

CITY OF POMPANO BEACH
Broward County, Florida

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF POMPANO BEACH, FLORIDA, AMENDING CHAPTER 113, "BUSINESS TAX RECEIPTS," OF THE POMPANO BEACH CODE OF ORDINANCES BY AMENDING SECTION 113.39, "BUSINESS TAX RECEIPT SCHEDULE," TO MODIFY THE RATE STRUCTURE FOR BUSINESS TAX RECEIPTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to law, ten (10) days' notice has been given by publication in a paper of general circulation in the City, notifying the public of this proposed ordinance and of a public hearing in the City Commission Chambers of the City of Pompano Beach; and

WHEREAS, a public hearing before the City Commission was held pursuant to the published notice described above, at which hearing the parties in interest and all other citizens so desiring had an opportunity to be and were, in fact, heard; now, therefore,

BE IT ENACTED BY THE CITY OF POMPANO BEACH, FLORIDA:

SECTION 1. That Section 113.39, "Business Tax Receipt Schedule," of Chapter 113, "Business Tax Receipts," of the City of Pompano Beach Code of Ordinances is hereby amended to read as follows:

§ 113.39 BUSINESS TAX RECEIPT SCHEDULE.

Business tax receipts shall be issued to cover only one location and only one of the occupations or business classifications hereinafter set out unless permitted hereunder. The amounts assessed as business tax receipts against the various trades, businesses, and professions are hereby fixed as follows.

001-000 ABSTRACTING/LAND TITLE

Each individual, firm, corporation, or company conducting the business of abstracting titles either in part or in whole (Department of Insurance)

~~\$243.14~~

\$255.27

003-001	ADVERTISING		
	Agencies, firms, associations, corporations, or other persons distributing circulars, pamphlets, or other advertising matter, except local merchants and theaters advertising in this way their own goods and merchandise, providing such advertising matter shall not be placed in automobiles or thrown on streets, to be handed out to recipients only. Per year	\$243.11	<u>\$255.27</u>
003-002	Agencies, firms, associations, corporations, or other persons selling advertising for radio, television, magazines, newspapers, etc.	\$243.11	<u>\$255.27</u>
003-003	Schemes and devices not provided for above	\$182.33	<u>\$192.50</u>
004-000	AGENT/AGENCY	\$121.55	<u>\$127.63</u>
	AIRCRAFT		
005-000	Charging compensation for flying passengers	\$121.55	<u>\$127.63</u>
005-001	Leasing or rental	\$121.55	<u>\$127.63</u>
005-002	Aircraft inspections	\$121.55	<u>\$127.63</u>
005-500	ALF (Assisted Living Facility) (AHCA)	\$121.55	<u>\$127.63</u>
005-600	ALTERATIONS	\$79.00	<u>\$82.95</u>
005-601	Custom sewing and design	\$79.00	<u>\$82.95</u>
005-602	Dress maker	\$79.00	<u>\$82.95</u>
005-603	Embroidery	\$79.00	<u>\$82.95</u>
005-604	Tailor	\$79.00	<u>\$82.95</u>
006-000	AMBULANCE SERVICE (HRS)		
	Basic life support service (BLS)		
	Advance life support service (ALS)	\$121.55	<u>\$127.63</u>
007-000	AMUSEMENT PARLORS		
	Permanent location in a building or a portion of a building. Any person possessing twenty or more coin-operated automatic games or devices for use in his business which are not amusement games or machines exempted in F.S. § 849.161 shall be held to be operating an amusement parlor and shall, in addition to the business tax receipt set forth herein pay a business tax receipt of \$28.94 <u>\$30.39</u> per coin-operated automatic game or device located at a single business location	\$243.11	<u>\$255.27</u>
007-001	ADULT ARCADE AMUSEMENT CENTERS		
	Permanent location in a building or a portion of a building with fifty or more amusement games or machines exempted in F.S. § 849.161 and regulated in § 115.21 of this Code. In addition to the business tax receipt set forth herein, a business tax receipt of \$33.08 <u>\$34.73</u> per coin-operated amusement game or machine located at a single business location shall be paid	\$347.29	<u>\$364.65</u>
008-000	ANIMAL BOARDING SERVICE	\$91.16	<u>\$95.72</u>
008-001	ANIMAL GROOMING SERVICE	\$91.16	<u>\$95.72</u>
008-002	ANIMAL OBEDIENCE TRAINING	\$121.55	<u>\$127.63</u>
008-400	ANSWERING SERVICE	\$121.55	<u>\$127.63</u>

	APARTMENTS, HOTELS, MOTELS, ROOMING/BOARDING HOUSES (See HOTELS)		
008-500	APPRAISERS (furniture, antiques, jewelry, etc., excluding real estate)	\$121.55	<u>\$127.63</u>
009-000	ARMORED CAR SERVICE	\$109.40	<u>\$114.87</u>
010-000	ART GRAPHICS DESIGN	\$121.55	<u>\$127.63</u>
011-000	ARTIST	\$121.55	<u>\$127.63</u>
012-000	ASSEMBLY	\$121.55	<u>\$127.63</u>
013-000	AUCTION HOUSE		
	Conducting sales from established place of business (DBPR).	\$2,005.59	<u>\$2,105.87</u>
014-001	AUTOMATIC COIN-OPERATED GAMES AND DEVICES		
	For each machine or apparatus	\$97.24	<u>\$102.10</u>
	In the event 20 or more machines are located at a single location, the tax as set forth in Amusement Parlors shall apply and this tax shall not be applicable.		
014-002	Distributor	\$486.20	<u>\$510.51</u>
	AUTOMATIC COIN-OPERATED JUKE BOX		
	Operated by records, tapes, or CDs for profit		
015-001	Each machine	\$31.61	<u>\$33.19</u>
015-002	Each machine with video	\$51.06	<u>\$53.61</u>
015-003	Distributor or master license	\$243.11	<u>\$255.27</u>
016-006	AUTOMATIC VENDING AND/OR COIN-OPERATED TRADE MACHINES		
	Every person selling, leasing, renting, distributing, operating, or placing for operation any machine as described below.		
	Merchandise vending machines. Automatic trade machines, where the only incentive to operate the same is to produce or receive merchandise of the reasonable value or cost of operating same, such as gum, peanuts, candy, ice, coffee, tea, milk, soft drinks from bottles or paper cups (except under F.S. § 205.064 (1993) as currently enacted or as amended from time to time, and other vending machines exempt under other state laws); also this tax is not applicable to those machines specifically defined elsewhere in the business tax receipt schedule.		
	Independent Vending Mechanism/Slot for		
016-005	\$.01 to \$.25 only, each	\$12.16	<u>\$12.77</u>
016-006	\$.26 or over, each	\$30.39	<u>\$31.91</u>
016-004	Distributor business tax receipt	\$158.03	<u>\$165.93</u>
	AUTOMOBILE DEALERS		
	Includes all motor vehicles, trucks, and motorcycles. Separate business tax receipt for each classification.		
017-001	Outside display lot	\$243.11	<u>\$255.27</u>
017-002	Auto dealer (no outside display)	\$243.11	<u>\$255.27</u>
017-003	Truck dealer	\$243.11	<u>\$255.27</u>

017-004	Motorcycle, moped, scooter dealer (Any road vehicle needing tag and title must be licensed by Department of Motor Vehicle - DMV)	\$243.11	<u>\$255.27</u>
	BAKERY, WHOLESALE OR RETAIL		
018-000	(DACS requirement)	\$109.40	<u>\$114.87</u>
018-500	BARTER/TRADE	\$121.55	<u>\$127.63</u>
019-000	BILLING SERVICE	\$121.55	<u>\$127.63</u>
019-100	BINDERY	\$121.55	<u>\$127.63</u>
020-001	BINGO		
		\$243.11	<u>\$255.27</u>
020-002	BINGO HALL (HALL OWNER)		
		\$91.16	<u>\$95.72</u>
021-000	BIOMEDICAL WASTE COMPANY (DBPR)	\$182.33	<u>\$191.45</u>
022-000	BLACKSMITH SHOPS		
	Not pertaining to automobiles	\$121.55	<u>\$127.63</u>
023-000	BLIMP BASE	\$121.55	<u>\$127.63</u>
023-200	BLOOD BANK	\$121.55	<u>\$127.63</u>
023-500	BLUEPRINT	\$121.55	<u>\$127.63</u>
	BOARDING AND ROOMING HOUSES (See HOTELS, APARTMENTS, ROOMING OR LODGING HOUSES AND MOTEL)		
024-000	BOAT AND SHIPYARDS	\$303.88	<u>\$319.07</u>
025-000	BOAT STORAGE	\$182.33	<u>\$191.45</u>
026-000	BOAT MARINA - LIVE ABOARD	\$224.87	<u>\$236.11</u>
027-000	BOATS RENTALS OR FOR HIRE	\$151.94	<u>\$159.54</u>
027-001	Fishing, cruising, charter boats, sightseeing	\$151.94	<u>\$159.54</u>
027-002	Dive boats	\$151.94	<u>\$159.54</u>
027-003	Wave runners, jet skis	\$151.94	<u>\$159.54</u>
027-004	Parasailing	\$151.94	<u>\$159.54</u>
027-005	Gambling or dinner cruises	\$243.11	<u>\$255.27</u>
	BONDSMEN		
028-001	Professional (cash)	\$516.59	<u>\$542.42</u>
028-002	Professional (surety)	\$170.17	<u>\$178.68</u>
	(Department of Insurance requirements)		
028-500	BOOKKEEPER	\$127.63	<u>\$134.01</u>
029-000	BOTTLE CLUB (State License Alcohol & Tobacco)	\$121.55	<u>\$127.63</u>
030-000	BOWLING ALLEYS		
	Each alley	\$30.39	<u>\$31.91</u>
	BROKERS OR BROKERAGE		
031-001	Aircraft	\$121.55	<u>\$127.63</u>
031-013	Boat (under 32 feet)	\$121.55	<u>\$127.63</u>
031-002	* Commodity (NFA)	\$182.33	<u>\$191.45</u>

