

ORDINANCE 21-36

AN ORDINANCE OF THE CITY OF WINTER GARDEN, FLORIDA, AMENDING ARTICLE IV OF CHAPTER 66 OF THE WINTER GARDEN CITY CODE RELATING TO LOCAL BUSINESS TAX RECEIPTS; INCORPORATING STATUTORY EXEMPTIONS AND REQUIREMENTS TO EXHIBIT STATE LICENSING AND REGISTRATION AS A CONDITION OF RECEIVING A LOCAL BUSINESS TAX RECEIPT AND CLARIFYING THE CITY'S ENFORCEMENT AUTHORITY; PROVIDING FOR CONFLICTS, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City of Winter Garden ("City") imposes local business taxes for the privilege of engaging in a business or profession under Chapter 66, Article IV, City Code of Ordinances and pursuant to Chapter 205, Florida Statutes;

WHEREAS, the City desires to amend Article IV of Chapter 66 of its Code of Ordinances relating to local business tax receipts to incorporate additional authority pursuant to Chapter 205, Florida Statutes to require businesses to exhibit a state licensing or registration prior to receiving a local business tax receipt, to incorporate statutory exemptions, to address the local business tax rate for mobile food dispensing vehicles, and to clarify the City's enforcement authority.

NOW THEREFORE, BE IT ENACTED BY THE CITY OF WINTER GARDEN, FLORIDA:

SECTION I: ADOPTION. Article IV of Chapter 66 of the City of Winter Garden Code is hereby amended as set forth in **Exhibit "A"** attached hereto and incorporated herein by this reference (underlined language are additions; ~~stricken through~~ language are deletions).

SECTION II. CONFLICTS. If any ordinances or parts of ordinances are in conflict herewith, this Ordinance shall control to the extent of the conflict.

SECTION III. SEVERABILITY. If any section, subsection, sentence, clause, phrase, word or provision of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Ordinance.

SECTION IV. CODIFICATION. That Section I of this Ordinance shall be codified and made a part of the City of Winter Garden Code of Ordinances; that the Sections of this Ordinance may be renumbered or relettered to accomplish such intention; the word "*Ordinance*" may be changed to "*Section*", "*Article*", or other appropriate word. The City Clerk is given liberal

authority to correct typographical errors and to renumber the sections and subsections. Grammatical, typographical and similar like errors may be corrected, and additions, alterations, and omissions not affecting the construction or meaning of this Ordinance or the City Charter may be freely made.

SECTION V. EFFECTIVE DATE. This Ordinance shall become effective upon approval by the City Commission at its second reading.

FIRST READING:

OCTOBER 14, 2021

SECOND READING:

OCTOBER 28, 2021



APPROVED:


John Rees, Mayor/Commissioner

ATTESTED:

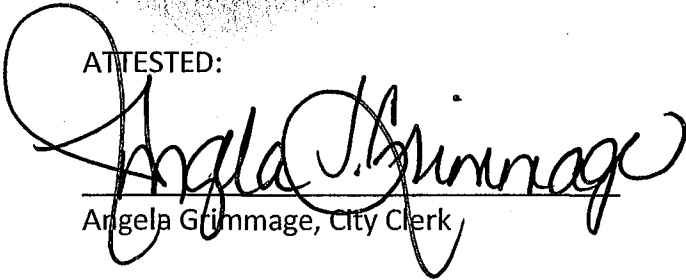

Angela Grimage, City Clerk

EXHIBIT "A"

Chapter 66 - TAXATION

ARTICLE IV. - LOCAL BUSINESS TAX RECEIPTS

Sec. 66-91. - Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Agent means a person engaged in a house-to-house canvass, demonstrating or taking orders for any goods, wares, or merchandise or taking orders from samples where goods are to be delivered later in the same manner, not in interstate commerce.

Business, profession and occupation do not include the customary religious, charitable or educational activities of nonprofit religious, nonprofit charitable and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

Religious institutions means churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.

Educational institutions means state tax-supported or parochial, church and nonprofit private schools, colleges or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, department of education or the Florida Council of Independent Schools; nonprofit libraries, art galleries and museums open to the public are defined as educational institutions and are eligible for exemptions.

Charitable institutions means only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

Employee means all full-time or part-time personnel, including nonprofessionals, principals and partners, contract workers, subcontractors and consultants who worked for the business, occupation or profession during the prior 12-month period beginning on May 1 of the previous calendar year and ending on April 30 of the current calendar year. Issuance of a paycheck shall be conclusive evidence that an individual is an employee.

