

ORDINANCE NO. 10-2008

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, REPEALING ORDINANCE 22-2007 AS RECENTLY CODIFIED IN CHAPTER 28 AT SECTION 28-51 OF THE TOWN CODE WHICH INCREASED THE ANNUAL BUSINESS TAX BY 25% FOR THE BUSINESSES LISTED IN ORDINANCE 22-2007; PROVIDING FOR THE REPEAL OF SECTION 28-43 ENTITLED "SELF-CLASSIFICATION OF BUSINESS MERCHANT"; PROVIDING FOR THE AMENDMENT OF SECTION 28-45, ENTITLED "ADDITIONAL TAX BASED ON MERCHANDISE STOCK;" PROVIDING FOR THE AMENDMENT OF SECTION 28-51 ENTITLED "SCHEDULE OF TAXES AND REGULATIONS" TO INCREASE THE ANNUAL BUSINESS TAX CHARGED BY THE TOWN FOR THOSE CLASSIFICATIONS OF BUSINESSES, OCCUPATIONS, AND PROFESSIONS AS THEY EXISTED PRIOR TO THE ADOPTION OF ORDINANCE 22-2007 BY 5% PURSUANT TO SECTION 205.0535, FLA. STAT. (2007); PROVIDING FOR THE AMENDMENT OF THAT PORTION OF SECTION 28-51 REQUIRING CERTAIN BUSINESSES SELLING MERCHANDISE TO PAY AN INVENTORY TAX ON ALL STOCK OF MERCHANDISE; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE REPEAL OF LAWS IN CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Lake Park, Florida ("Town") is a duly constituted municipality having such power and authority conferred upon it by the Florida Constitution and Chapter 166, Florida Statutes; and

WHEREAS, the Town Commission has adopted general provisions pertaining to the taxation of business, occupations, and professions which maintain and operate an office and/or branch office within the Town which have been codified in Chapter 28 of the Town's Code of Ordinances; and

WHEREAS, pursuant to Ordinance 22-2007 the Town Commission purported to increase the amount of the business taxes charged by 25% utilizing the rate increase provisions of Section 205.043, Fla. Stat. (2007); and

WHEREAS, subsequent to the adoption of Ordinance 22-2007 Town staff reviewed the Town's legislative history with respect to business taxation, and the business tax rates and classifications adopted by the Town Commission as recommended to it by the Equity Study Commission in 1995; and determined that it should have recommended a tax rate increase of 5% instead of 25%; and

WHEREAS, as result Town staff has recommended to the Town Commission that it repeal Ordinance 22-2007; and

WHEREAS, Town records reflect that the Town has not increased the business taxes levied by the Town since the year 2002; and

WHEREAS, in accordance with the limitation contained in Section 205.0535(4), Fla. Stat. (2007), and the other pertinent requirements of Chapter 205, Fla. Stat. (2007), Town Staff is recommending that the Town Commission adopt a 5% increase to the business taxes levied by the Town; and

WHEREAS, Town staff's review of Chapter 28 of the Town Code revealed that some businesses which met the definition of merchants were not taxed on their stock of merchandise; and

WHEREAS, Town staff has concluded that this Ordinance is necessary to clarify those businesses which may also be classified as merchants because they maintain a stock of merchandise are subject to a merchandise inventory tax in addition to the base tax rate for their particular business classification; and

WHEREAS, pursuant to Section 28-46 of Chapter 28 of the Town Code whenever any occupation, business, professional or privilege shall fall into more than one of the classifications contained in the business tax schedule, including the “merchant” classification, it shall comply with the business tax requirements of each such classification; and

WHEREAS, pursuant to Section 28-50 (c) the Finance Director has interpreted Article II of Chapter 28 has determined that Section 28-42 of this Article conflicts with Section 28-46 of this Article; and

WHEREAS, given the interpretation of a conflict between the application of Section 28-43 and 28-46 the Finance Director has recommended the repeal of Section 28-43; and

WHEREAS, the Town Commission has determined that the classification of motor vehicles sales is not subject to the merchandise inventory tax except as it is applied to new and used parts, or other merchandise maintained for retail sale; and

WHEREAS, The Town Commission has determined that it is appropriate to repeal Ordinance 22-2007, as now codified in Section 28-51 of the Town Code and to adopt a 5% increase to return to the existing schedule of taxes and regulations, which was contained in Section 28-51 of the Town Code prior to the adoption of Ordinance 22-07.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA:

Section 1. The whereas clauses are incorporated herein as the legislative findings of the Town Commission.

Section 2. Ordinance 22-2007 of the Town Commission of the Town of Lake Park, Florida is hereby repealed in its entirety.

Section 3. Section 28-43 is hereby repealed:

Sec. 28-43. ~~Self-classification of business as merchant.~~

~~(a) Any person specifically classified in this article and having a fixed or flat business tax imposed, who maintains a regularly established place of business in the town and who keeps complete records of all business transacted, and which business by the nature thereof is capable, for the purpose of this article, of being classed as a merchant, may elect to be classified as a retail or wholesale merchant, as the case may be, by complying with the requirements of this article for merchants, and paying on the basis of the merchant's rate, in lieu of the fixed or flat rate. In the event of such election, stock of merchandise shall mean stock of merchandise for all business transacted by such person.~~

~~(b) The following businesses, professions or occupations are excluded from qualifying for a merchant's business tax receipt hereunder:~~

- ~~(1) Abstract companies or abstractors;~~
- ~~(2) Auditors, public accountants, auditing companies and public bookkeepers;~~
- ~~(3) Brokers;~~
- ~~(4) Consultants;~~
- ~~(5) Insurance adjusters;~~
- ~~(6) Insurance agents;~~
- ~~(7) Insurance companies or bonding companies;~~
- ~~(8) Professions.~~

Section 4. Chapter 28, Section 28-45 is hereby amended as follows:

Section 28-45. Additional tax based on merchandise stock

Any person beginning any new business coming under any classification ~~the~~ for a business tax receipt ~~for which is based on~~ including those businesses which also meet the definition of merchant and maintain a stock of merchandise, shall pay ~~the minimum and all other~~ business tax

receipts required ~~and shall~~ at the end of the first 60 days' business; file a sworn affidavit statement of such stock of merchandise as shown by an inventory thereof taken on the sixtieth day; and the business tax shall be computed on such inventory and whatever ~~additional~~ base tax, if any, is due shall be paid at such time and a receipt(s) shall be issued showing the payment of such amount(s).