031-014	Food	\$121.55	<u>\$127.63</u>
031-016	Hardware broker	\$121.55	<u>\$127.63</u>
031-003	Lumber	\$121.55	<u>\$127.63</u>
031-004	Metal	\$121.55	<u>\$127.63</u>
031-006	Printing	\$121.55	<u>\$127.63</u>
031-007	* Produce broker	\$145.87	<u>\$153.16</u>
031-008	* Produce broker (Pompano Beach Farmers Market)	\$97.24	<u>\$102.10</u>
031-011	* Stock, bonds, securities	\$364.65	<u>\$382.88</u>
031-012	Stone/gem broker	\$121.55	<u>\$127.63</u>
031-017	Trucking broker	\$121.55	<u>\$127.63</u>
031-015	All other	\$121.55	<u>\$127.63</u>
	Note *: Requires a state or federal document prior to issuance of business tax receipt.		
032-000	BUSINESS COLLEGES	\$170.17	<u>\$178.68</u>
033-000	BUS COMPANIES		
	Intrastate only	\$121.55	<u>\$127.63</u>
034-000	CABINETMAKERS*, REFINISHERS OR WOODWORKERS	\$121.55	<u>\$127.63</u>
	Note*: Installer needs certificate of competency or state license.		
134-100	CABLE TV COMPANY	\$121.55	<u>\$127.63</u>
035-000	CAR WASH		
	Commercial	\$121.55	<u>\$127.63</u>
036-000	CARNIVALS		
	Including side shows incident thereto.		
	Per week or fraction thereof	\$607.75	<u>\$638.14</u>
037-000	CARPET AND RUG CLEANING COMPANIES	\$121.55	<u>\$127.63</u>
037-500	CASINO SLOT MACHINE FACILITIES		
	In addition to the business tax receipt set forth herein, a business tax receipt of \$52.50 <u>\$55.13</u> per casino slot machine shall be paid.	\$275.60	<u>\$289.38</u>
	All business tax receipts due under this section shall be payable prior to the commencement of any slot machine operations at a licensed pari-mutuel facility.		
038-000	CATERER		
	State hotel/restaurant license required or DACS	\$91.16	<u>\$95.72</u>
039-500	CHEF	\$121.55	<u>\$127.63</u>
	CIRCUSES		
	Under one tent where one admission is charged		
040-001	First day	\$364.65	<u>\$382.88</u>
040-002	Each succeeding day	\$243.11	<u>\$255.27</u>
040-100	CLUB/MEMBERSHIP	\$121.55	<u>\$127.63</u>
040-200	CLUB/SOCIAL	\$121.55	<u>\$127.63</u>
	COIN-OPERATED SERVICE MACHINES		

Not for amusement or merchandise vending nor applicable to those machines owned and operated by co-operative associations or condominiums.

042-001	Distributor (a person, firm, or corporation owning and distributing three or more service machines)	\$121.55	<u>\$127.63</u>
042-002	Each machine	\$10.94	<u>\$11.49</u>
041-000	COFFEE SERVICE	\$121.55	<u>\$127.63</u>
	COLD STORAGE AND PRECOOLING (DACs)		
043-000	To include precooling of railroad cars	\$151.94	<u>\$159.54</u>
	COLLECTION AND CLAIM AGENCIES (Financial Services State)		
044-000	Other than lawyers	\$243.11	<u>\$255.27</u>
045-000	COMMISSARY - HOTEL/RESTAURANT	\$121.55	<u>\$127.63</u>
045-500	COMPANION SERVICE	\$121.55	<u>\$127.63</u>
046-000	COMPUTER DEVELOPMENT DESIGN	\$121.55	<u>\$127.63</u>
047-000	COMPUTER SERVICE	\$121.55	<u>\$127.63</u>
047-001	COMPUTER SOFTWARE DEVELOPMENT	\$121.55	<u>\$127.63</u>
047-002	COMPUTER WEB DESIGN	\$121.55	<u>\$127.63</u>
047-003	COMPUTER WEB HOSTING	\$121.55	<u>\$127.63</u>
048-000	CONCRETE MIXER TRUCKS	\$21.88	<u>\$22.97</u>
049-000	CONSULTANT	\$151.94	<u>\$159.54</u>
	CONTRACTORS		
050-001	General Contractor (GC Class A)	\$249.18	<u>\$261.64</u>
050-002	Building Contractor (BC Class B)	\$249.18	<u>\$261.64</u>
050-003	Residential Contractor (RC Class C)	\$249.18	<u>\$261.64</u>
050-004	Engineering Construction (1A - 4C)	\$188.40	<u>\$197.82</u>

GENERAL ENGINEERED CONSTRUCTION BUILDER

Covers all specialty categories listed below. Requires ten years' experience.

SPECIALTY ENGINEERED CONSTRUCTION BUILDER

Requires four years' experience, except 3D-sealcoating, which requires one year experience.

Category I - Specialty engineered utility and drainage builders:

(Category 1A covers Category 1B, all other categories are separate).

- 1A Primary pipelines (water, sewer, and drainage).
- 1B Secondary pipelines (water, sewer, and drainage incidental to parking lots).
- 1C Plant construction (water treatment, sewage treatment, industrial complexes, pump and lift stations, and incinerators).
- 1D Fuel transmission and distribution lines.
- 1E Underground and aerial utility transmission and distribution lines.
- 1F Feeder distribution interface (FDI telephone boxes) installer.

- 1G Cable television (for rewiring buildings, apply at Electrical Board).
- 1H Jack and bore installer.
- 1I Irrigational system builder (irrigational piping systems).

Category 2 - Specialty engineered structural builders:

(Category 2A covers all other Category 2 specialties. All other categories are separate).

- 2A Heavy marine (harbor facilities, docks, shipyards, bulkheads, retaining walls, seawalls, dams and locks).
- 2B Bridges, overpasses, underpasses.
- 2C Tunnels.
- 2D Light marine (seawalls, retaining walls, davits, boat lifts, and small docks).
- 2E Pile driving.

Category 3 - Specialty engineered paving builders:

(Category 3A covers all other Category 3 specialties. Category 3B covers all other Category 3 specialties listed below 3B, however, it does not cover 3A. All other categories are separate).

- 3A Major roads (asphalt and concrete paving for interstate, primary, secondary, and arterial roadways and airports and work incidental thereto).
- 3B Minor roads (asphalt and concrete paving for subdivision facilities and work incidental thereto).
- 3C Concrete driveways, curbs, gutters, and sidewalks.
- 3D Sealcoating (incidental striping, pavement markings, and signage).
- 3E Surfacing (tennis courts, bike paths, driveways, parking lots with drainage incidental thereto being limited to soakage pits/drywells).
- 3F Striping, pavement markings, and signage of major and minor roadways (striping, pavement markings, and signage).
- 3G Interlocking brick pavers.

Category 4 - Specialty engineered earthwork builders:

(All separate categories).

- 4A Excavating (canals, lakes, and levees).
- 4B Clearing and grading.
- 4C Dredging (canals, lakes, and waterways).