Goods, wares and merchandise includes a photograph and coupons or tickets good in whole or in part for a photograph or other merchandise.

Local business tax means the fees charged and the method by which the city grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction. It does not mean any fees or licenses paid to any board, commission, or officer for permits, registration, examination or inspection. Unless otherwise provided by law, these latter fees and licenses are deemed to be regulatory and in addition to, but not in lieu of, any local business tax imposed under this article, article III of chapter 10 and articles II, III and IV of chapter 22.

Local business tax receipt, business tax receipt, receipt each mean the document issued by the city which bears the words "local business tax receipt" and evidences that the merchant in whose name the document is issued has complied with the provisions of this article relating to the local business tax. The local business tax receipt is not evidence, verification or a statement by the city that the merchant and its business location comply with building, zoning and other codes and regulations not set forth in this article.

Merchant means any person engaged in the business of selling merchandise at retail or wholesale. For the purpose of this article, the term "merchant" shall not include the operators of bulk plants or service stations engaging principally in the sale of gasoline and other petroleum products; those conducting distress sales; installation contractors; operators of manufacturing or processing plants selling only the products manufactured or processed therein; milk and dairy product distributors; sellers of motor vehicles; peddlers of fuel oil, gasoline, LP gas or produce; and operators of restaurants, cafes, cafeterias, caterers or hotels.

Number of employees is determined by adding the total number of paychecks issued for all full-time and part-time personnel, inclusive of nonprofessionals, principals and partners, contract workers, subcontractors and consultants who worked for the business, occupation or profession during the prior 12-month period beginning May 1 of the previous calendar year and ending on April 30 of the current calendar year. A new business shall be taxed based on the number of employees as of opening day who are entitled to receive paychecks.

Open-air vendor means any person who has goods, wares, or merchandise for sale in a commercial zone in a location which is not completely enclosed.

Peddler means a person who sells goods, wares or merchandise and the goods, wares or merchandise are not sold in original packages in interstate commerce but at retail in small quantities, by means of house-to-house or place-to-place canvass.

Retail merchant means any merchant who sells to the consumer for any purpose other than resale, provided that sales to manufacturers and sales to the United States government or the state or any of their political subdivisions shall be considered wholesale sales.

Solicitor means any agent or peddler who is otherwise permitted to do business in the city, whether or not such agent or peddler is engaged in interstate commerce, and includes all servicemen or repairmen who engage in any activity as an agent or peddler as defined in this section.

Taxpayer means any person liable for taxes imposed under this article, any agent required to file and pay any taxes imposed under this article and the heirs, successors, assignees and transferees of any such person or agent.

Wholesale merchant means any merchant who sells to another for the purpose of resale.

Sec. 66-92. - Required.

(a) An local business tax for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the city is required and shall be levied on any person who:

- (1) Maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Does not qualify under subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce where such local business tax is not prohibited by section 8 of article 1 of the United States Constitution.

(b) If F.S. ch. 205 specifically exempts a business, profession or occupation from payment of a local business tax, such tax is not required to be paid under this article. The mandatory exemptions from the payment of local *business taxes* set forth in F.S. ch. 205, are incorporated herein. Any person or entity claiming an exemption from payment of the local business tax must provide, upon request, documentation to the city that demonstrates to the city's reasonable satisfaction that asserted exemption applies.

Sec. 66-93. - Local business tax—Dates due and delinquent; penalties.

- (a) All local business tax receipts shall be sold by the building official beginning August 1 of each year and shall be due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following September 30. Those local business tax receipts not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid, provided that the total delinquency penalty shall not exceed 25 percent of the local business tax fee for the delinquent establishment.
- (b) Any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt, if required under this article, shall be subject to a penalty of 25 percent of the local business tax determined to be due, in addition to any other penalty provided by law or ordinance.
- (c) Any person who engages in any business, occupation or profession who does not pay the required local business tax within 150 days after the initial notice of tax due and who does not obtain the required local business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.
- (d) Any sign, advertisement, social media post, building occupancy, directory or website listing, or activity, or activity indicating that a business, calling, profession, or occupation is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for a local business tax.

(e) Any person or business owing delinquent local business taxes shall be required to pay such delinquent taxes and applicable costs and penalties before being issued a new business tax receipt.

Sec. 66-94. - Same—Identification; period for which issued.

No local business tax receipt to engage in any business, occupation or privilege shall be issued to any person in the city unless proof of the employer identification number or social security number is submitted to the city. Local business tax receipts may only be issued for the periods as follows:

- (1) One-year receipts shall be issued for the period commencing on October 1 and expiring on September 30 in the year following.
- (2) Half-year receipts may be issued after April 1 and shall expire on September 30 of the same year.

