



## Business Tax Classifications & Fees

§ 119-5. - Classifications subject to tax; amount of tax. [Amended 10-2-1996 by Ord. No. 96-17; 3-19-2002 by Ord. No. 2002-08; 6-17-2003 by Ord. No. 2003-22]

- A. Unless specifically exempted from taxation for occupational licenses by the provisions of the Florida Statutes, the following classifications are subject to an occupational license tax as set forth below:

Occupation	Tax
Advertising	\$153.17
Agents	109.41
Ambulance service	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Amusements	
Coin-operated machines	78.15
Arcades	78.15
Plus, each machine (up to \$600)	15.63



Auction house/shop	625.20
Auctioneers	208.40
Daily	78.15
Automated tellers	130.25
Automobile detailing/car wash	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Barbershops or beauty salons	
1 chair	78.15
Each additional chair	26.05
Tanning beds, per bed	52.10
Nails, per chair	52.10
Electrolysis, per chair	104.20
Bakeries (wholesale or retail)	109.41
Plus, each service vehicle	15.63



Bar/lounges, independent	
0 to 15 seats	104.20
16 to 25 seats	130.25
26 to 50 seats	156.30
Over 50 seats	182.35
Bonding agents	164.12
Bottling companies	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Brokers: securities	218.82
Brokers for materials, jobbers or manufacturer's representatives	208.40
Caterers	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35



16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Check cashing facility	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Clairvoyants and psychics	109.41
Cleaning services	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Coin-operated devices	



Per machine	15.63
Collection agencies	109.41
Contractors and subcontractors (no license shall be issued until a state certification or competency card is procured)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Commercial institutions (including banks, trust companies, savings and loan associations and other commercial or lending institutions, but excluding mortgage companies)	521.00
Credit agencies	109.41
Eating establishments (restaurants, cafes, snack bars, etc., including those operated in conjunction with another line of business; no license shall be issued until a license is procured from the Division of Hotels and Restaurants of the Florida Department of Business Regulation or the Department of Agriculture and Consumer Services)	
0 to 15 seats	104.20
16 to 25 seats	130.25
26 to 50 seats	156.30
Over 50 seats	182.35



Plus, each drive-through window	156.30
Plus, bar/lounge	78.15
Drive-in restaurants	416.80
Delivery per driver	10.42
Employment agencies	218.82
Estate sales	208.40
Daily	78.15
Exhibition facility (mall, etc.)	521.00
Flea market	78.15
Plus, each booth	26.05
Fruit and vegetable sales, retail and wholesale not grown by retailer	109.41
Fuel dealers and distributors (including natural gas, bottled gas and oil)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63



Funeral homes/directors	218.82
Garden and landscaping services (including nurseries, tree service, landscaping and lawn maintenance)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Gasoline filling stations	78.15
Plus, per pumping station	15.63
Garbage collection and waste removal	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Golf	



Course	312.60
Driving range	312.60
Harvesting of agricultural products	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Health spas/health studio/athletic clubs (No license shall be issued until a current license, registration or letter of exemption is procured from the Department of Agriculture and Consumer Services)	208.40
Insurance agent	62.52
Insurance office/insurance company	78.15
Interior design	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45





Over 50 employees	286.55
Itinerant merchants	218.82
Kennels (keeping 4 or more dogs)	218.82
Laundries and dry cleaners	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per coin-operated machine	2.08
Plus, per registered vehicle	15.63
Locksmiths/keysmiths	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Lodging establishments (no license issued until a license is procured from the Division of Hotels)	



and Restaurants of the Florida Department of Business Regulation)	
Fewer than 5 rooms or rental spaces	78.15
5 to 25 rooms or rental spaces	104.20
Over 25 rooms or rental spaces	364.70
Manufacturers	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Massage therapist	104.20
Merchants	
First \$2,000 of inventory	78.15
Each \$1,000 of inventory or fraction thereof above \$2,000	2.08
Mail order sales	78.15
Mortgage company	
1 broker (or owner)	78.15
2 to 5 employees	130.25



6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Additional brokers/agents	
1 employee	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Moving and hauling	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Nails Salon	78.15
Plus, each additional chair	26.05



Newspaper publication	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Nursing home/adult congregate living facility (no license issued until a license is procured from the Florida Department of Health and Rehabilitative Services)	
10 rooms or fewer	\$104.20
Per each room over 10	10.42
Packing, processing and canning agricultural products, meats and fowl	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Parking facility	78.15
Plus, per space	1.04



Pawnbroker	208.40
Peddler	109.41
Pest control services (no license issued until a license is procured from the Florida Department of Agriculture and Consumer Services)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Photographer studio	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Printer	
1 employee (or owner)	\$ 78.15
2 to 5 employees	130.25



6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Professionals (including architects, attorneys, accountants, health professionals, engineers, pharmacists and scientists) (no license issued until a license is procured from the Florida Department of Professional Regulations, if required, or other state agency regulating such professional)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Pumping and dredging	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Railroad companies	492.35



Real estate rental, including living units, office space and storage space	78.15
Plus each rental unit	7.29
Real estate sales	
1 broker (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Sales representative/agents	
1 employee	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Rental agencies (goods and equipment)	164.12
Rental automobiles	234.45
Repair shop (not otherwise subject to tax)	109.41
Schools, including nurseries, child-care facilities, colleges and other educational or training institutions (no license issued until a current license is procured from the appropriate	109.41



regulating state agency)	
Service and repair shops	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63
Shows of all kinds, including circuses, vaudeville, minstrels, theatrical, traveling shows, exhibitions or amusement/fireworks enterprises, carnivals, rodeos, theatrical games or tests of skill, riding devices, dramatic repertoire and all other shows or amusements or any exhibitions giving performances under tents or temporary structures of any kind, whether such tents or temporary structures are covered or uncovered (no license issued for traveling shows until approved by the City Commission and proof of insurance with minimum coverage of \$100,000 is procured)	218.82
Sign companies	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55





Plus, per registered vehicle	15.63
Studios (recording, filming, processing, testing, sound or film)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Tailor	109.41
Tanning salon	78.15
Plus, each additional bed	26.05
Telegraph companies	410.29
Telephone solicitation/telemarketing (No license shall be issued until a current license or registration is procured from the Department of Agriculture and Consumer Services or a current affidavit of exemption is provided.)	218.82
Telephone answering service	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45



Over 50 employees	286.55
Theaters	
1 to 50 seats	78.15
Per seat over 50	0.52
Drive-in	78.15
Plus, per speaker/space	1.04
Ticket sales	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Travel agent (No license shall be issued until a current registration or letter of exemption is procured from the Department of Agriculture and Consumer Services)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55



Independent agent	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Utilities	
Cable television companies	375.12
Electric power companies	651.25
Telephone companies	390.75
Water/sewage treatment facility	312.60
Unclassified (all businesses, occupations or professions not otherwise classified herein)	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63



Vehicle sales and service (including automobiles, boats, mobile homes and motorcycles)	246.17
Vending machines	
Per machine	15.63
Warehouse storage	
0 to 2,000 square feet	78.15
Each additional 1,000 square feet	7.29
Well driller	
1 employee (or owner)	78.15
2 to 5 employees	130.25
6 to 15 employees	182.35
16 to 50 employees	234.45
Over 50 employees	286.55
Plus, per registered vehicle	15.63