(b) Where it is required in this article that a business tax shall be based on stock of merchandise, it shall be in addition to any business taxes paid under any other classifications, and the stock of merchandise, as used for the determining of such business tax shall be based on the stock of all merchandise whether classified business tax receipts are also required or not.

Section 5. Chapter 28, Section 28-51, is hereby amended to increase the business taxes to be levied by the Town by 5% and to clarify that all business which are also classified as merchants are subject to a merchant inventory tax on any stock of merchandise, as follows:

ARTICLE II BUSINESS TAX RECEIPTS

Sec. 28-51. Schedule of taxes and regulations.

(a) All businesses that also fall within the merchant classification because they maintain for resale a stock of merchandise, shall be subject to a merchandise inventory tax in addition to any base operation taxes levied for their specific classification. The business tax on every merchant, whether any other business receipt tax is required by any other particular classification in subsection (b), below of this article or not, shall be measured by the amount of stock of merchandise ~~or goods~~, and shall be figured and arrived at as follows:

First \$1000.00 or fraction thereof:	\$21.00.....	<u>\$22.05</u>
Per each additional \$1000.00 or fraction thereof:	\$5.00.....	<u>\$5.25</u>

~~The words "stock of merchandise" shall be held to mean the cash value of merchandise or goods on hand last January first, or for the applicant's fiscal year, whichever being the higher, and~~

not the amount of the capital stock invested in the business. If a business tax receipt is issued for a business not operating on the preceding January first, then a business tax receipt shall be issued for \$22.05 on a merchandise valuation of \$1,000.00. Inventory shall be taken 60 days after the issuance of the business tax receipt and the business tax shall be computed on such inventory and whatever additional tax, if any is due, shall be paid at such time and a receipt shall be issued showing the payment of such amount.

(b) CLASSIFICATIONS The business receipt taxes shall be based on the classifications listed as follows:

A

(1) AB010 ABSTRACT COMPANIES	141.00	148.05
Additional business tax receipt required for:		
a. AB012 Mortgage loan business, negotiating for loans between companies and persons	47.00	49.35
b. AB014 If title insurance furnished.....	47.00	49.35
c. Record searchers without abstract, see Record Searchers.		
(2) AC010 ACCOUNTANT or BOOKKEEPER (See #25 for Auditors and Professional Accountants)	47.00	49.35
(3) ACO40 ACUPUNCTURIST	84.00	88.20
(4) AC020 ACETYLENE GAS OR OXYGEN MANUFACTURER	94.00	98.70
(5) AD020 ADMINISTRATOR , business administrator, covers directing the operation of various businesses as to their operations, etc.....	141.00	148.05
(6) AEXXX ADULT ENTERTAINMENT ESTABLISHMENT . If inventory is also part of the business then the business is also subject to the merchandise inventory tax.945.00	945.00	992.25
(7) ADVERTISING: AD040 Advertising, promotions, marketing agent or agency	141.00	148.05
(8) AL010 ALTERATIONS ON CLOTHING . Not including merchants, tailors, laundries and cleaners where alteration or repairs are incidental to the primary business... ..	47.00	49.35
(9) AM010 AMBULANCE SERVICE , connected or not connected with funeral homes.....	47.00	49.35
(10) AMUSEMENTS:		
a. AM020 Swimming pool, entry fee charged.	47.00	49.35
b. Bowling alley:		
1. AM025 First two lanes	47.00	49.35
2. AM026 Each additional lane	14.00	14.70
c. AM030 Circus.....	220.00	231.00
d. DA020 Dancehalls, includes variety exhibitions, etc., where admission is charged		

	94.00	98.70
e. <u>AM040 Golf, miniature, each course</u>	47.00	49.35
f. <u>Theaters, Motion picture and live performance:</u>		
1. <u>AM050 Less than 300 seats</u>	220.00	231.00
2. <u>AM051 Between 301 and 400</u>	294.00	308.75
3. <u>AM052 Between 401 and 600</u>	367.00	385.35
4. <u>AM053 Over 600</u>	441.00	463.05
5. <u>AM054 All drive-in theaters</u>	141.00	148.05
g. <u>AM060 Operator of amusement devices and music machines</u>		
	294.00	308.75
h. <u>Amusement parks, temporary, per week</u>	294.00	308.75
i. <u>Games arcades, amusement parlors:</u>		
1. <u>AM070 Twenty or fewer games or devices</u>	94.00	98.70
2. <u>AM071 Over 20, per machine</u>	5.50	5.78
j. <u>Pony rides for children:</u>		
1. <u>AM080 Where live ponies are used (for a short time), per corral or ring</u>		
	28.00	29.40
2. <u>AM081 Where live ponies are used (per year), each corral or ring</u>		
	66.00	69.30
<u>Applicant must furnish evidence that liability insurance is carried in amounts not less than: \$100,000.00 one person and \$300,000.00 one accident.</u>		
k. <u>Pool and billiard rooms:</u>		
1. <u>AM090 For first four tables, each table</u>	22.00	23.10
2. <u>AM091 Each additional table</u>	9.00	9.45
l. <u>AM100 Rinks, skating, bicycle, motorbike and such</u>	94.00	98.70
n. <u>AM110 Shooting galleries, using explosive ammunition, each place of business or location</u>	94.00	98.70
m. <u>AM120 Shows, traveling shows of all kinds, except circus, per day</u>		
	141.00	148.05
o. <u>AM130 Sightseeing boats</u>	47.00	49.35
<u>Space to operate must be approved and assigned by the town commission. Marine coverage insurance must be in effect and in full force. A certificate of the insurance must be filed with the application for a business tax receipt before a business tax receipt can be issued.</u>		
p. <u>AM140 Street carnivals, including side shows, and other amusements incident thereto, for each day or fraction thereof</u>	189.00	198.75
<u>To be issued subject to a permit being granted by the chief of police and subject to the provisions that may be contained therein.</u>		
<u>(11) ANIMAL AND/OR DOG GROOMING</u>		
a. <u>AN010 Established place of business and no vehicles in service, no kennel operation permitted. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.</u>		
	47.00	49.35
b. <u>AN020 Mobile with no established place of business within the town, each vehicle</u>		
	47.00	49.35