050-005	Air conditioning contractor (Class A or B)	\$127.63	<u>\$134.01</u>
050-077	Air duct cleaning	\$127.63	<u>\$134.01</u>
050-006	Boiler and piping	\$127.63	<u>\$134.01</u>
050-007	Control vac system	\$127.63	<u>\$134.01</u>
050-008	Insulation	\$127.63	<u>\$134.01</u>
050-009	Mechanical (to include duct cleaning)	\$127.63	<u>\$134.01</u>

050-010	Pneumatic control	\$127.63	<u>\$134.01</u>
050-011	Refrigeration (A or B)	\$127.63	<u>\$134.01</u>
050-012	Sheet metal	\$127.63	<u>\$134.01</u>
050-013	Transport assembly	\$127.63	<u>\$134.01</u>
050-014	Warm air heating	\$127.63	<u>\$134.01</u>
050-015	Electrical contractor (CME)	\$127.63	<u>\$134.01</u>
050-016	Burglar alarm contractor II	\$127.63	<u>\$134.01</u>
050-017	Cable TV (CATV)	\$127.63	<u>\$134.01</u>
050-018	Electrical sign master (CESM)	\$127.63	<u>\$134.01</u>
050-019	Fire alarm contractor I	\$127.63	<u>\$134.01</u>
050-020	Lighting protection system	\$127.63	<u>\$134.01</u>
050-021	Low voltage	\$127.63	<u>\$134.01</u>
050-022	Radio/TV communications (CCTV)	\$127.63	<u>\$134.01</u>
050-023	Sound communications (CCEC)	\$127.63	<u>\$134.01</u>
050-024	Plumbing contractor	\$127.63	<u>\$134.01</u>
050-025	Gas tank/pump installer (CGTP)	\$127.63	<u>\$134.01</u>
050-026	Lawn sprinklers (CLS)	\$127.63	<u>\$134.01</u>
050-027	Natural gas fitter (CNGF)	\$127.63	<u>\$134.01</u>
050-028	Septic tanks (CST)	\$127.63	<u>\$134.01</u>
050-029	Sewer drain cleaners (MP)	\$127.63	<u>\$134.01</u>
050-030	Solar heating system (C)	\$127.63	<u>\$134.01</u>
050-031	Water conditioning (CWC)	\$127.63	<u>\$134.01</u>
	Specialty building contractor		
050-032	Acoustic ceiling (A)	\$127.63	<u>\$134.01</u>
050-033	Aluminum (AL)	\$127.63	<u>\$134.01</u>
050-034	Asbestos (CJC-State)	\$127.63	<u>\$134.01</u>
050-035	Awning erection/tent (AE)	\$127.63	<u>\$134.01</u>
050-036	Cabinet installation (C)	\$127.63	<u>\$134.01</u>
050-037	Concrete placing/finish/pumping (CP)	\$127.63	<u>\$134.01</u>
050-038	Demolition (non-expensive) (D)	\$127.63	<u>\$134.01</u>
050-039	Dry wall/lathing (DL)	\$127.63	<u>\$134.01</u>
050-040	Elevator (E)	\$127.63	<u>\$134.01</u>
050-041	Fence erection (F)	\$127.63	<u>\$134.01</u>
050-042	Finish trim carpentry (FC)	\$127.63	<u>\$134.01</u>
050-043	Fire sprinkler system		
	State Fire Marshal	\$127.63	<u>\$134.01</u>
050-044	Flooring (FL)	\$127.63	<u>\$134.01</u>
050-045	Garage door (GD)	\$127.63	<u>\$134.01</u>
050-046	Glazing (state or county)	\$127.63	<u>\$134.01</u>
050-047	Guniting (soil stable) (GU)	\$127.63	<u>\$134.01</u>
050-048	Insulation (I)	\$127.63	<u>\$134.01</u>
050-049	Liquefied petroleum gas (LPG)	\$127.63	<u>\$134.01</u>

050-050	Masonry (M)	\$127.63	<u>\$134.01</u>
050-051	Miscellaneous metal		
	Includes downspouts and gutters (MM)	\$127.63	<u>\$134.01</u>
050-052	Painting (interior/exterior) (P)	\$127.63	<u>\$134.01</u>
050-053	Painting - Unlimited (PU)	\$127.63	<u>\$134.01</u>
050-054	Plastering/stucco (PS)	\$127.63	<u>\$134.01</u>
050-055	Pollutant storage system (PCC) - state	\$127.63	<u>\$134.01</u>
050-056	Pool contractor	\$127.63	<u>\$134.01</u>
	Commercial pool/spa contractor (CPC)		
	Residential pool/spa contractor		
	Swimming pool/spa servicing contractor (SP) (PM)		
	(All three of the above categories shall have proof of certificate from National Spa and Pool Institute as a certified pool operator.)		
050-057	Roof decks (RD)	\$127.63	<u>\$134.01</u>
050-058	Roof painting and cleaning (RP)	\$127.63	<u>\$134.01</u>
050-059	Roofing (R)	\$127.63	<u>\$134.01</u>
050-060	Rough carpentry/framework (RC)	\$127.63	<u>\$134.01</u>
050-061	Sandblasting (S)	\$127.63	<u>\$134.01</u>
050-062	Screen enclosures (SC)	\$127.63	<u>\$134.01</u>
050-063	Sign erection (non-elec.) (SE)	\$127.63	<u>\$134.01</u>
050-071	Specialty builder-various (SV)	\$127.63	<u>\$134.01</u>
050-064	Steel reinforcing and iron (SR)	\$127.63	<u>\$134.01</u>
050-065	Structural steel (SS)	\$127.63	<u>\$134.01</u>
050-066	Terrazzo (T)	\$127.63	<u>\$134.01</u>
050-067	Tile and marble (TM)	\$127.63	<u>\$134.01</u>
050-076	Tree trimming	\$127.63	<u>\$134.01</u>
050-068	Waterproofing (W)	\$127.63	<u>\$134.01</u>
050-069	Well drilling (S. Fl. Water Mgt.)	\$127.63	<u>\$134.01</u>
050-070	* All others	\$127.63	<u>\$134.01</u>
	Note *: Trade contractors who hold a Broward County Certificate of Competency or state certification listed above.		
	Non-Comp Contractors		
051-001	Carpet installation	\$127.63	<u>\$134.01</u>
051-019	Construction clean-up	\$127.63	<u>\$134.01</u>
051-002	Dir infusion/chlor gas (only)	\$127.63	<u>\$134.01</u>
	Inspection service (see HOME INSPECTION SERVICE)		
051-004	Kitchen appliance installation (residential)	\$127.63	<u>\$134.01</u>
051-005	Landscape contractor	\$127.63	<u>\$134.01</u>
051-017	Landscape design	\$127.63	<u>\$134.01</u>
051-020	Mold/remediation	\$127.63	<u>\$134.01</u>
051-018	Powder coating	\$127.63	<u>\$134.01</u>

051-006	Pressure clean/no painting	\$127.63	\$134.01
051-021	Satellite dish installation (18 in. or less)	\$127.63	\$134.01
051-007	Screen repair	\$127.63	\$134.01
051-008	Shelving installation (non-wood)	\$127.63	\$134.01
051-023	Shutter service (no installation)	\$127.63	\$134.01
051-009	Sod contractor	\$127.63	\$134.01
051-010	Sprinkler maintenance	\$127.63	\$134.01
051-022	Stump grinding removal	\$127.63	\$134.01
051-011	Trash removal	\$127.63	\$134.01
051-013	Wallpaper contractor	\$127.63	\$134.01
051-014	Welding	\$127.63	\$134.01
051-015	Window treatment (including tinting)	\$127.63	\$134.01
051-016	* All others	\$127.63	\$134.01
Note *: Non-Comp contractors not specifically listed.			
053-000	COPPERSMITHS	\$121.55	\$127.63
055-000	COURT REPORTING	\$121.55	\$127.63
055-100	CRATING OR SHIPPING	\$121.55	\$127.63
055-101	CRATE MAKING	\$121.55	\$127.63
055-200	CREMATORY SERVICE	\$121.55	\$127.63
	DANCE HALL		
055-300	Permit review (non-refundable)	\$486.20	\$510.51
055-301	Permit issuance	\$121.55	\$127.63
055-302	Adult/juvenile (municipal tax receipt only)	\$121.55	\$127.63
City requirements - § 115.20			
	DANCE SCHOOL (DACS)		
056-001	Adult/children	\$109.40	\$114.87
	DAYCARE		
057-001	Adult (agency for health care administration)	\$60.78	\$63.82
057-002	Children (HRS/DCF)	\$52.50	\$55.13
057-100	DELIVERY, MESSENGER, COURIER	\$121.55	\$127.63
057-200	DESIGNER	\$121.55	\$127.63
058-000	DETAILING		
	Auto, truck, boat, aircraft, and the like.	\$121.55	\$127.63
059-000	DISC JOCKEY	\$121.55	\$127.63
060-000	DISTRIBUTOR	\$121.55	\$127.63
061-000	DRAFTING		
	Engineering, design	\$121.55	\$127.63
062-001	DRY CLEANING DROP-OFF SITE	\$121.55	\$127.63
062-000	DRY CLEANING/LAUNDRY ESTABLISHMENT	\$170.17	\$178.68
062-002	Laundromat only	\$170.17	\$178.68
063-000	ELECTRIC LIGHT AND POWER COMPANIES	\$607.75	\$638.14