Sec. 66-95. - Same—Transferability.

- (a) Every business tax receipt may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00, and presentation of evidence of the sale and the original local business tax receipt.
- (b) Upon written request and presentation of the original local business tax receipt, any receipt may be transferred from one location to another location in the city upon payment of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00.

Sec. 66-96. - Same—Exhibit and display.

Every person having a local business tax receipt shall exhibit the receipt when called upon to do so by an authorized officer of the city, and all such receipt must be conspicuously displayed at all times. The local business tax receipt for coin-operated devices shall be posted permanently and conspicuously on the coin-operated device for which such local business tax receipt was issued.

Sec. 66-97. - Exemptions—Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products.

No local business tax receipt shall be required of any natural person for the privilege of engaging in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such natural person in the state.

Sec. 66-98. - Same—Motor vehicles.

Vehicles used by any person issued a receipt under this article for the sale and delivery of tangible personal property at either wholesale or retail from the place of business on which a local business tax is paid shall not be construed to be separate places of business, and no separate receipt shall be levied on such vehicles or the operators thereof as salesmen or otherwise.

Sec. 66-99. - Same—Certain disabled persons, the aged and widows with minor dependents.

- (a) All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older, with not more than one employee or helper, and who use their own capital only, not in excess of \$1,000.00, shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a business tax receipt. The exemption provided by this section shall be allowed only upon the certificate of the county physician or other reputable physician that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and, if the exemption is claimed by a widow with minor dependents or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof, be issued a receipt, which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.
- (b) In no event under this section or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a receipt to sell intoxicating liquors or malt and vinous beverages.

Sec. 66-100. - Same—Disabled veterans or their unremarried spouses.

- (a) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in F.S. § 1.01(15) in the armed forces of the United States, national guard, or United States coast guard or coast guard reserve or any temporary member thereof who has actually been or may be reassigned by the air force, army, navy, coast guard, or marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States and who, at the time of his application for a receipt as provided in this section, shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States, be:
 - (1) Granted a receipt to engage in any business or occupation which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood and for which the city receipt does not exceed the sum of \$50.00 for each without payment of any business tax otherwise provided for by law.
 - (2) Entitled to an exemption to the extent of \$50.00 on any receipt to engage in any business or occupation which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood when the city receipt for such business or

occupation shall be more than \$50.00. This exemption shall extend to and include the right of the receipt holder to operate an automobile for hire of not exceeding five-passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the receipt holder and is being operated by him as a means of livelihood and that the proper business tax for the operation of such motor vehicle for private use has been applied for and receipt attached to the motor vehicle and the proper fees therefor paid by the receipt holder.

- (b) When any such person shall apply for a receipt to conduct any business or occupation for which the city business tax shall exceed the sum of \$50.00, the remainder of such business tax in excess of \$50.00 shall be paid by him in cash.
- (c) Under this section, the city receipt issuing authority shall issue to such persons as may be entitled a receipt pursuant to and subject to the conditions of subsection (b) of this section. Such receipt when issued shall be marked across the face thereof "veterans exempt receipt—not transferable." Before issuing the receipt proof shall be duly made in each case that the applicant is entitled under the conditions of this section to receive the exemption provided for in this section. The proof may be made by establishing to the satisfaction of the city receipt issuing authority, by means of certificate of honorable discharge or certified copy thereof, that the applicant is a veteran within the purview of this section and by exhibiting the following:
 - (1) A certificate of government-rated disability to an extent of ten percent or more;
 - (2) The affidavit of testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
 - (3) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;
 - (4) A pension certificate issued to him by the United States because of such disability; or
 - (5) Such other reasonable proof as may be required by the city receipt issuing authority to establish the fact that such applicant is so disabled.
- (d) All receipts issued under this section shall be in the same general form as other city receipts and shall expire at the same time as such other receipts are fixed to expire.
- (e) All receipts obtained under this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such receipt or who has fraudulently received any transfer of a receipt issued to another and has thereafter engaged in any business or occupation requiring a receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required receipt.

- (f) Such receipt shall not be issued in any county other than the county wherein the veteran is a bona fide resident citizen elector, unless such veteran applying therefor shall produce to the city receipt issuing authority in such county a certificate of the tax collector of his home county to the effect that no exemption from the receipt has been granted to such veteran in his home county under the authority of F.S. § 205.171.
- (g) In no event, under this section or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a receipt to sell intoxicating liquors or malt and vinous beverages.
- (h) The unremarried spouse of a deceased disabled veteran of any war in which the United States armed forces participated will be entitled to the same exemptions as the disabled veteran.