<u>(12) AN030 ANIMAL HOSPITALS, KENNELS. State certificate from Florida Board of Veterinarian Examiners required</u>	<u>94.00</u>	<u>98.70</u>
<u>(13) AN040 ANTIQUE SALES. Definition: Merchandise of intrinsic value not to be confused with secondhand merchandise. New merchandise must be less than 50 percent of total inventory value. If inventory is also part of the business then the business is also subject to the merchandise inventory tax...(IN010)</u>		
<u>(14) APPRAISER:</u>		
a. <u>AP010 Property real, personal or intangible, each</u>	<u>141.00</u>	<u>148.05</u>
b. <u>AP011 Diamonds and jewels, each</u>	<u>47.00</u>	<u>49.35</u>
c. <u>AP012 Automobiles, motor vehicles and boats, each</u>	<u>47.00</u>	<u>49.35</u>
<u>(15) AR010 ARCHITECT (Certificate from Florida Board of Architecture required), includes landscape architect with state certification, each</u>	<u>94.00</u>	<u>98.70</u>
<u>(16) ARMORED CAR SERVICE:</u>		
a. <u>AR020 business office</u>	<u>47.00</u>	<u>49.35</u>
b. <u>AR022 plus each vehicle</u>	<u>47.00</u>	<u>49.35</u>
<u>(17) AR030 ARMS SALES</u>	<u>180.00</u>	<u>189.00</u>
<u>Includes pistols, shotguns and firearms of all kinds, and/or knives, brass knuckles, slingshots, switchblades, or any other handheld device ruled to be a deadly weapon by the Florida Supreme Court. Does not cover fireworks. Surety bond and police reports required.</u>		
<u>(18) AR040 ARTISANS OR CRAFTSMAN, school of instruction or one person working along meeting all qualifications of existing town ordinances relating to the particular trade. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.</u>	<u>47.00</u>	<u>49.35</u>
<u>(19) ARO60 ARTIST, INCLUDING commercial, sketching, portrait, cartooning, silhouettes, etc.</u>	<u>47.00</u>	<u>49.35</u>
<u>(20) AS010 ASTROLOGIST, CLAIRVOYANTS, FORTUNETELLERS, OCCULTISTS</u>	<u>945.00</u>	<u>992.25</u>
<u>(21) ATHLETIC CLUBS: If inventory is also part of the business then the business is also subject to the merchandise inventory tax.</u>		
a. <u>AT010 Each Club</u>	<u>47.00</u>	<u>49.35</u>
b. <u>AT011 Each employee in addition to above</u>	<u>9.00</u>	<u>9.45</u>
<u>(22) AT020 ATLAS AND MAP COMPILING AND SURVEY AGENCY, includes compiling maps, directories, atlases, radio programs. Door to door solicitations of orders not permitted under this classification, but covers survey work.</u>	<u>141.00</u>	<u>148.05</u>
<u>(23) AT030 ATTORNEYS-AT-LAW, Without further business tax receipt, may act as a collection agency and may pay taxes for clients without being classified as a tax collection agency; may also act as Insurance Adjustor, F.S. § 626.851 et seq., each</u>	<u>141.00</u>	<u>148.05</u>
<u>(24) AUCTIONS:</u>		
a. <u>AU010 AUCTIONEER, excludes an auctioneer working at an established auction gallery or auction house, per day</u>	<u>367.00</u>	<u>385.35</u>
b. <u>AU020 AUCTION GALLERY AND AUCTION HOUSE.</u>	<u>1,260.00</u>	<u>1,323.00</u>

c. AU030 AUCTION SALE, in other than an established auction gallery or auction house; per day
47.00 49.35
 (25) AU060 AUDITORS, CERTIFIED PUBLIC ACCOUNTANTS, AND AUDITING COMPANIES. Proof of state certificate required, each141.00.....148.05
 (26) AUTOMOBILE SALES, SERVICE, RENTAL REPAIR, SHIPPING. See Motor Vehicles.

B

(27) BAKERS, BAKERIES:

a. BA046 Retail or wholesale with an established place of business within the town limits
47.00 49.35
 b. BA048 Wholesale or retail route, where plant is outside the town, and not maintaining a warehouse within the town, per vehicle 47.00 49.35

(28) BANKS, FINANCIAL INSTITUTIONS, SAVINGS AND LOAN ASSOCIATIONS, FINANCE COMPANIES, CREDIT UNIONS, CHECK CASHING BUSINESS, LAON COMPANIES:

a. BA050 Main or branch office.....220.00 231.00
 b. AT050 Automated teller machine (ATM) at each location within town limits
 110.00 115.50

(29) BA060 BARBERSHOP, BEAUTY PALOR, FACE MASSAGING AND HAIR DRESSING, INCLUDES MANICURIST. Permits retail sale of barber and beauty supplies. First installed chair94.00.....98.70

a. BA061 Each additional installed chair 9.009.45

(30) BA070 BATH TURKISH, RUSSIAN, SWEDISH, including massage
47.00.....49.35

(31) BE010 BEAUTY COLLEGES47.00.....49.35
Must have a licensed physician in staff and at lest one registered beautician as instructor or each ten pupils. At least six months' instructions and give oral and written tests.