064-000	EMPLOYMENT PLACEMENT STAFFING AGENCY	\$121.55	<u>\$127.63</u>
065-000	ENGRAVING		
	By tool device	\$91.16	<u>\$95.72</u>
065-100	ENTERTAINER/FREELANCE	\$121.55	<u>\$127.63</u>
065-500	ENTERTAINMENT	\$364.65	<u>\$382.88</u>
066-000	ESCORT/DATING SERVICE (Out call only)	\$121.55	<u>\$127.63</u>
066-001	Independent escort	\$115.76	<u>\$121.55</u>
066-200	ETCHING	\$121.55	<u>\$127.63</u>
067-000	EXPRESS COMPANIES		
	On intrastate business only	\$182.33	<u>\$191.45</u>
068-000	FABRICATION	\$121.55	<u>\$127.63</u>
069-000	FERTILIZER		
	Manufacture or mixing plant	\$212.72	<u>\$223.36</u>
	FINANCE COMPANIES		
070-001	Liquidating accounts whether purchased or not	\$273.48	<u>\$287.15</u>
070-002	Personal finance companies	\$273.48	<u>\$287.15</u>
070-005	Mortgage broker	\$243.11	<u>\$255.27</u>
070-003	Mortgage loan company (lending money other than own and charging fee in connection therewith)	\$243.11	<u>\$255.27</u>
070-004	Money lenders (except banks or bankers)	\$455.82	<u>\$478.61</u>
070-006	Correspondent lender	\$243.11	<u>\$255.27</u>
	FINANCIAL INSTITUTIONS OR COMPANIES		
	Department of Financial Services		
071-001	Banks and trust companies (state or national)	\$486.20	<u>\$510.51</u>
071-002	Building and loan association (state or national)	\$486.20	<u>\$510.51</u>
071-003	Automatic teller machines (not at bank locations) (ATM)	\$243.11	<u>\$255.27</u>
071-004	Retail installment sales (in-house finance)	\$273.48	<u>\$287.15</u>
071-005	Home improvement financing	\$273.48	<u>\$287.15</u>
071-006	Check cashing	\$121.55	<u>\$127.63</u>
071-007	Money exchange (foreign currency)	\$121.55	<u>\$127.63</u>
071-011	Money exchange (ancillary use)	\$30.39	<u>\$31.91</u>
071-008	Money orders	\$121.55	<u>\$127.63</u>
071-012	Money orders (ancillary use)	\$30.39	<u>\$31.91</u>
071-009	Money transmitting/wiring	\$121.55	<u>\$127.63</u>
071-010	Payday advance	\$121.55	<u>\$127.63</u>
072-000	FINANCIAL PLANNER (exclude insurance agent)	\$121.55	<u>\$127.63</u>
072-100	FIREARMS DEALER (ATF)	\$173.65	<u>\$182.33</u>
073-000	FLOOR POLISHING/BUFFING/CLEANING	\$121.55	<u>\$127.63</u>
074-000	FLORISTS (DACS)		
	Retail business tax receipt required for accessories	\$97.24	<u>\$102.10</u>
075-000	FOOD PROCESSING (DACS)	\$121.55	<u>\$127.63</u>

075-500	FORTUNE-TELLING AND KINDRED TRADES	\$182.33	<u>\$191.45</u>
	City requirements: § 115.01		
075-600	FRAMING ARTWORK/PHOTOS	\$121.55	<u>\$127.63</u>
076-000	GARBAGE DISPOSAL FACILITY	\$607.75	<u>\$638.14</u>
	GAS COMPANIES		
077-001	Distributing and selling gas through pipe lines	\$607.75	<u>\$638.14</u>
077-002	Sell/dispense LP gas/604	\$121.55	<u>\$127.63</u>
	(Department of Insurance)		
	(Merchant's business tax receipt required in addition if equipment is sold).		
078-000	GASOLINE/OIL WHOLESALE	\$273.48	<u>\$287.15</u>
079-000	GASOLINE, SERVICE STATIONS		
	Number of grades per nozzle, per pump	\$12.16	<u>\$12.77</u>
	GOLF COURSES AND DRIVING RANGES		
081-001	Golf course	\$364.65	<u>\$382.88</u>
081-002	Driving range	\$121.55	<u>\$127.63</u>
081-500	GRINDING SERVICE	\$121.55	<u>\$127.63</u>
082-000	HALLS FOR HIRE	\$97.24	<u>\$102.10</u>
082-500	HAULING SERVICE (excluding moving)	\$121.55	<u>\$127.63</u>
083-000	HEALTH STUDIO (DACS)	\$170.17	<u>\$178.68</u>
083-100	HEAT TREATING SERVICE	\$121.55	<u>\$127.63</u>
084-000	HOLDING COMPANIES	\$243.11	<u>\$255.27</u>
	For the purpose of taxation under this chapter, a HOLDING COMPANY is defined as a controlling company having subsidiaries and confining its activities primarily to their management.		
085-000	HOME INSPECTION SERVICE	\$121.55	<u>\$127.63</u>
	HORSE RACING		
087-001	Harness racing		
	per day	\$6.08	<u>\$6.38</u>
087-002	Quarter horse racing		
	per day	\$3.65	<u>\$3.83</u>
087-003	Simulcast events		
	per day	\$6.08	<u>\$6.38</u>
087-044	Stable	\$121.55	<u>\$127.63</u>
088-000	HOSPITALS AND SANITARIUMS (HRS)	\$425.43	<u>\$446.70</u>
089-000	HOSPITALS FOR ANIMALS (DBPR)	\$151.94	<u>\$159.54</u>
	HOTELS, MOTELS, APARTMENTS, ROOMING/BOARDING HOUSES		
	Division of Hotels and Restaurant requirements		
090-001	Apartments - five units or more per apartment	\$8.52	<u>\$8.95</u>
090-002	Hotel/motel with cooking facility - per unit	\$8.52	<u>\$8.95</u>

090-003	Hotel/motel without cooking facility - per unit	\$6.08	<u>\$6.38</u>
090-004	Rooming/boarding house per unit	\$6.08	<u>\$6.38</u>
090-005	Conference/meeting rooms for hire	\$182.33	<u>\$191.45</u>
090-100	HYPNOTHERAPIST	\$127.63	<u>\$134.01</u>
091-000	ICE CREAM PARLOR (DACS)	\$115.48	<u>\$121.25</u>
092-000	ICE MANUFACTURING OR STORAGE	\$364.65	<u>\$382.88</u>
092-500	IMMIGRATION SERVICES	\$151.94	<u>\$159.54</u>
093-000	IMPORT/EXPORT	\$121.55	<u>\$127.63</u>
	No road vehicles included without state DMV license (whole or in parts)		
	INSTRUCTOR		
094-001	Bartending	\$121.55	<u>\$127.63</u>
094-016	Cooking	\$121.55	<u>\$127.63</u>
094-002	Driving (DMV)	\$121.55	<u>\$127.63</u>
094-017	Education	\$121.55	<u>\$127.63</u>
094-003	Exercise (DACS)	\$121.55	<u>\$127.63</u>
094-004	Flying (FAA)	\$121.55	<u>\$127.63</u>
094-005	Golf	\$121.55	<u>\$127.63</u>
094-006	Gymnastic (DACS)	\$121.55	<u>\$127.63</u>
094-007	Industrial training	\$121.55	<u>\$127.63</u>
094-018	Language	\$121.55	<u>\$127.63</u>
094-008	Locksmith	\$121.55	<u>\$127.63</u>
094-009	Martial arts	\$121.55	<u>\$127.63</u>
094-019	Riding	\$121.55	<u>\$127.63</u>
094-010	Scuba (certification)	\$121.55	<u>\$127.63</u>
094-011	Stained glass	\$121.55	<u>\$127.63</u>
094-020	Swimming	\$121.55	<u>\$127.63</u>
094-012	Technical	\$121.55	<u>\$127.63</u>
094-013	Tennis	\$121.55	<u>\$127.63</u>
094-015	Vocational	\$121.55	<u>\$127.63</u>
094-014	All other	\$121.55	<u>\$127.63</u>
095-000	INSURANCE AGENT (Department of Financial Services)	\$115.76	<u>\$121.55</u>
	INSURANCE		
096-001	Each company	\$109.40	<u>\$114.87</u>

(See also tax on fire and casualty insurance companies, §§ 36.002 and 36.003)

However, companies writing more than one kind or class of insurance shall pay ~~\$109.40~~ \$114.87 for each class thereof. For the purposes of this chapter, the various kinds or classes of insurance are hereby defined to be as follows. Casualty and liability, fire, industrial and funeral benefits, and life. In the event there shall be more than one local agent representing an insurance company in the selling of any one of the above kinds or classes of insurance, then the sum of ~~\$109.40~~ \$114.87 shall be paid on account of each separate agency.

For the purpose of taxation under this chapter, insurance companies are classified and defined as follows.