Sec. 66-101. - Same—Religious tenets.

Nothing in this article shall be construed to require a receipt for practicing the religious tenets of any church.

Sec. 66-102. - Same—Certain organizations engaging in occasional sales, fundraising.

No local business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

Sec. 66-103. - Same—Mobile home setup operations.

No city local business tax receipt may be required of a duly licensed mobile home dealer or a duly licensed mobile home manufacturer or an employee of such dealer or manufacturer who performs setup operations as defined in F.S. § 320.822 to be licensed to engage in such operations. However, such dealer or manufacturer shall be required to obtain a local business tax receipt for his permanent business location or branch office, which receipt shall not require for its issuance any conditions other than those required by F.S. ch. 320.

Sec. 66-104. - Tax schedule.

The amount of local business tax levied and imposed upon every person who shall engage in or manage any business, profession, privilege or occupation hereinafter mentioned within the city is hereby fixed, graded, determined and imposed at the rates or amounts as follows:

A

- (1) *Abstract/title company*\$172.00
- (2) *Accountant/bookkeeping/tax service (other than CPA)*82.56
- (3) *Advertising agents*

- a. Those renting space on any vehicle, including any boat, car, bus, truck86.00
 - b. Those distributing any circulars, handbills, or other advertising86.00
 - c. Those operating a sound truck for advertising86.00
 - d. Advertising/agency86.00
- (4) *Adult entertainment (See notes A and B)*
 (A \$500.00 non-refundable application fee is required.)
- a. Adult bookstore573.30
 - b. Massage establishment573.30
 - c. Adult motion picture theaters
 - 1. Having only adult motion picture booths, per each booth114.66
 - 2. Having only hall or auditorium, each seat or place4.00
 - 3. Seated in automobiles, each parking place or speaker4.00
 - 4. Having a combination of any of subsections (4)c.1.-3. of this section, the receipt fee applicable to each under subsections (4)c.1.-3. of this section.573.30
 - d. Adult dancing establishment573.30
 - e. Two or more receipts in any of the above categories, in this subsection, except a massage establishment, to a single premises1,146.60
- (5) *Agency office* (For those uses not specifically provided for in this article, this includes: Collection, talent and travel)86.00
- (6) *Agents, including emigrant, each*343.98
- (7) *Alarm systems—Fire and burglary.*86.00
- (8) *Ambulance service.*
- a. Office only86.00
 - b. Each vehicle28.66
- (9) *Amusements/entertainment.*
- a. Arcade/game room
 - 1. each location57.34
 - 2. each machine28.66
 - b. Batting range/cage
 - 1. each location57.34
 - 2. each machine28.66

- c. Car rides172.00
- d. Golf
 - 1. Golf, miniature172.00
 - 2. Golf, driving range172.00
 - 3. Golf course/par 3343.98
 - 4. Golf course/regulation573.30
- e. Hot air balloons86.00
- f. Paint ball86.00
- g. Rinks172.00
- h. Theaters
 - 1. Indoor172.00
 - 2. Outdoor
 - i) Per location86.00
 - ii) Per speaker1.14
- (10) *Amusements, games, recreational devices, contrivances or facilities not otherwise licensed, each137.59*
- (11) *Animal services.*
 - a. Hospital (see also veterinarian)172.00
 - b. Boarding/kennel86.00
 - c. Grooming/supplies86.00
- (12) *Appraisers.*
 - a. Real estate86.00
 - b. Personal property86.00
 - c. Others86.00
- (13) *Architect.86.00*
- (14) *Artist.57.34*
- (15) *Astrologers (See Clairvoyants.)*
- (16) *Attorneys (See Lawyers.)*
- (17) *Auctioneer.*
 - a. Resident, general merchandise114.66
 - b. Transient, each per day (no proration)86.00

B

- (18) *Banks*, including all finance companies, small loan companies, moneylenders, salary purchasers, building and loan associations, and federal savings associations
 - a. Those lending \$25,000.00 or less86.00
 - b. Those lending over \$25,000.00 to and including \$50,000.00172.00
 - c. Those lending over \$50,000.00343.98
- (19) *Barbershop*.
 - a. First chair17.20
 - b. Each additional chair4.31
- (20) *Bar/lounge* (Additional restaurant receipt required for food preparation)
 - a. Occupancy of less than 50114.66
 - b. Occupancy of 50 to 100172.00
 - c. Occupancy over 100343.98
- (21) *Beauty parlor*, per operator17.20
- (22) *Bed and breakfast*86.00
- (23) *Boardinghouse/roominghouse*; having accommodations for three or more non-related persons81.90
- (24) *Bondsmen*, professional, each172.00
- (25) *Bootblack*, per chair8.59
- (26) *Bowling alley*.
 - a. First five alleys86.00
 - b. Each additional alley22.93
- (27) *Brokers*.
 - a. Stocks and bonds86.00
 - b. Mortgages and loans86.00
 - c. Insurance86.00
 - d. Merchandise86.00
 - e. Produce, fruits and vegetables86.00
 - f. Dealing in lumber and lumber products86.00
 - g. Not otherwise specified86.00