(32) BE030 BENCH ADVERTISING, as permitted by the town's sign code Chapter 24, per bench 47.00.....49.35

(33) BICYCLES:

a. BI010 Bicycle dealers, includes sales, rentals, and repairs. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.49.35

b. B1012 Bicycles for hire and/or repair, only. No sales.....47.00.....49.35

(34) BI015 BINGO PARLOR, bass fee.....210.00.....220.50
Plus 2.00/fixed seat base amount on maximum seating capacity.

(35) BL020 BLUEPRINTING, including maps and plats.....94.00.....98.70

(36) BOATS:

a. BO010 Ferry and sightseeing, each.....47.00.....49.35

b. BO012 For hire, canoes, rowboats and/or motor boats47.00.....49.35

c. BO014 Sales. Motors, boat trailers, with an established place of business within town limits. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.

BOND, STOCK BROKER OR DEALER (See BROKERS).

(37) BO030 BONDSMAN, PROFESSIONAL , issued to both companies and individuals. Surety companies, individuals and insurance companies that become a surety for the release of a person on bail and have received compensation therefore.	47.00	49.35
(39) B0040 BOOK COMPILING AND OFFERING FOR SALE .		
Door-to-door solicitation not permitted. Survey work permitted. .	47.00	49.35
(40) B0042 BOOK LENDING LIBRARY	47.00	49.35
(41) B0050 BOOKING AGENCY FOR ENTERTAINMENT, MUSIC, SHOWS, ORCHESTRAS	47.00	49.35
(42) B0060 BOOT AND SHOE REPAIRING	47.00	49.35
(43) BOTTLED OR CANNED SOFT DRINKS:		
a. B0080 All bottlers and warehouses of soft drinks	141.00	148.05
b. B0084 Distributors, route sales and delivery, without an established place of business in the town, per vehicle	47.00	49.35
(44) BOTTLED WATER:		
a. BO090 Bottled water production plant.....	47.00	49.35
b. BO092 Bottled water service, from truck with no established place of business within the town limits, must have name on each side of vehicle, per vehicle	47.00	49.35
(45) BR002 BROADCASTING STATIONS , commercial radio, not including not for profit or public broadcasting stations.	220.00	231.00
(46) BR010 BROADCASTING MUSIC BY WIRE OR SATELLITE TRANSMISSION	47.00	49.35
(47) BROKERS:		
a. BU030 Business broker, broker or persons buying and selling established businesses, when not paying a real estate broker's license.....	94.00	98.70
b. BR020 Merchandise	141.00	148.05
c. BR022 Mortgage or loan, advertising for and negotiating loans but not actually lending money from their own funds.....	189.00	198.45
d. BR028 Yacht Sales. Sales by order or from stock carried on hand.	94.00	98.70
(48) CS110 BURGLAR ALARM SYSTEM-SERVICES , sales, maintenance, etc. business.....	94.00	98.70
(49) BU040 BUSINESS OFFICE, UNCLASSIFIED , any business office not otherwise classified	94.00	98.70
(50) BU050 BUTCHER SHOPS , connected or not connected with other establishments	66.00	69.30

C

(51) CA010 CABINET SHOPS, MILLWORK, NOVELTY WORKS	94.00	98.70
(52) CAR WASH:		
a. CA020 In conjunction with another business establishment, such as motor vehicle filing or service station.....	47.00	49.35
b. CA022 As a stand-alone business establishment	94.00	98.70

(53) CARPET AND RUG CLEANING SERVICES:

a. RU002 With established place of business in town	47.00	49.35
b. RU010 With no established place of business in town, service from vehicles, each vehicle	47.00	49.35

(54) **CA011 CATERER**, a business or individual which provides food and drink to clubs, homes and parties47.00.....49.35

(55) **CH030 CHIROPRACTORS**141.00.....148.05

(56) **CH040 CHRISTMAS TREE LOT**, for profit sales, to be open for no more than any four weeks during the period from November 15 to December 30. If inventory is also part of the business then the business is also subject to the merchandise inventory tax47.00.....49.35

(57) **CI020 CITRUS FRUIT SHIPPER**, including taking orders for fruit shipping; if part of retail sales establishment, a business tax receipt is required in addition to merchant license.66.00
.....69.30

(58) **CL040 CLUB SHOPPERS HEADQUARTERS**, regular club membership where gifts are selected and members are billed and sent a gift each month.
.....66.00.....69.30

(59) **COIN-OPERATED, VENDING AND OTHER MACHINES**. The following machines are exempt: postage stamps, drinking cups, unadulterated Florida produced citrus juice, parcel checking lockers and toilet locks used in depots, hotels and restaurants; and cigarette machines. Operator, must furnish a list of locations; tags must be attached to machines; if electrically operated, log application to electrical inspector.

a. **CO002** Beverage and food, per machine66.00.....69.30

b. **CO004** General merchandise, not specifically listed, \$0.25 or less to operate.

.....5.50..... 5.78

c. **CO006** General merchandise, not specifically listed, more than \$0.25 to operate
.....9.00.....9.45

d. **CO014** Music (juke) boxes.....66.00..... 69.30

e. **CO016** Pinball/video game machines, per machine..... 66.00..... 69.30

Maximum fee \$1,600.00 for each establishment, per year. For amusement or trade, or service purposes not herein specifically classified, shall pay such tax as shall be determined from time to time by the town manager on a basis comparative with other coin-operated or vending machines.