- (1) Casualty and liability insurance companies, including bonding companies, writing accident and health insurance only, on annual, semi-annual or quarterly premium paying basis; bonds, including fidelity, court, contract, and surety bonds and financial guarantee, title insurance or guarantees; burglary insurance, including residence, bank, stocks, bonds, and securities, safe burglary and holdup and messenger robbery; liability insurance, including employers, public and automobile liability insurance and automobile liability for personal injury, property damage, and collision; plate glass insurance; or workers' collective insurance issued to employers of labor
- (2) Fire insurance companies, writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leaseholds, insurrection, riot and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision, stranding, or sinking.
- (3) Industrial companies (including funeral benefit associations or companies), writing life or accident and health insurance and funeral benefits on a weekly, bimonthly premium basis.
- (4) Life insurance companies, writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual, quarter-annual premium paying basis.

In addition to the tax of ~~\$109.40~~ \$114.87 per company, the following amounts shall be paid.

096-002	Adjuster (Department of Financial Services)	\$48.63	<u>\$51.06</u>
096-003	Rate maker or rate agent, traveling (Department of Financial Services)	\$48.63	<u>\$51.06</u>
096-004	Solicitors, not a member of the firm or not an officer of an agency (Department of Financial Services)	\$36.47	<u>\$38.29</u>
096-005	Solicitors, not operating out of or working for insurance agency located in city (Department of Financial Services)	\$36.47	<u>\$38.29</u>

WARRANTIES (Needs insurance agent state license/certification)

096-006	Home warranty #1031	\$121.55	<u>\$127.63</u>
096-007	Appliances #1032	\$121.55	<u>\$127.63</u>
096-008	Auto/motor vehicle #1033	\$121.55	<u>\$127.63</u>
097-000	INTERIOR DECORATORS	\$121.55	<u>\$127.63</u>

INTERIOR DESIGN (See PROFESSIONAL)

097-501	INTERNET ACCESS MACHINE	\$127.63	<u>\$134.01</u>
097-502	INTERNET CYBER CAFÉ	\$127.63	<u>\$134.01</u>
097-400	INTERNET SALES	\$182.33	<u>\$191.45</u>
097-500	INTERNET SERVICES	\$182.33	<u>\$191.45</u>
097-600	INVENTOR	\$121.55	<u>\$127.63</u>
098-000	JANITORIAL/WINDOW CLEANING	\$97.24	<u>\$102.10</u>

099-000	JEWELRY, CLOCK AND WATCH REPAIRS	\$79.00	<u>\$82.95</u>
100-000	JEWELRY DEALERS		
	Who buy and sell old gold and silver and other precious metals or offering to buy and sell; permanent records of all purchases and sales, including dates, description of property purchased and sold, names and addresses of persons purchasing or buying required.	\$243.11	<u>\$255.27</u>
101-000	JUNK DEALERS, LOCAL		
	All junk dealers shall keep a permanent record of purchases and sales including dates, description of property purchased and sold, names and addresses of the persons purchasing from or selling to them. Business tax receipt required whether sale or purchase, or both, or solicitations are made.	\$243.11	<u>\$255.27</u>
102-000	KEROSENE, FUEL OIL AND WHITE GASOLINE DEALERS		
	From trucks. All kerosene, fuel oil, and white gasoline dealers shall keep a permanent record of purchases and sales including dates, description of property purchased and sold, names and addresses of the persons purchasing from or selling to them. Business tax receipts are required whether sale or purchase, or both, or solicitations are made.	\$121.55	<u>\$127.63</u>
103-000	KIDDIE RIDES		
	Per machine.	\$36.47	<u>\$38.29</u>
103-100	LAMINATION SERVICE	\$121.55	<u>\$127.63</u>
104-000	LAND DEVELOPMENT		
	General contractor or real estate agent		
	Business tax receipt separate	\$121.55	<u>\$127.63</u>
105-001	LAWN MAINTENANCE	\$60.78	<u>\$63.82</u>
105-002	Each additional vehicle or truck	\$12.16	<u>\$12.77</u>
105-500	LIVE BAIT (Salt water and fresh water products license required)	\$60.78	<u>\$63.82</u>
105-600	LOAN PROCESSOR (Paperwork only)	\$137.81	<u>\$144.70</u>
106-000	LOCKSMITHS AND KEYSMITHS	\$121.55	<u>\$127.63</u>
107-000	LONG DISTANCE CALL ROOM/TELEPHONE USE WITH CARDS	\$121.55	<u>\$127.63</u>
108-000	MACHINE SHOPS		
	Not working on automobile	\$121.55	<u>\$127.63</u>
109-000	MAIL ORDER ESTABLISHMENT OR OFFICE		
	Inventory requires an additional merchant's business tax receipt	\$121.55	<u>\$127.63</u>
	MANUFACTURE AND MANUFACTURING		
	Each plant		
110-001	Employing 1 to 5 persons	\$85.09	<u>\$89.34</u>
110-002	Employing 6 to 10 persons	\$103.32	<u>\$108.49</u>
110-003	Employing over 10 persons	\$182.33	<u>\$191.45</u>
	Employing includes owners/operators		
	MARKETS (DACS)		

May need additional retail business tax receipt.

111-000	Meat	\$85.09	<u>\$89.34</u>
111-001	Poultry	\$85.09	<u>\$89.34</u>
111-002	Seafood	\$85.09	<u>\$89.34</u>
114-000	MEMBERSHIP CLUB	\$121.55	<u>\$127.63</u>

MERCHANTS

Storekeepers and dealers in goods, wares, and merchandise, other than those specifically classified, pay tax on basis of peak period of stock.

Retail - stock:

115-001	Up to \$1,000.00 in value	\$54.69	<u>\$57.42</u>
115-002	\$1,000.01 to \$3,000.00	\$72.93	<u>\$76.58</u>
115-003	\$3,000.01 to \$10,000.00	\$85.09	<u>\$89.34</u>
115-004	\$10,000.01 to \$20,000.00	\$115.48	<u>\$121.25</u>
115-005	\$20,000.01 to \$50,000.00	\$164.09	<u>\$172.29</u>
115-006	\$50,000.01 to \$250,000.00	\$316.03	<u>\$331.83</u>
115-007	Over \$250,000.00	\$607.75	<u>\$638.14</u>

Wholesale - stock:

116-001	Up to \$1,000.00 in value	\$48.63	<u>\$51.06</u>
116-002	\$1,000.01 to \$2,000.00	\$72.93	<u>\$76.58</u>
116-003	\$2,000.01 to \$10,000.00	\$164.09	<u>\$172.29</u>
116-004	\$10,000.01 to \$20,000.00	\$212.72	<u>\$223.36</u>
116-005	\$20,000.01 to \$50,000.00	\$316.03	<u>\$331.83</u>
116-006	\$50,000.01 to \$100,000.00	\$419.35	<u>\$440.32</u>
116-007	Over \$100,000.00	\$486.20	<u>\$510.51</u>

117-000 MIDGET PICTURE MACHINES

Installing, maintaining, and operating coin-operated midget picture machines

\$759.69 \$797.67

118-000 MINIATURE GOLF

\$121.55 \$127.63

118-100 MOBILE HOME DEALER (DMV required)

\$243.11 \$255.27

119-000 MOVING AGENT

Broward County Code of Ordinances (DACS)

\$121.55 \$127.63

120-000 MOVING AGENT WITH STORAGE

Broward County Code of Ordinances (DACS)

\$243.11 \$255.27

MOVING PICTURE OR OTHER THEATERS

121-001	Under 500 seat	\$243.11	<u>\$255.27</u>
121-002	500 seats, not over 1,000	\$364.65	<u>\$382.88</u>
121-003	1,000 seats or over	\$425.43	<u>\$446.70</u>
121-004	Drive-in theaters	\$455.82	<u>\$478.61</u>

NEWSPAPER PUBLISHER

122-001	Daily	\$243.11	\$255.27
122-002	Weekly or month	\$121.55	\$127.63
123-500	900 SERVICE	\$121.55	\$127.63
123-700	NON-PROFIT/EXEMPT (proof of non-profit status)	exempt	exempt
123-800	NURSING HOME (ACHA)	\$121.55	\$127.63
	OFFICE		
124-001	Administrative	\$121.55	\$127.63
124-013	Auctioneer	\$121.55	\$127.63
124-018	Call center	\$121.55	\$127.63
124-002	Corporate	\$121.55	\$127.63
124-014	Developer	\$121.55	\$127.63
124-003	Lab	\$121.55	\$127.63
124-004	Leasing	\$121.55	\$127.63
124-005	Limo	\$121.55	\$127.63
124-006	Marketing	\$121.55	\$127.63
124-016	Modeling and dancing (call out only)	\$121.55	\$127.63
124-019	Project manager	\$121.55	\$127.63
124-007	Regional	\$121.55	\$127.63
124-008	Rental/desk space (no mail box suite)	\$121.55	\$127.63
124-017	Research	\$121.55	\$127.63
124-010	Sales	\$121.55	\$127.63
124-011	Tenant rental office (on-site)	\$121.55	\$127.63
124-012	Other	\$121.55	\$127.63
	PACKING HOUSE (DACS)		
125-001	Citrus fruits	\$97.24	\$102.10
125-002	Salted or smoked meats or fish	\$97.24	\$102.10
125-003	Vegetables	\$97.24	\$102.10
125-500	PARALEGAL (Certification required)	\$121.55	\$127.63
	PARCEL DELIVERY SERVICE		
126-000	UPS, FED-X, etc.	\$121.55	\$127.63
	PARKING LOTS - COMMERCIAL		
127-001	1 - 25 cars	\$59.04	\$61.99
127-002	Over 25 cars	\$121.55	\$127.63
128-000	PARTY PLANNER	\$121.55	\$127.63
128-500	PAWNBROKER (DACS)	\$1,021.03	\$1,072.08
128-600	PERMIT EXPEDITOR	\$121.55	\$127.63
128-700	PERSONAL INVESTMENTS	\$121.55	\$127.63
129-000	PEST CONTROL (DACS)		
	Power spray, household, commercial	\$182.33	\$191.45
130-000	PHOTOGRAPHERS		
	Commercial, video, mobile, passport, or studio	\$121.55	\$127.63

