$100.00/vehicle
	Tool sharpener	\$100.00
	Taxidermist	\$100.00
	Organ/Piano Tuner	\$100.00
78	MOTION PICTURES	
781	Motion Picture Production & Services	\$100.00
	Motion Picture, Television Production Crews	\$100.00
	Filming in City	\$100.00/day
782	Motion Picture Distribution and Services	\$400.00
783	Motion Picture Theaters	\$400.00
	7832 Motion picture Theaters (excluding Drive-ins)	\$400.00
	7833 Drive-in Motion Picture Theaters	\$400.00
784	Video Tape Rental (retail sales permitted under this classification without additional fees)	\$100.00
79	AMUSEMENT AND RECREATION SERVICES	
791	Dance Studios (schools and halls)	\$150.00
	Dance Studio or Hall	\$150.00
	Dance (held by club)	\$ 50.00/dance
	Dance Teacher (<u>independent only</u>)	\$ 50.00
792	Producers, Orchestras, Entertainers	\$200.00
	7922 Theatrical Producers and Services	\$200.00
	Entertainment Promoter and/or Sports Promoter/Agent	\$200.00
	7923 Entertainers/Entertainment Groups, Variety Shows, Exhibits, Magic Shows and all other such entertainments not held in licensed theater or connected with major carnival or circus	\$300.00
793	Bowling Centers	\$300.00

794	Commercial Sports	\$125.00
7941	Sports Clubs, Managers, and Promoters	\$125.00
7948	Racing (including track operation)	\$125.00
	Go-cart Track	\$125.00
795	Adult Entertainment	\$2,500.00
799	Miscellaneous Amusement, Recreation Services	undesignated
7991	Physical Fitness Facilities	\$300.00
7992	Public Golf Courses (not municipally owned)	\$400.00
	(Additional license required for restaurants, retail sales)	
	Miniature, Carpet or Driving Range	\$150.00
	Golf Instructor (Professional)(<u>Independent Contractor</u>)	\$100.00
7993	Coin-operated Amusement Devices	\$250.00
	Machine operator	\$250.00
	Each machine	\$ 25.00
	(License not to exceed)	\$750.00
7996	Amusement Parks (Applications processed through PB&Z)	
7997	Membership Sports and Recreation Clubs	\$300.00
7999	Amusement and Recreation (not elsewhere classified)	\$100.00
	Boat Rental (pleasure) Sightseeing	\$100.00
	Boats for Hire (fishing)	\$100.00
	Cruising/Charter	\$ 75.00/each
	Paddle Boat	\$ 25.00/each
	Circuses/carnivals	
	and/or Special Events (Applications processed through (PB&Z))	
	Astrologer	\$300.00
	Fortunetellers	\$1,250.00
	Parades (Application processed through PB&Z)	
	Pool Parlors (Billiard)	\$ 30.00/table
	Rinks/Ice or Roller Skating	\$300.00
	Rodeos Parks (Applications processed through PB&Z)	
	Shooting gallery and/or firing range	\$150.00
	Pony Rides	\$100.00
	Amusement Riding Devices (Not part of circus, carnival or special event)	\$ 25.00/each
	Archery Range	\$100.00
	Bingo or Guest Games (Regulated by or permitted by a sponsoring charitable organization only)	-----
	Music Conservatory/Studio	\$100.00
	Promotional Amusement and/or Exhibits for trade attraction put on for a short term by shopping centers and merchants,	\$100.00/year

where no policing is necessary for fire, health, building, police, electrical or plumbing inspectors) i.e., art shows, bicycle races, band concerts, movie slides, boat and auto exhibitions, shows, exclusive of carnival or carnival rides.

80	HEALTH SERVICES	
801	Offices/Clinics of Medical Doctors	\$100.00
	Physicians and all other professionals, each (Independent Contractor)	\$100.00
802	Offices/Clinics of Dentists	\$100.00
	Dentist and all other professionals, each (Independent Contractor)	\$100.00
803	Offices of Osteopathic Physicians	\$100.00
	Physicians and all other professionals, each (Independent Contractor)	\$100.00
804	Offices of Other Health Practitioners	\$100.00
	Professionals such as those listed below	
	but not limited to, each:	
	Physical Therapists (<u>Independent Contractors</u>)	\$100.00
	Hypnotists	\$100.00
	Homeopathic Physician	\$100.00
805	Nursing and Personal Care Facilities	\$100.00
	Nursing Homes	\$100.00
806	Hospitals	\$250.00
	Outpatient Clinics	\$100.00
807	Medical and Dental Laboratories	\$100.00
808	Home Health Care Services	\$100.00
809	Health and Allied Services NEC	\$100.00
81	LEGAL SERVICES	
811	Law Offices	\$100.00
	Attorneys, each (<u>Independent Contractor</u>)	\$100.00
	Paralegal Office	\$100.00
82	EDUCATIONAL SERVICES	
821	Elementary and Secondary Schools	\$100.00
822	Colleges and Universities	\$100.00
824	Vocational Schools	\$100.00
829	Schools and Educational Services	\$100.00
83	SOCIAL SERVICES	
832	Individual and Family Services	\$100.00