C

- (28) *Cable television company.*343.98
- (29) *Canteen wagon, truck, food cart; per mobile unit*57.34
- (30) *Car wash.*
 - a. Location86.00
 - b. Per stall28.66
- (31) *Carnival, circus and traveling show,*
 - a. Each engagement343.98
 - b. One day's performance, each concession172.00
 - c. For more than one day's performance, each concession114.66
 - d. Peddlers, hawkers or similar salesmen connected with carnivals or similar traveling shows, per day17.20
- (32) *Caterer or catering service.*93.60
- (33) *Certified public accountants, each individual*82.56
- (34) *Chiropractors, each individual*82.56
- (35) *Citrus vendors, each establishment operating a business of selling "gift boxes" either for local sales or shipment*86.00
- (36) *Civil engineers, each individual*82.56
- (37) *Clairvoyants, including fortune tellers, palmists, astrologers, phrenologists, character readers, spirit mediums, absent-treatment healers, mental healers, and every person engaged in an occupation of a similar nature, each individual*458.64
- (38) *Clubs, social/civic*172.00
- (39) *Coin-operated devices, each device*34.40
- (40) *Computer service/sales.*
 - a. Internet sales/web page design86.00
 - b. Computer courses/classes86.00
 - c. Consultant/programmer86.00
- (41) *Consultant.*86.00
- (42) *Contractors.*
 - a. General contractor86.00
 - b. Building contractor86.00
 - c. Residential contractor86.00
 - d. Specialty contractor86.00

1. Electrical86.00
2. Plumbing86.00
3. Mechanical/HVAC86.00
4. Demolition/house moving86.00
5. Fire sprinkler86.00
6. Carpentry86.00
7. Masonry/concrete86.00
8. Painting86.00
9. Sign86.00
10. Tile installer86.00
11. Roofing86.00
12. Irrigation86.00
13. Swimming pool86.00
14. Drywall86.00
15. Utility86.00
- e. Land clearing/excavation86.00
- f. Landscape/irrigation86.00
- g. Subcontractor; miscellaneous86.00
- h. Each branch office of non-residential contractor86.00
- (43) *Cosmetologist*.86.00
- (44) *Counseling*86.00
- (45) *Court reporter*86.00
- (46) *Crafts* (home occupation only)57.34

D

- (47) *Dancehall*, including entertainment such as variety programs. The receipt provided herein shall be in addition to all other receipts required, provided all charitable entertainment is exempt.
 - a. For one day's performance only, each257.98
 - b. For more than one day's performance, each172.00
- (48) *Dating/escort service*.343.98
- (49) *Day care/nursery* (HRS license required)

- a. Capacity 1—2557.34
 - b. Capacity 26—50114.66
 - c. Capacity 51—75172.00
 - d. Capacity 76 or more229.32
- (50) *Day care in-home family as licensed by the State of Florida*57.34
- (51) *Dentists, each individual*82.56
- (52) *Disk jockey*86.00
- (53) *Drafting, designing, graphics.*86.00

E

- (54) *Electric light or power company, each*573.30
- (55) *Electrolysis technician*86.00
- (56) *Electrotherapists, each individual*82.56
- (57) *Employment agencies, each*86.00
- (58) *Engineer*86.00
- (59) *Environmental and ecological services*343.98
- (60) *Express companies, air and railroad, each*114.66

F

- (61) *Flea market (per each rental space)*
- a. Location343.98
 - b. Additional per space11.47
- (62) *Funeral directors/embalmer, each*82.56
- (63) *Funeral home*343.98

G

- (64) *Gas distributor.*
- a. Natural, pipeline, manufacturing286.66
 - b. Bottled, LPG57.34