131-000	PHOTO LAB	\$121.55	<u>\$127.63</u>
132-000	PHOTO SERVICE	\$121.55	<u>\$127.63</u>
133-000	PIANO TUNERS	\$36.12	<u>\$37.93</u>
134-000	PLANT NURSERY (DACS)		
	Merchant's business tax receipt required for accessories	\$151.94	<u>\$159.54</u>
134-500	PLATING/ANODIZING	\$121.55	<u>\$127.63</u>
135-000	POLYGRAPH	\$121.55	<u>\$127.63</u>
136-000	POOL AND BILLIARD TABLES, FOOZ BALL, AIR HOCKEY		
	For profit, each	\$36.47	<u>\$38.29</u>
137-000	PRINTING		
	Commercial, lithograph, bookmaking, embossing and laser photo plotting	\$121.55	<u>\$127.63</u>
	PRIVATE INVESTIGATOR (state license)		
138-000	Class A/Agency	\$170.17	<u>\$178.68</u>
138-001	Class C	\$85.09	<u>\$89.34</u>
139-000	PRIVATE MAIL BOXES	\$121.55	<u>\$127.63</u>
141-000	PRODUCE MERCHANTS (DACS)		
	Selling at retail or wholesale	\$170.17	<u>\$178.68</u>
142-000	PRODUCTION STUDIO/RECORDING STUDIO		
	TV, video, audio	\$121.55	<u>\$127.63</u>
143-000	PROFESSIONAL OFFICE	\$121.55	<u>\$127.63</u>
	Each person or business that is taxed separately from a state agency, holding a current DBPR license, Florida Bar card, Certified Public Accountant certificate or other, must acquire a business tax receipt per classification.		
	In the event that the professional is a bonafide employee of the business, the business shall pay \$121.55 <u>\$127.63</u> for the professional office plus \$127.63 <u>\$134.01</u> per professional. There must be a separate application submitted for each professional.		
143-001	Accountant, auditor, or CPA (state license)	\$127.63	<u>\$134.01</u>
143-002	Acupuncture (ACHA)	\$127.63	<u>\$134.01</u>
143-003	Anesthesiologist (ACHA)	\$127.63	<u>\$134.01</u>
143-004	Architect (including landscape) (DBPR)	\$127.63	<u>\$134.01</u>
143-005	Attorney (Florida Bar)	\$127.63	<u>\$134.01</u>
143-006	Audiologist (ACHA)	\$127.63	<u>\$134.01</u>
143-067	Barber (independent) (DBPR)	\$127.63	<u>\$134.01</u>
	Barber shop (DBPR)		
143-007	1 - 3 operators	\$91.16	<u>\$95.72</u>
143-008	4 or more operators	\$176.24	<u>\$185.05</u>
	Beauty shop/Cosmetology salon (DBPR)		
143-009	1 - 3 operators	\$91.16	<u>\$95.72</u>
143-010	4 or more operators	\$176.24	<u>\$185.05</u>

143-051	Boat captain (Coast Guard)	\$127.63	<u>\$134.01</u>
143-011	Chiropractor (ACHA)	\$127.63	<u>\$134.01</u>
143-065	Chiropractor assistant (ACHA)	\$127.63	<u>\$134.01</u>
143-012	Colon irrigationist (ACHA)	\$127.63	<u>\$134.01</u>
143-013	Cosmetologist (independent) (DBPR)	\$127.63	<u>\$134.01</u>
143-014	Cosmetology school (DBPR)	\$127.63	<u>\$134.01</u>
143-015	Dental lab (ACHA)	\$127.63	<u>\$134.01</u>
143-016	Dental hygienist (ACHA)	\$127.63	<u>\$134.01</u>
143-017	Dentist (ACHA)	\$127.63	<u>\$134.01</u>
143-018	Dietitian (ACHA)	\$127.63	<u>\$134.01</u>
143-052	Diver (PADI, ADA)	\$127.63	<u>\$134.01</u>
143-019	Employee leasing (DBPR)	\$127.63	<u>\$134.01</u>
	Engineer (DBPR)		
143-020	Professional, civil, electrical	\$127.63	<u>\$134.01</u>
143-021	Electrologist (ACHA)	\$127.63	<u>\$134.01</u>
143-022	Funeral home director/embalmers (DBPR)	\$127.63	<u>\$134.01</u>
143-023	Hearing aid specialist (ACHA)	\$127.63	<u>\$134.01</u>
143-024	Home health care (ACHA)	\$127.63	<u>\$134.01</u>
143-066	Interior design (DBPR)	\$127.63	<u>\$134.01</u>
	Lab technician		
143-025	(Dental/medical) (ACHA)	\$127.63	<u>\$134.01</u>
143-063	Landscape architect (DBPR)	\$127.63	<u>\$134.01</u>
143-026	Marriage/family therapist (ACHA)	\$127.63	<u>\$134.01</u>
143-053	Massage salon (ACHA)	\$127.63	<u>\$134.01</u>
143-054	Massage therapist (ACHA)	\$127.63	<u>\$134.01</u>
143-027	Medical lab (ACHA)	\$127.63	<u>\$134.01</u>
143-028	Mental health counselor (ACHA)	\$127.63	<u>\$134.01</u>
143-055	Midwife (ACHA)	\$127.63	<u>\$134.01</u>
143-029	Nail salon (DBPR)	\$127.63	<u>\$134.01</u>
143-030	Nail technician (DBPR)	\$127.63	<u>\$134.01</u>
143-056	Nurse practitioner (ACHA)	\$127.63	<u>\$134.01</u>
	Nursing (ACHA)		
143-031	RN, LPN, private duty, assistant	\$127.63	<u>\$134.01</u>
143-032	Nutritionist (ACHA)	\$127.63	<u>\$134.01</u>
143-057	Occupational therapist (ACHA)	\$127.63	<u>\$134.01</u>
143-033	Ophthalmologist (ACHA)	\$127.63	<u>\$134.01</u>
143-035	Optician (ACHA)	\$127.63	<u>\$134.01</u>
143-034	Optical dispensary (ACHA)	\$127.63	<u>\$134.01</u>
143-036	Optometrist (ACHA)	\$127.63	<u>\$134.01</u>
143-037	Osteopath (ACHA)	\$127.63	<u>\$134.01</u>
143-038	Pathologist (ACHA)	\$127.63	<u>\$134.01</u>
143-039	Physical therapist (ACHA)	\$127.63	<u>\$134.01</u>
143-064	Physical therapist assistant (ACHA)	\$127.63	<u>\$134.01</u>