(60) **CO020 COLD DRINK STANDS**, not a temporary concession.47.00.....49.35

(61) **CO030 COLD STORAGE**, other than ice factory and when not paying a warehouse and public storage license94.00.....98.70

(62) **CO040 COLLECTION AGENCY OR BILL COLLECTING**: One employee, per each employee47.00.....49.35

(63) **CO050 COMMERCIAL FREIGHT AND PASSENGER AGENCY**, applicable when the company is not otherwise business taxed by the town.....220.00.....231.00

(64) **CO060 CONCESSION**, within an established place of business or in temporary stands for not over five days.9.00.....9.45

(65) **C0070 CONCRETE MIXING PLANT, ROCK CRUSHING INCLUDED**
.....367.00.....385.35

(66) **CO080 CONSIGNMENT SHOP**, used merchandise which is not owned by the proprietor; must comply with requirements of Town Code Chapter 23

.....100.00.....105.00

(67) CONSULTANT AND/OR BUSINESS ADVISORS, where advice is the only service rendered, and nothing is brought or sold in connection with the service rendered. Includes: Bond consultant; city planning consultant; Landscape architect; computer consultant (software or Website developer, system designer or similar lines); engineer (civil, consulting, drafting, electrical, mechanical, or similar lines, where a contractor’s license is not required); investment securities consultant; naturalization consultant, personal problem consultant; public relations consultant; tax consultant; and other similar professionals

a. CO090 Consulting firm, with more than one employee.....141.00.....148.05
 b. CO092 An individual consultant, no additional employees141.00.....148.05

(68) CONTRACTORS, Proof of carrying “workman’s compensation”; for new contractors, a letter from examining board is required that any required examination has been passed or must have competency card:

a. CO108 Building contractors, general141.00.....148.05
 b. CO124 Engineering or heavy construction contractors, including bridges, bulkheading, drainage, excavating, sewer, pile driving, seawalls, sidewalks and streets, grading and paving and similar work 189.00.....198.45

c. CO001 All other contractors as defined by the Contractors Licensing Board of Palm Beach County94.00.....98.70

(69) CO300 COURT REPORTER, STENOGRAPHER, each47.00.....49.35

(70) CR010 CREDIT BUREAU-CREDIT INFORMATION ON PERSONS, with an established place of business47.00.....49.35

D

(71) DA030 DANCE STUDIO.....47.00.....49.35

(72) DAY CARE, Adult or children. No permanent residents.

a. DA001 One to 15 clients.....40.00.....42.00

b. DA002 Sixteen to 30 clients60.00.....63.00

c. DA003 Thirty-one to 45 clients90.00.....94.50

d. DA004 Forty-six to 60 clients.....120.00.....126.00

e. DA005 More than 61 clients150.00.....157.50

(73) DEBT OR BILL COLLECTION AGENCY:

a. CO040 Agency.....47.00.....49.35

b. CO042 Agent, each.....47.00.....49.35

(74) DE020 DELICATESSEN66.00.....69.30

(75) DE030 DEMONSTRATOR – HOME, AND/OR HOSTESS PARTY. A “demonstrator” shall mean a person who arranges or sponsors parties where goods or merchandise are demonstrated by samples or catalogues and orders taken for future delivery. Per demonstrator.....28.00

29.40

(76) DE050 DENTAL HYGIENIST47.00.....49.35

(77) DE060 DENTIST, each94.00.....98.70

(78) DE070 DETECTIVES, DETECTIVE AGENCIES, NIGHT WATCH SERVICES, HOME PROTECTIVE AGENCIES AND MERCHANT POLICE. Each employee141.00.....148.05

(79) DI010 DIRECTORIES, persons making or offering for sale, state, county, town or telephone directories or otherwise.141.00.....148.05

(80) DI020 DISCOUNT CORPORATION. This classification covers situations where paper is brought on refrigerators, cares, stoves, washing machines, etc., and does not cover small loans where interest is charged, short time loans or personal loans.....

220.00.....231.00

(81) DI050 DISTRIBUTION OF SAMPLES. Distributing samples for advertising purposes through the town: Example; soaps, detergents, cigarettes, gum, candies, etc. including crew chiefs, supervisors, etc. Agents, itinerant, not representing any firm who pays a license under this ARTICLE, taking orders for, or selling to consumer either by sample or direct, any merchandise, per month.....

47.00.....49.35

(82) DO010 DOG TRAINER AND OBEDIENCE SCHOOL.....

47.00.....49.35

(83) DR010 DRAMATIC SCHOOL.....

47.00.....49.35

(84) DR020 DRESSMAKING SHOPS, SEAMSTRESS

47.00.....49.35

E

(85) EL010 ELECTRIC LIGHT OR POWER COMPANIES. Electric utility companies generating, distributing and furnishing electricity for light and power can operate in this town only after having been granted a franchise by the town commission.

367.00.....385.35

(86) EL020 ELEVATORS, dealer in and repairs

94.00.....98.70

Merchant business tax receipt.....

94.00.....98.70

(87) EM020 EMPLOYMENT AGENCIES, nongovernmental, when charging for service, for administrative, clerical and professional day labor employment.

94.00.....98.70

(88) EN020 ENGINEER; LIAISON SERVICE, each.....

47.00.....49.35

(89) EN030 ENGRAVERS, when not paying any other town business tax

47.00.....49.35

(90) EXHIBITIONS, promoted by commercial establishment, to be held for no more than 14 consecutive days during any three month period; no more than four exhibitions per year at any one establishment or shopping center. Examples of exhibitions are: auto shows, arts and crafts shows, clothesline art shows, bicycle races, band concerts, boat shows, promotion of research products.

a. **EX010** An exhibition for which no policing is necessary, and no inspections are necessary by fire, health, building, police, electrical or plumbing inspectors, annual business tax.

148.05

b. **EX011** An exhibition for which policing is necessary, and inspections are necessary by fire, health, building, police, electrical or plumbing inspectors, annual business tax

270.00.....283.50

(91) EX020 EXPORT AND/OR IMPORT BROKER, no merchandise for sale, each.....