H

- (65) *Hair replacement.*86.00

- (66) *Health care equipment/supplies provider.86.00*
- (67) *Health care facility/emergency clinic172.00*
- (68) *Health spas/gyms/athletic clubs.*
 - a. Up to 1,000 square feet172.00
 - b. Up to 5,000 square feet343.98
 - c. Over 5,000 square feet573.30
- (69) *Hearing aids and assistive devices.86.00*
- (70) *Hospitals/nursing homes/sanitariums/convalescent/assisted living facility.*
 - a. Under 10 rooms86.00
 - b. 10 to 25 rooms172.00
 - c. Over 25 rooms343.98
- (71) *Hotel/motel.*
 - a. per room up to 1051.73
 - b. 105 to 199 rooms, per room2.60
 - c. 200 rooms and over520.00
- (72) *Hypnotist.172.00*

- I

- (73) *Ice.*
 - a. Manufacturer343.98
 - b. Distributor343.98
- (74) *Insurance company.*
 - a. Regional office343.98
 - b. District office172.00
 - c. Resident agency office51.59
 - d. Each insurance company—Writing policies and collecting within city corporate limits51.59
 - e. Per salesman/agent17.20
- (75) *Interior decorator/designer.86.00*

J

- (76) *Junk dealers, each82.56*

L

- (77) *Laboratories.*
 - a. Research, development, testing86.00
 - b. Equipment and supplies86.00
- (78) *Laundry and dry cleaner.*86.00
- (79) *Lawyers, each individual*82.56
- (80) *Limousine service (See Motor vehicles.)*
- (81) *Linen supplies (diaper, apron or towel.)*86.00
- (82) *Liquidation sales, each*172.00
- (83) *Locksmith86.00*
- (84) *Lodginghouse (See Boardinghouse.)*

M

- (85) *Machine/repair shop (other than motor vehicles.)*86.00
- (86) *Mail order distributor/manufacturer representative (does not stock merchandise.)
.....86.00*
- (87) *Manufacturer agent/representative.*86.00
- (88) *Manufacturers/fabricators/assembly.*
 - a. 1 to 5 employees86.00
 - b. 6 to 10 employees143.32
 - c. 11 to 20 employees172.00
 - d. 21 to 30 employees229.32
 - e. Over 30 employees286.66
- (89) *Marketing representative.*86.00
- (90) *Merchants, retail/wholesale.*
 - a. 1 to 5 employees82.56
 - b. 6 to 10 employees143.32
 - c. 11 to 20 employees172.00
 - d. 21 to 30 employees229.32
 - e. Over 30 employees286.66
- (91) *Merchant—Import/export.*114.66

- (92) *Mobile home park/campground.*
 - a. Location86.00
 - b. Additional per space1.14
- (93) *Monument company.*86.00
- (94) *Motor vehicles.*
 - a. New/used sales
 - 1. All motor vehicles82.56
 - 2. Each additional lot49.14
 - b. New/used sales with repairs172.00
 - c. Repair shops/garages/paint shops/body work shops172.00
 - d. Wrecker service172.00
 - e. Drive/shuttle service/auto delivery114.66
 - f. For hire, including U-Drive-Its and limousine service
 - 1. First unit229.32
 - 2. Each additional unit51.59
 - g. Taxicabs, each vehicle (See note B.)34.40
 - h. Detailing, cleaning, buffing, waxing (without repair)109.20
- (95) *Moving company*86.00

N

- (96) *Nail technician*86.00
- (97) *Naturopaths, each individual*82.56
- (98) *Newspaper/publisher*172.00
- (99) *Nursery —Plants, trees, etc.*
 - a. Less than 2586.00
 - b. More than 25172.00
- (100) *Nurse.*86.00

O

- (101) *Oculists, each individual*82.56
- (102) *Open air sales (no proration) (See note A.)*
 - a. Each 15-day period172.00

- b. Any portion less than 15 days114.66
- (103) *Optometrists, each individual*82.56
- (104) *Orthodontist.*82.56
- (105) *Osteopaths, each individual*82.56

P

- (106) *Pack and ship store.*86.00
- (107) *Paralegal.*86.00
- (108) *Pawnbrokers, each*343.98
- (109) *Peddler.*
 - a. Ice cream/snacks, each vehicle86.00
 - b. All others, each vehicle86.00
- (110) *Personal trainers, each*57.34
- (111) *Pest control.*
 - a. Office only86.00
 - b. Each vehicle28.66
- (112) *Petroleum products, distributor or wholesaler*172.00
- (113) *Photographer*86.00
- (114) *Physicians, each individual*82.56
- (115) *Piano/organ mover*86.00
- (116) *Piano or organ tuners, each*28.66
- (117) *Pool or billiard hall, per table*57.34
- (118) *Printing/copying/blueprinting.*86.00
- (119) *Processing plants, each establishment (other than nonprofit cooperative association) engaged in packing or processing agricultural products*172.00
- (120) *Professional persons, each person possessing some special knowledge, skill or calling and offering his services to the public, not otherwise provided for in this Code, each*82.56
- (121) *Property management (apartment/condo/other rentals.)*86.00
- (122) *Psychologist.*86.00