143-040	Physician (ACHA)	\$127.63	<u>\$134.01</u>
143-058	Physician assistant (ACHA)	\$127.63	<u>\$134.01</u>
143-041	Podiatrist (ACHA)	\$127.63	<u>\$134.01</u>
143-042	Process server		
	Sheriff's Civilian Division test required	\$127.63	<u>\$134.01</u>
143-043	Psychiatrist (ACHA)	\$127.63	<u>\$134.01</u>
143-044	Psychologist (ACHA)	\$127.63	<u>\$134.01</u>
143-045	Psychotherapist (ACHA)	\$127.63	<u>\$134.01</u>
143-059	Radiologist (ACHA)	\$127.63	<u>\$134.01</u>
143-060	Security guard (Dept. of State)	\$127.63	<u>\$134.01</u>
143-061	Speech therapist (ACHA)	\$127.63	<u>\$134.01</u>
143-046	Surveyor (DBPR)		
	Land/marine	\$127.63	<u>\$134.01</u>
143-047	Talent agent (DBPR)	\$127.63	<u>\$134.01</u>
143-062	Tanning salon (HRS)	\$127.63	<u>\$134.01</u>
	Towing service (DBPR)		
143-048	Repossessions only	\$127.63	<u>\$134.01</u>
143-049	Veterinarian (DBPR)	\$127.63	<u>\$134.01</u>
143-050	Unclassified (DBPR)		
	Professionals not listed above	\$127.63	<u>\$134.01</u>
144-000	PROPERTY INVESTMENT	\$121.55	<u>\$127.63</u>
145-000	PROPERTY MANAGEMENT (possible requirements)	\$121.55	<u>\$127.63</u>
145-250	PUBLIC EVENT (as defined in § 98.07) Per day (City of Pompano Beach business tax receipt holders exempt)	\$54.69	<u>\$57.42</u>
145-500	PUBLIC RELATIONS	\$121.55	<u>\$127.63</u>
146-000	PUBLISHER - PUBLISHING	\$121.55	<u>\$127.63</u>
146-500	RACING (autos, boats, go-carts, excluding horses)	\$121.55	<u>\$127.63</u>
146-700	RADIO STATION	\$121.55	<u>\$127.63</u>
	REAL ESTATE BROKERS (FREC)		
147-001	Each broker	\$121.55	<u>\$127.63</u>
	Appraiser		
147-003	Certified	\$121.55	<u>\$127.63</u>
147-006	General	\$121.55	<u>\$127.63</u>
147-004	Licensed	\$121.55	<u>\$127.63</u>
147-005	Registered	\$60.78	<u>\$63.82</u>
	The Zoning Director shall not issue a business tax receipt unless broker furnishes evidence of having passed real state examination. In the event that the appraisers are bonafide employees of the business, there must be a separate application submitted for each appraiser.		
147-008	REAL ESTATE CAM (Community Association Manager)	\$121.55	<u>\$127.63</u>
147-007	REAL ESTATE SCHOOL	\$121.55	<u>\$127.63</u>
148-000	RECORD STORAGE SERVICE	\$121.55	<u>\$127.63</u>

149-400	RECYCLE COLLECTION FACILITY	\$121.55	<u>\$127.63</u>
149-500	RECYCLING FACILITY (Dept. of Natural Resource Protection)	\$243.11	<u>\$255.27</u>
150-000	REFERRAL SERVICE	\$121.55	<u>\$127.63</u>
	RENTALS		
151-024	Beach chairs and umbrellas	\$121.55	<u>\$127.63</u>
151-027	Bicycles/scooter/moped	\$121.55	<u>\$127.63</u>
151-001	Clothing	\$121.55	<u>\$127.63</u>
151-002	Computer	\$121.55	<u>\$127.63</u>
151-003	Costume	\$121.55	<u>\$127.63</u>
151-004	Dock	\$121.55	<u>\$127.63</u>
151-005	Equipment	\$121.55	<u>\$127.63</u>
151-006	Fence	\$121.55	<u>\$127.63</u>
151-026	Fish tank	\$121.55	<u>\$127.63</u>
151-007	Furniture	\$121.55	<u>\$127.63</u>
151-008	Golf cart	\$121.55	<u>\$127.63</u>
151-009	Helicopter	\$121.55	<u>\$127.63</u>
151-010	Medical equipment	\$121.55	<u>\$127.63</u>
151-025	Pallet	\$121.55	<u>\$127.63</u>
151-011	Party equipment	\$121.55	<u>\$127.63</u>
151-012	Phones	\$121.55	<u>\$127.63</u>
151-013	Plants	\$121.55	<u>\$127.63</u>
151-014	Pumps	\$121.55	<u>\$127.63</u>
151-015	Rack	\$121.55	<u>\$127.63</u>
151-028	Scuba gear	\$121.55	<u>\$127.63</u>
151-016	Shampoo machine	\$121.55	<u>\$127.63</u>
151-017	Television	\$121.55	<u>\$127.63</u>
151-018	Tools	\$121.55	<u>\$127.63</u>
151-019	Tuxedo	\$121.55	<u>\$127.63</u>
151-020	Vault	\$121.55	<u>\$127.63</u>
151-021	Video	\$121.55	<u>\$127.63</u>
151-022	Water cooler	\$121.55	<u>\$127.63</u>
151-023	Other	\$121.55	<u>\$127.63</u>
	RENTAL BUILDING		
152-001	Commercial building lease/rent	\$121.55	<u>\$127.63</u>
152-002	Industrial building lease/rent	\$121.55	<u>\$127.63</u>
	REPAIR SERVICE		
153-001	Aircraft	\$121.55	<u>\$127.63</u>
153-002	Appliances		
	Domestic, non-commercial to include: washers, dryers, sewing machines, small appliances such as toasters, blenders, mixers, coffee pots, etc.	\$121.55	<u>\$127.63</u>
	Automotive and truck		
153-003	* Auto repair shop	\$121.55	<u>\$127.63</u>

153-004	* Auto body shop only	\$121.55	<u>\$127.63</u>
153-027	* Motorcycle, scooter, moped	\$121.55	<u>\$127.63</u>
153-005	* Paint shop only	\$121.55	<u>\$127.63</u>
153-006	* Paint and body shop	\$121.55	<u>\$127.63</u>
153-007	Auto glass	\$121.55	<u>\$127.63</u>

Note *: Florida Motor Vehicle Repair Act

REPAIR SERVICE (Cont'd)

153-008	Auto truck parts repair		
	Starters, radiators, alternators, etc.	\$121.55	<u>\$127.63</u>
153-009	Auto window tinting	\$121.55	<u>\$127.63</u>
153-010	* Auto tire repair	\$121.55	<u>\$127.63</u>
153-011	* Auto electronics		
	To include wiring, alarm and stereo installation	\$121.55	<u>\$127.63</u>

Note *: Florida Motor Vehicle Repair Act

153-026	Bicycle	\$121.55	<u>\$127.63</u>
153-012	Car wash repair	\$121.55	<u>\$127.63</u>
153-013	Equipment (specify type)	\$121.55	<u>\$127.63</u>
153-014	Furniture	\$121.55	<u>\$127.63</u>
153-015	Gun	\$121.55	<u>\$127.63</u>
153-016	Heavy equipment	\$121.55	<u>\$127.63</u>
153-028	Pallet	\$121.55	<u>\$127.63</u>
153-017	Marine/boat	\$121.55	<u>\$127.63</u>
153-019	Pump	\$121.55	<u>\$127.63</u>
153-020	Radio, TV, VCR, beeper/pager, phonograph, computer, printers, fax, business machines, cash register, video equipment	\$121.55	<u>\$127.63</u>
153-021	Sharpening knives, scissors, tools, lawn mower blades	\$121.55	<u>\$127.63</u>
153-022	Shoe	\$121.55	<u>\$127.63</u>
153-023	Small engine	\$121.55	<u>\$127.63</u>
153-024	Sports equipment	\$121.55	<u>\$127.63</u>
153-025	Other	\$121.55	<u>\$127.63</u>
154-000	RESEARCH DEVELOPMENT	\$121.55	<u>\$127.63</u>

RESIDENTIAL RENTAL DWELLING UNITS

154-500	Single-family rental dwelling, condominium or co-op		
	Rental unit - per dwelling unit	\$27.56	<u>\$28.94</u>
154-501	Duplex - per rental unit	\$16.54	<u>\$17.37</u>
154-502	3 or 4 unit dwelling - per rental unit	\$8.82	<u>\$9.26</u>

RESTAURANT (DBPR hotel/restaurant Div.)

Restaurants, cafes, public eating places, bars, lounges or establishments where food, beverage both served in connection with, or separate from, other business.

155-001	Take-out food or beverages		<u>\$44.68</u>
	Enclosed facility		
155-002	Capacity 1 to 15 persons	\$85.09	<u>\$89.34</u>
155-003	Capacity 16 to 50 persons	\$121.55	<u>\$127.63</u>
155-004	Capacity 51 to 150 persons	\$267.41	<u>\$280.78</u>
155-005	Capacity over 150 persons	\$267.41	<u>\$280.78</u>
	RESTAURANT (Cont'd)		
	Outdoor restaurants		
155-006	Capacity 1 to 15 persons	\$85.09	<u>\$89.34</u>
155-007	Capacity 16 to 50 persons	\$121.55	<u>\$127.63</u>
155-008	Capacity 51 to 150 persons	\$206.64	<u>\$216.97</u>
155-009	Capacity over 150 persons	\$267.41	<u>\$280.78</u>
	Any such business tax receipt requirements shall be subject to the exceptions imposed by Section 561.342(3), Florida Statutes.		
155-500	RESTORATIVE SERVICE (excluding motor vehicles)	\$121.55	<u>\$127.63</u>
156-000	RINKS		
	Bicycles, ice skating, roller skating, or roller blading	\$364.65	<u>\$382.88</u>
156-100	SALES REPRESENTATIVES/MANUFACTURER REPRESENTATIVE SCHOOLS	\$151.94	<u>\$159.54</u>
140-003	Driving	\$121.55	<u>\$127.63</u>
	Private (K through 12th grade and other excluding daycare and preschool)		
140-001	Less than 25 pupils	\$121.55	<u>\$127.63</u>
140-002	More than 25 pupils	\$212.72	<u>\$223.36</u>
157-000	SECRETARIAL SERVICE	\$121.55	<u>\$127.63</u>
158-500	SERVICE CONTRACTS	\$121.55	<u>\$127.63</u>
158-750	SEXUALLY ORIENTED BUSINESSES (as defined in § 155.003)	\$486.20	<u>\$510.51</u>
158-751	Bookstore, Adult	\$121.55	<u>\$127.63</u>
158-752	Domination/Submission Parlor, Adult	\$121.55	<u>\$127.63</u>
158-753	Entertainment Lounge, Adult	\$486.20	<u>\$510.51</u>
158-754	Motion Picture Theater, Adult	\$121.55	<u>\$127.63</u>
158-755	Video Store, Adult	\$243.11	<u>\$255.27</u>
158-756	Encounter Studio/Modeling Studio	\$121.55	<u>\$127.63</u>
158-757	Nude Entertainment	\$121.55	<u>\$127.63</u>
158-758	Massage Establishment	\$121.55	<u>\$127.63</u>
159-000	SHOOTING GALLERY		
	Not to be operated after 11:00 p.m.	\$212.72	<u>\$223.36</u>
160-000	SHOWROOM	\$121.55	<u>\$127.63</u>
161-000	SIGN SHOP		
	No installation	\$121.55	<u>\$127.63</u>
162-000	SILK SCREEN (may require separate merchant's business tax receipt)	\$121.55	<u>\$127.63</u>
162-100	SITTING SERVICE (house, pet, etc.)	\$121.55	<u>\$127.63</u>