47.00.....49.35

(92) EX040 EXTERMINATOR, PEST CONTROL.....

94.00.....98.70

F

(93) FILLING STATION, GAS STATION, automobile service stations, washing, polishing, greasing, lubrication and like servicing of automobiles, selling gasoline and oil; car wash requires additional license (see CAR WASH):

a. **FI010** Not more than one employee (including owner or manager).....

18.90

19.85

b. FI012 Two employees	36.00	37.80
c. FI014 Three or four employees.....	66.00	69.30
d. FI016 Five or six persons employees	94.00	98.70
e. FI018 More than six employees.....	125.00	131.25
(94) FI020 FILM DEVELOPING, PHOTO FINISHING, ETC.	47.00	49.35
(95) FI030 FILM, VIDEO, MOTION PICTURE RENTAL LIBRARY. This is in addition to a camera shop.....	47.00	49.35
(96) FIRE EXTINGUISHERS:		
a. FI040 Sales and service, with place of business within town limits, using vehicles to perform services.	94.00	98.70
b. FI042 Wholesale from truck, no established place of business within town, per vehicle.....	47.00	49.35
(97) FI060 FISH MARKET, retail and wholesale. Merchant business tax receipt required. If inventory is also part of the business then the business is also subject to the merchant inventory tax		
	66.00	69.30
(98) FI070 FISH, SMOKING OR SALTING	47.00	49.35
(99) FLORIST, FLOWER STAND:		
a. FL020 In an established place of business along, or within a grocery store or similar business establishment.....	47.00	49.35
b. FL030 Retail form truck, each vehicle. Merchant business tax receipt required.	47.00	49.35
c. FL032 Wholesale, from truck to places of business, for resale, each vehicle.	47.00	49.35
(100) FO010 FOOD LOCKERS AND COLD STORAGE, renting cold storage space to the public other than ice factory and when not paying a warehouse and public storage business tax.		
	94.00	98.70
(101) FRUIT, VEGETABLE AND PRODUCE:		
a. FR010 Dealers, wholesale.....	66.00	69.30
b. FR012 Retail or wholesale, per vehicle. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.....	47.00	49.35
(102) FUNERAL CHAPELS, UNDERTAKERS. When carrying a stock of, or selling caskets, or any other merchandise, or personal property.		
a. FU010 Without embalming	47.00	49.35
b. FU020 With embalming, having only one embalmer	94.00	98.70
c. FU022 With embalming, each additional embalmer	47.00	49.35

G

(103) GA020 GARBAGE AND TRASH DISPOSAL, private concern	47.00	49.35
a. Must have written permission (permit) from director of public works before being put on application.		
b. Execution of letter of application showing name or names of persons to be licensed; in case of corporation then the principal officials.		
c. Business and home address of each person.		
d. Description of equipment used in removal, transportation and disposal.		

- e. Exact location of and method of disposal.
- f. Application is first submitted to superintendent of public works for full investigation.
- g. Health department for full investigation.
- h. After being in operation, any change in personnel named on application, any change in equipment for removal or transportation, location or method of disposal, must first be reported to superintendent of public works and health department for permission therefore.
- i. Fingerprints and I.D. card.
- j. Name on both sides of truck.
- k. If a resident, must certify that business is conducted from a vehicle and not from a residence.
- l. Insurance.

(104) GA028 GAS APPLIANCES AND TANKS, installation of47.00.....49.35

(105) GAS, BOTTLED GAS, GAS COMPANIES, GASOLINE (BULK), LIQUEFIED NATURAL GAS, KEROSENE, OILS FOR ILLUMINATING, COOKING, OR LUBRICATING, PROPANE:

a. Wholesale dealers:

- 1. GA030 One truck.....189.00.....198.45
- 2. GA032 Each additional truck94.00.....98.70

Any person operating a truck or any other vehicle from which gasoline or oil is sold or delivered at wholesale or for the purpose of resale shall be deemed a wholesaler or peddler within any of the foregoing classifications; excepting operators of vehicles for and carrying the names of licensed wholesale gasoline or oil dealers conspicuously painted in letters on both sides of the vehicle or tank attached thereto, and who furnished the town upon demand a certificate from the licensed dealers signed by a person authorized to bind the licensed dealer, putting forth a description of the vehicle and stating that the vehicle is being operated under the control and direction of the licensed dealer and that the licensed dealer assumes all responsibility for any liabilities that may be incurred by the operation of the vehicle.

b. GA034 Retail dealers:.....47.00.....49.35

c. Bottled gas:

- 1. GA036 Service from a truck, with no established place of business, per vehicle47.00.....49.35
- 2. GA038 With an established place of business within the town limits.

Permits wholesale or retail of manufactured gas or liquefied petroleum gas. Merchant business tax required. Name on both sides of trucks. No installation of appliance or tanks permitted under this business tax.

d. GA040 Propane filling stations47.00.....49.35

This category includes stations for the filling of propane tanks and stations which "exchange" filled tanks for empty tanks when operated on the premises of or in conjunction with another business.

(106) GO010 GOLD (OLD) BUYERS, connected or not connected with establishment47.00.....49.35

(107) GU010 GUNSMITH47.00.....49.35

H

(108) HO015 HOME OCCUPATIONS, pursuant to zoning code section 32-96.....94.00.....98.70

When a home occupation is within an otherwise listed classification, the higher fee shall be applied.