R

- (123) *Radio/TV station.172.00*
- (124) *Radio/TV broadcasting/production services.86.00*
- (125) *Railroad companies, each company doing business within the city and receiving protection therefrom172.00*
- (126) *Recording service (sound and video.)86.00*
- (127) *Real estate agents, brokers and salesmen.*
 - a. *Real estate broker82.56*
 - b. *Salesman17.20*
- (128) *Rental service store (includes video/film, furniture, post office boxes, equipment.)86.00*
- (129) *Restaurants/cafes/delis/snack bars.*
 - a. *Located within building with Nno seating86.00*
 - b. *Located within a building with Sseating/dining*
 - 1. *Up to 50 accommodations114.66*
 - 2. *Over 50 accommodations229.32*
 - c. *Mobile food dispensing vehicle - \$229.32.*

S

- (130) *Satellite equipment and systems.86.00*
- (131) *School, private/instructional.86.00*
- (132) *Security/guard services/investigators/private detectives114.66*
- (133) *Septic tanks, systems and cleaning86.00*
- (134) *Service station and convenience store with gas pumps (7-11 types with pre-packaged food items.)343.98*
- (135) *Services: Personal/business*
 - a. *Carpet cleaning/installation86.00*
 - b. *Commercial and residential cleaning86.00*
 - c. *Janitorial/maid service86.00*
 - d. *Lawn maintenance/service86.00*
 - e. *Pressure washing/cleaning86.00*
 - f. *Secretarial services86.00*
 - g. *Sewing/alterations86.00*

- h. Tree surgeon/trimmer86.00
- i. Pool/spa maintenance86.00
- j. Others not mentioned86.00
- (136) *Shooting galleries, each location.86.00*
- (137) *Solicitors (See Peddler.)*
- (138) *Storage/warehouse/public storage*
 - a. Location86.00
 - b. Per each storage unit1.09
- (139) *Surgeons, each individual.82.56*
- (140) *Surveyors, each individual82.56*

T

- (141) *Taxicabs (See Motor vehicles.)*
- (142) *Taxidermists, each individual82.56*
- (143) *Telegraph companies, each172.00*
- (144) *Telemarketing218.40*
- (145) *Telephone companies, each343.98*
- (146) *Therapists —Massage/physical rehabilitation86.00*
- (147) *Transportation/trucking/freight terminals.*
 - a. Up to 100 vehicles172.00
 - b. Additional per vehicle over ten28.66

U

- (148) *Unclassified, all persons engaging in any business, occupation or profession or avocation in which merchandise is sold or service rendered for compensation, not otherwise specifically provided for herein, each86.00*

V

- (149) *Vendors, each person vending produce, vegetables, fruit or merchandise of any kind from other than a fixed place of business172.00*
- (150) *Veterinarians, each individual82.56*

W

(151) *Well drillers, each114.66*

Notes:

- A. Requires approval by the city commission.
- B. Requires city police department recommendation.

Sec. 66-105. - Suspension or revocation of business tax receipt.

- (a) The city receipt issuance officer may suspend or revoke the local business tax receipt of any merchant or receipt holder for the remaining period of the receipt year or duration of the receipt or any part thereof after notice in writing, setting forth specifically the grounds of the complaint and the time and place of a hearing. Such notice shall be served five days prior to such hearing at the address given by the merchant or receipt holder upon the application for such local business tax receipt.
- (b) Upon specific findings of fact which meet the allegation of the complaint, the city receipt issuance officer shall order the local business tax receipt suspended or revoked and forfeited to the city.
- (c) The following shall constitute grounds for suspension or revocation of local business tax receipts:
 - (1) Fraud, misrepresentation or false statement contained in the application for the receipt.
 - (2) Any violation of this article.
 - (3) Conviction of any felony or misdemeanor involving moral turpitude.
 - (4) Any grounds set forth in F.S. ch. 205 for suspension or revocation.

Sec. 66-106. - Appeal of revocation of business tax receipt.