164-000	SOLICITATION - CHARITABLE	Exempt	
165-000	SOLICITORS	\$212.72	<u>\$223.36</u>
	For the purpose of this chapter, any business or occupation operating with a business tax receipt issued under any other subsection contained within this section shall be excluded from the assessment of this business tax receipt. A solicitor is defined as any individual attempting to sell goods, wares or merchandise from house to house or place to place, when delivery or delivery of the sale or item(s) are to be made in the future; however, this shall not apply to any individual who attempts to gain entry to the premises at the request of the owner or occupant thereof.		
165-500	SPECIAL EVENT (as defined in § 132.27) Per day (City of Pompano Beach business tax receipt holders exempt)	\$54.69	<u>\$57.42</u>
166-000	STORAGE WAREHOUSE	\$121.55	<u>\$127.63</u>
167-000	STORAGE YARD	\$121.55	<u>\$127.63</u>
170-000	TATTOO PARLOR		
	Licensed dentist or physician letter and state license	\$182.33	<u>\$191.45</u>
170-001	Body piercing (Department of Health required)	\$182.33	<u>\$191.45</u>
170-002	Permanent makeup	\$182.33	<u>\$191.45</u>
170-500	TAX PREPARATION	\$127.63	<u>\$134.01</u>
	TAXIDERMIST		
171-001	In addition to any other business tax receipt	\$151.94	<u>\$159.54</u>
171-002	Agents for taxidermists, in addition to any other business tax receipt	\$60.78	<u>\$63.82</u>
171-100	TECHNICAL SUPPORT	\$121.55	<u>\$127.63</u>
	TELEGRAPH COMPANY		
172-001	With teletype machines	\$546.99	<u>\$574.34</u>
172-002	Without teletype machines	\$273.48	<u>\$287.15</u>
173-000	TELEMARKETING (DACS)		
	If inventory, merchant's business tax receipt required	\$334.27	<u>\$350.98</u>
174-000	TELEPHONE SYSTEM AND COMPANIES/LONG DISTANCE PROVIDERS		
	(See also Tax on telephone service, § 36.004)		
	Intrastate business only	\$607.75	<u>\$638.14</u>
174-500	Switching office	\$607.75	<u>\$638.14</u>
	TEMPORARY HOLIDAY SALES VENDORS		
	(Flat rate)		
175-001	Independence Day, 10 days maximum	\$121.55	<u>\$127.63</u>
175-002	* Halloween, 30 days maximum	\$103.32	<u>\$108.49</u>
175-003	* Christmas, 37 days maximum	\$121.55	<u>\$127.63</u>
175-004	Other, 10 days maximum	\$121.55	<u>\$127.63</u>
175-005	Note *: A joint Halloween and Christmas business tax receipt may be issued	\$121.55	<u>\$127.63</u>
175-100	TESTING FACILITY	\$121.55	<u>\$127.63</u>

175-200	TENANT STORAGE		
	(Ex: Uncle Bob's Self Storage; public storage)	\$121.55	<u>\$127.63</u>
175-500	TITLE LOAN COMPANY - State requirement (auto)	\$273.48	<u>\$287.15</u>
175-700	TOUR SERVICE (does not require DACS)	\$121.55	<u>\$127.63</u>
176-000	TOWING SERVICE		
	Requires: Broward County Consumers Affairs		
	Repossessions - requires state license	\$121.55	<u>\$127.63</u>
176-001	Marine towing	\$121.55	<u>\$127.63</u>
177-000	TRADE INDUCEMENT COMPANY OR INDIVIDUALS	\$546.99	<u>\$574.34</u>
	Trade stimulants employing the use of trade or discount books, trading or discount stamps or coupons. The business tax receipt is imposed upon each person or business and each representative thereof doing business within the city, which promotes, sponsors, sells or otherwise arranges with a merchant, dealer, store, or other business, for the use of the trade stimulant, system, books, stamps, or coupons.		
	TRAILER PARK or AUTOMOBILE TOURIST PARK		
178-001	Park	\$121.55	<u>\$127.63</u>
178-002	For each unit or place of abode	\$12.16	<u>\$12.77</u>
	TRAILERS*, CAR-TOP CARRIERS, CAMPERS*		
	Rental and storage		
179-001	Up to 10 trailers and 10 car-top carriers	\$91.16	<u>\$95.72</u>
179-002	10 to 20 trailers and 20 car-top carriers	\$182.33	<u>\$191.45</u>
178-100	TRANSLATION SERVICE	\$127.34	<u>\$133.71</u>
180-000	TRANSPORT		
	Auto, truck, aircraft, horses	\$121.55	<u>\$127.63</u>
180-100	TRANSPORTATION SERVICE	\$121.55	<u>\$127.63</u>
181-000	TRASH TRANSFER FACILITY	\$121.55	<u>\$127.63</u>
182-000	TRAVEL BUREAU AND SELLERS OF TRAVEL (DACs)	\$133.71	<u>\$140.40</u>
183-000	TRUCKING SERVICE	\$121.55	<u>\$127.63</u>
	UNCLASSIFIED		
186-000	Not otherwise set out herein	\$121.55	<u>\$127.63</u>
	UNIFORM SERVICE		
187-000	Diaper, towel, linen	\$121.55	<u>\$127.63</u>
	UPHOLSTERER		
188-000	Boats, aircraft, furniture	\$121.55	<u>\$127.63</u>
188-001	Vehicles	\$121.55	<u>\$127.63</u>
189-000	VALET SERVICE	\$121.55	<u>\$127.63</u>
	VEHICLE LEASE/RENT		
	Per location, including cars and trucks, motorhomes (Rvs):		
189-100	1 to 10 units	\$121.55	<u>\$127.63</u>
189-101	11 to 25 units	\$182.33	<u>\$191.45</u>

189-102	26 to 100 units	\$425.43	<u>\$446.70</u>
189-103	Over 100 units	\$668.54	<u>\$701.97</u>
VENDORS			
190-000	Mobile	\$243.11	<u>\$255.27</u>
190-001	Stationary	\$243.11	<u>\$255.27</u>
	Foodstuffs: DACS or DBPR	\$231.53	<u>\$243.11</u>
	For the purpose of this chapter, any business or occupation selling goods, wares, merchandise, beverages, or foodstuffs of any nature or kind whatsoever from a moving vehicle which shall include but not be limited to a motor vehicle, bicycle, cart, or wagon, subject to the provisions of the Pompano Beach Code of Ordinances.		
190-200	VOCATIONAL SCHOOL (proof of state license)	\$121.55	<u>\$127.63</u>
190-500	WATER TAXI	\$151.94	<u>\$159.54</u>
191-000	WEIGHT CLINIC (DBPR)	\$121.55	<u>\$127.63</u>
192-000	WORD PROCESSING	\$121.55	<u>\$127.63</u>
193-000	YACHT BROKER (State license)	\$151.94	<u>\$159.54</u>
193-001	YACHT SALES PERSON	\$86.82	<u>\$91.16</u>

SECTION 2. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this Ordinance that can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

SECTION 3. This Ordinance shall become effective upon passage.

PASSED FIRST READING this _____ day of _____, 2017.

PASSED SECOND READING this _____ day of _____, 2017.

LAMAR FISHER, MAYOR

ATTEST:

ASCELETA HAMMOND, CITY CLERK

MEB:jrm
4/6/17
l:ord/ch113/2017-190