(109) HOME CLEANING SERVICE FROM VEHICLE OR TRUCK:

a. HO020 One employee	18.00	18.90
b. HO022 More than one employee, per employee	9.00	9.40
(110) HO030 HOMEOPATHIC OR DRUGLESS PHYSICIAN	94.00	98.70
<u>(111) HOSPITALS, CLINICS, SANITARIUMS, INFIRMARIES OR CONVALESCENT HOMES,</u> includes any clinic or other establishment, operating for a profit, having facilities to keep patients overnight or for longer periods, except nursing homes.		
a. HO040 Fewer than ten beds.....	141.00	148.05
b. HO042 For each additional bed over ten.....	9.00	9.40
(112) HO050 HOTELS AND MOTELS, per rental unit.....	10.50	11.03

I

(113) IC010 ICE CREAM PALOR, includes establishments serving frozen yogurt and frozen specialty foods.	94.00	98.70
(114) IC020 ICE CREAM PRODUCTS, NUTS, CANDIES AND POPCORN, sold at retail from motor scooter and/or truck with no established place of business, each vehicle.	47.00	49.35
(115) IC030 ICE MANUFACTURER	66.00	69.30
<u>(116) RESERVED</u>		
(117) IM010 IMMIGRATION AND NATURALIZATION CONSULTANT, advice to client on papers and procedure of naturalization	94.00	98.70
(118) IM020 IMPORT-EXPORT AGENCY (broker). No merchandise handled. Each employee	47.00	49.35
<u>(119) IN005 INCOME TAX SERVICE, INDIVIDUAL,</u> not full-time occupation, for time from January 1, to April 15 of any one year. If no advertising is done and there are not employees. No business tax required. <u>ACCOUNTANT AND BOOKKEEPER.</u>		
<u>(120) INSURANCE:</u>		
a. IN015 Adjusters, each.....	47.00	49.35
b. IN012 Agency, health, life, property	94.00	98.70
c. IN020 Each licensed agent	18.90	19.85
d. IN014 Insurance or bonding companies	141.00	148.05
e. IN018 Title insurance agency.....	47.00	49.35
(121) IN040 INTER-CITY BUS TERMINAL OR OFFICE	47.00	49.35
(122) IN050 INTERIOR DECORATOR, DESIGNER DISPLAY ROOMS AND SHOWROOMS, where no stock on floor is carried for sale	47.00	49.35
(123) IN060 INVESTMENTS, Stocks, bonds, futures, options	47.00	49.35

J

(124) JANITOR OR GENERAL CLEANING:

a. JA010 Service establishment, for residential and/or commercial clients, window washing, waxing and cleaning floors, etc.....	47.00	49.35
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b. JA012 From a truck with no established place of business, each vehicle	47.00	49.35
(125) JE010 JEWELRY OR WATCH REPAIRING , If inventory is also part of the business then the business is also subject to the merchandise inventory tax.	28.00	29.40
(126) JUNK DEALER OR SHOP, GATHERER, JUNKYARD:		
a. JU010 Junk dealer, in an enclosed structure.....	141.00	148.05
b. JU020 Junk gatherer, by vehicle when not covered by junk dealer's business tax, requires a surety bond of \$250.00. Each vehicle.....	47.00	49.35
c. JU030 Junkyard	360.00	378.00

K

(127) KENNEL, ANIMAL HOSPITAL (See #12)		
(128) KE040 KEY OR LOCKSMITH , when not paying any other town business tax.....	27.00	28.35

L

(129) LA002 LABORATORY , a chemical, dental, medical, optical, testing or other laboratory which analyzes or assembles materials and parts.	47.00	49.35
(130) LA010 LAND DEVELOPMENT MANAGEMENT OFFICE , whether land is in town or outside town.....	141.00	148.05
(131) LAUNDRY:		
a. Coin-operated, self-service laundry:		
1. LA020 One to 20 washers and/or dryers (coin-operated or not) base prices	94.00	98.70
2. LA022 Over 20 washers and/or dryer machines, in addition to above base tax, per machine 4.50.....	4.73	
3. Vending machines used in connection with laundry machines, selling soap, starches, detergents, bleaches and similar products:		
i. LA026 One to four machines, base price	18.50	19.43
ii. LA028 Over four machines, in addition to base tax, per machine	4.50	4.73
b. Laundry, dry cleaning and/or pressing:		
1. LA030 Dry cleaning plants or pressing clothing, in town	47.00	49.35
2. LA032 Pick-up station or branch office	47.00	49.35
3. LA042 With no established place of business within town limits, each vehicle	47.00	49.35
(132) LAWN AND GARDEN SERVICE		
a. LA060 With an established place of business in town limits	47.00	49.35
b. LA062 Without an established place of business in town limits, per vehicle	47.00	49.35
(133) LINEN, TOWEL AND UNIFORM SERVICE AND/OR RENTAL:		
a. LI010 With an established place of business in town limits	47.00	49.35
b. LI020 With no established place of business in town limits, each vehicle	47.00	49.35