- (a) Any person aggrieved by the city receipt issuance officer in the revocation or suspension of his local business tax receipt or in the denial of an application for such receipt shall have recourse to the city commission by way of appeal.
- (b) Such appeal shall be perfected by filing, within 14 days from the date the final action was taken for which the person was aggrieved, a statement in writing setting forth fully the grounds for the appeal. The city commission shall set a time and place for hearing, notice of which shall be served on the appellant five days prior to such hearing, at which time he shall be given an opportunity to be heard by himself or counsel.
- (c) Upon a review of the findings and order of the city receipt issuance officer, the city commission shall enter an order which shall be final and conclusive upon the person aggrieved.

Sec. 66-107. - Reevaluation of rates.

- (a) The rates of the local business taxes set forth in section 66-104, may be increased every odd-numbered year by a percentage not to exceed the lesser of (i) five percent, or (ii) the percentage increase in the Consumer Price Index or its successor index, during the two calendar years prior to the year in which the proposed increase will become effective.
- (b) At the first regularly scheduled city commission meeting in March of every odd-number year, the city manager shall present a report to the city commission which sets forth the total receipts by classification and the total local business tax fees for the prior fiscal year and which contains a recommendation for increases, if any, to the rates for the local business tax established by this article. Unless otherwise directed by the city commission, the city manager shall, at the second meeting in March of that year, present to the city commission for first reading an ordinance which increases the local business tax established by this article in accordance with the recommendations contained in such report and as otherwise provided in this section. However, the increases set forth in such report and ordinance shall not exceed the maximum increases set forth in subsection (a) of this section. Any such ordinance shall have an effective date of August 1 of the year of adoption.

Sec. 66-108. - Required for each location.

If any person operates any of the businesses subject to tax under this article at more than one location, each location shall be considered a separate business, and a separate receipt shall be required therefor, unless otherwise provided for in this article or in F.S. ch. 205.

Sec. 66-109. - Investigations and examinations.

The city manager or his/her designee may inspect and examine all places of business, occupations and professions in the city to ascertain whether the provisions of this article have been and are being complied with and shall have the power and authority to enter such businesses, free of charge, during business hours for such purposes. It shall be unlawful for any receipt holder under this article to fail to exhibit upon demand the business tax receipt as well as evidence of the amount and time of the last business tax paid.

Sec. 66-110. - Compliance with other codes and regulations.

In addition to the payment of the local business tax and obtaining a receipt pursuant to this article, merchants and their business locations must comply with all applicable ordinances and regulations of the city. The issuance of a business tax receipt to engage in any business, occupation, or privilege pursuant to this article shall not be evidence, verification or a statement by the city that the merchant and its business location comply with building, zoning and other codes and regulations not set forth in this article. The issuance of a local business tax receipt in error is not evidence of compliance with this article and the local business tax receipt may be revoked or suspended if the owner is found not in compliance with this article. The issuance of a business tax receipt shall not serve as a basis for equitable estoppel against the

city to prevent the enforcement of state laws and city building codes, zoning laws and other ordinances and regulations not set forth in this article.

Sec. 66-111. - Ordinance enforcement.

The city shall have the right, but not the obligation, pursuant to its zoning and home rule authority to evaluate the legality of any proposed or operating business and business location and, if applicable, to issue a notice to any person or entity applying for or who receives a business tax receipt that a proposed or operating business or business location does not comply with the applicable laws, ordinances and regulations, and to take enforcement measures to ensure compliance with such laws, ordinances and regulations.

Sec. 66-112. - Prohibition of local business tax receipt without exhibition of state license or registration.

- (a) Any person applying for or renewing a business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local business tax receipt may be issued. Online renewals may provide for electronic certification by an applicant to meet this requirement. This subsection shall not apply to professions or businesses having a license or registration under F.S. § 489.113, § 489.117, § 489.119, § 489.131, § 489.511, § 489.513, § 489.521, or § 489.537.
- (b) A mobile food dispensing vehicle must exhibit to the city an active state license as a public food service establishment before a local business tax receipt may be issued or renewed for such business.
- (c) In accordance with F.S. ch. 205, certain types of businesses and professions must meet certain licensing, certification, registration or other requirements prior to the city issuing or renewing a business tax receipt. No business tax receipt will be issued or renewed until the applicable requirements of F.S. ch. 205, are met.
- (d) In the event the city is unsure of a proposed local business tax payer's legal requirements under law for having an active state certificate, registration, or license, the city shall have the right to require a proposed tax payer to present documentation and sign sworn written statements regarding such matters.
- (e) As a prerequisite to receiving a local business tax receipt or transferring same, the applicant or new owner must present to the city either:

 - (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or

(2) A written statement, signed by the applicant or new owner, which sets forth the reason(s) that the applicant or owner need not comply with the Fictitious Name Act.