	Marriage/Family Consultant	\$100.00
833	Job Training and Related Services	\$100.00
835	Child Care Services (At Home)	\$100.00
	Day care Center	\$100.00
836	Residential Care	\$100.00
84	MUSEUMS, BOTANICAL, ZOOLOGICAL GARDENS	\$100.00
841	Museums and Art Galleries	\$100.00
842	Botanical and Zoological Gardens	\$100.00
86	MEMBERSHIP ORGANIZATIONS	
861	Business Associations	\$100.00
862	Professional Organizations	\$100.00
863	Labor Organizations	\$100.00
864	Civic and Social Associations	\$100.00
865	Political Organizations	\$100.00
87	ENGINEERING & MANAGEMENT SERVICES	
871	Engineering & Architectural Services	\$100.00
	8712 Engineering Services, Office	\$100.00
	Engineers, each <u>(Independent Contractor)</u>	\$100.00
	8713 Architectural Services, Office	\$100.00
	Architects, each <u>(Independent Contractor)</u>	\$100.00
	8714 Surveying Services, Office	\$100.00
	Land Surveyors, each <u>(Independent Contractor)</u>	\$100.00
872	Accounting, Auditing & Bookkeeping, Office	\$100.00
	Accountants, Bookkeepers, Auditors, each <u>(Independent Contractor)</u>	\$100.00
873	Research and Testing Services	\$100.00
	Laboratories	\$100.00
874	Management and Public Relations	\$100.00
	8741 Management Services	\$100.00
	8742 Management Consulting Services	\$100.00
	8743 Public Relations Services	\$100.00
	8748 Business Consulting	\$100.00
88	PRIVATE HOUSHOLDS/APARTMENTS ETC.	SEE RENTALS
	Rental/Leasing	
89	LOCAL AND INTERURBAN PASSENGER TRANSIT	
891	Local and Suburban Transportation	undesignated
	Ambulance Company	\$250.00
	Non-emergency, handicap or other such	\$250.00

	Transportation services	\$100.00
892	Taxicabs (including jitneys, limousines)	
	-First vehicle	\$100.00
	-Each Additional vehicle	\$ 50.00
	-License fee shall not exceed:	\$5,000.00
893	Intercity and Rural Bus Transportation Terminal	\$250.00
894	Bus Charter Service	\$100.00/bus
897	Bus Terminal and Service Facilities	\$250.00
898	Fuel Dealers	\$100.00
	Bottled Gas Dealer	\$100.00
90	TRUCKING AND WAREHOUSING	
901	Trucking and Courier Services, Excluding Air (Messenger, courier, delivery service, etc.,)	\$100.00/vehicle
902	Public Warehousing and Storage	
	-Under 5,000 square feet	\$100.00
	-Over 5,000 square feet but under 10,000 square feet	\$150.00
	-Exceeding 10,000 square feet	\$250.00
903	Trucking Terminal Facilities	\$250.00
91	TRANSPORTATION SERVICES	
912	Passenger Transportation Arrangement	
4724	Travel Agencies and/or Ticket Booking Office	\$100.00
4725	Tour Operators	\$100.00/bus
913	Freight Transportation Arrangement	
	Business office or per vehicle	\$100.00
	Express companies	\$250.00
	Import/Export Broker	\$100.00
918	Miscellaneous Transportation Services	
4782	Packing and Crating (see manufacturing)	\$100.00
	Citrus Fruit Shipper	\$100.00
92	HOME OCCUPATION	\$100.00
99	NON-CLASSIFIED ESTABLISHMENTS	\$100.00

Any person engaged in any lawful business,
 Profession or occupation, wholly or in part
 Within the City, not mentioned or covered in
 This section, article or other City Ordinance,

Shall pay an annual license of:

Special events such as carnival, circuses, parades, rodeos, and Christmas tree lots are not required to obtain a local businesses tax receipt; however they are required to obtain a special use permit and pay all applicable fees through this alternative process.

All Not-for-profit organizations are required to obtain a local business tax receipt. The zoning and administrative fees are collected on the initial application. Although not-for-profits do not pay a tax, they must complete the renewal of the tax receipt, at no charge, annually.