M

(134) MA060 MAIL ORDER ESTABLISHMENT , with no merchandise on floor for sale	47.00	49.35
(135) MA062 MAIL RETAIL STORE, MAIL BOX CENTER , not United States Postal Service. If inventory is also part of the business then the business is also subject to the merchandise inventory tax. 47.00.....	49.35	
(136) MA064 MAIL OR PACKAGE DELIVERY, COURIER , not United States Postal Service 220.00.....	231.00	
(137) MA070 MANUFACTURING OR FACTORY . If inventory is also part of the business then the business is also subject to the merchandise inventory tax.....	94.00	98.70
(138) MA080 MASSEUR , each	47.00	49.35
(139) IN010 MERCHANT . All businesses which maintain a stock of merchandise as defined herein. (See Inventory Tax)		
(140) ME040 MESSENGER SERVICED OR PACKAGE DELIVERY SERVICE	47.00	49.35
(141) MI010 MICROFILMING SERVICE	47.00	49.35
(142) MO010 MOBILE FOOD SERVICE , with no established place of business in town, each vehicle 47.00.....	49.35	
If inventory is also part of the business then the business is also subject to the merchandise inventory tax		
(143) MO020 MODELING AGENCY	47.00	49.35
(144) MOTOR VEHICLE SALES, SERVICE, REPAIR, RENTAL, SHIPPING, TOWING , includes automobiles, trucks, tractors, and motorcycles.		
a. Association agency. Membership agency for customers' service such as AAA.		
1. AU090 Base of operation	47.00	49.35
2. AU092 Each salesperson	9.00	9.45
b. AU110 Driving/motor vehicle operators school	47.00	49.35
c. Filling/gasoline station. See FILLING STATION.		
d. AU150 Motor vehicle rental agency or delivery service, headquarters or office.....	47.00	49.35
e. Motor vehicle sales.		
1. New vehicles. Franchise agencies or persons engaged in the sale of new automobiles or trucks shall be subject to the following schedule of business taxes based on the number of only new units sold per annum.		
<u>Preceding year</u>		
i. AU070 1 to 99.....	189.00	198.45
ii. AU071 100 to 149	220.00	231.00
iii. AU072 150 to 199 . . .	294.00	308.70
iv. AU073 200 to 249 . . .	367.00	385.35
v. AU074 250 to 299 . . .	441.00	463.05
vi. AU075 300 to 349 . . .	441.00	463.05
vii. AU076 350 or over	504.00	529.20
2. Used vehicles, trucks, and motorcycles. Agencies or persons engaged in the sale of only used automobiles, trucks or tractors or new tractors shall be subject to the following schedule of business taxes based on the number of used units or new tractor units sold per annum.		
<u>Preceding year</u>		

i. AU080 1 to 99.....	94.00.....	98.70
ii. AU081 100 to 149	141.00.....	148.05
iii. AU082 150 to 199	189.00.....	198.45
iv. AU083 200 to 249.....	189.00.....	198.45
v. AU084 250 to 299.....	221.00.....	232.05
vi. AU085 300 to 349.....	257.00.....	269.85
vii. AU086 350 or over	294.00.....	308.70

3. Agencies or persons licensed under subsections 1 or 2 are required to obtain a business tax receipt for each of the following additional businesses conducted on the site. i. Motor vehicle repair shop;

ii. Paint and body shop;

iii. Parts department, whether retail sales only or in association with repair shop;

iv. Used cars;

v. No business tax receipt required for auto wrecking service if used in normal course of business and not registered with law enforcement agencies for calls;

vi. Parts, sales.

4. Agencies or persons engaged in the sale of motor vehicles are not subject to an inventory tax on their stock of merchandise of new and used vehicles. If these businesses maintain a stock of new or used parts, this stock of merchandise shall be subject to the merchandise inventory tax.

AU129 New parts.

AU130 Used parts (secondhand dealer)..... 47.00.....49.35

No business tax receipt required for auto wrecking if used in normal course of business and not registered with law enforcement departments for calls. If inventory is also part of the business then the business is also subject to the Merchandise Inventory Tax.

vii. Repairs.

AU122 Paint and body shops 120.00.....126.00

AU120 Vehicle repair and parts installation, machine shop, radiator, tune up, tire, upholstery, installation of new or used parts for repair or performances, stereos, no paint and body repair, etc. 120.00.....126.00

viii. AU140 Storage. Motor vehicle storage or parking either in buildings or on lots where one employee or person is engaged, including the proprietor or manager 94.00 98.70

ix. Taxicabs and for hire, including "jitneys" and any other form of for hire transportation service. Proof of minimum insurance required by state department of motor vehicles. A sworn copy of rate and fare schedule must be filed with permit application.

AU160 For each person or concern operating a taxicab business 47.00.....49.35

AU162 Plus an additional business tax for each cab or taxi operated, each 47.00.....49.35

x. AU170 Towing or wrecking service if registered with law enforcement departments. State road, sheriff and law enforcement departments. State road, sheriff and law enforcement personnel for calls, law enforcement personnel shall include on its call list only those duly licensed as wrecker services, per vehicle 47.00.....49.35

(145) MOVING AND TRANSFER COMPANY, includes household moving and general freight transportation:

a. TR034 When operating only one vehicle 47.00.....49.35

b. TR030 When operating two vehicles.	94.00	98.70
c. TR032 When operating more than two vehicles, per additional vehicle.....	47.00	49.35

(146) MUSIC:

a. MU010 Conservatory	47.00	49.35
<u>Teaching of music by staff, booking musical events and entertainment, such as shows and orchestras. If there is retail sales of sheet music, musical instruments and other related materials. If inventory is also part of the business then the business is also subject to the merchandise inventory tax a merchant business tax receipt is required.</u>		
b. <u>Playing machines, coin-operated, see COIN-OPERATED MACHINES.</u>		
c. <u>Teachers, no business tax receipt required. Persons giving lessons in homes without assistance or staff require no business tax receipt however, if music, records, or instruments are sold. If inventory is also part of the business then the business is also subject to the merchandise inventory tax a merchant business tax receipt is required. MU020 Wire music, operator, or dealer, music furnished by wire or satellite connection, operator or dealer, to hotel rooms, banks, offices, etc.</u>	47.00	49.35

N

(147) NA010 NATUROPATH	94.00	98.70
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(148) NEWS:

a. NE002 Magazine depot, wholesale	47.00	49.35
b. NE010 News, weather service for contractors, construction companies, etc.	47.00	49.35
<u>c. Newspapers:</u>		
1. NE020 Daily newspapers.....	189.00	198.45
2. NE022 Weekly or other newspapers.....	47.00	49.35
d. NE030 Newsstand, retail connected or not connected with another business. If merchandise is sold, an additional merchant business tax receipt is required any inventory is also subject to the merchandise inventory tax.	47.00	49.35

(149) NO010 NOVELTY RACKS AND/OR COUNTERS , within an established place of business, vehicles servicing, each vehicle	47.00	49.35
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(150) NURSERY, SHRUBS, TREES OR PLANTS. Includes growing, sales, maintenance service: If inventory is also part of the business then the business is also subject to the merchandise inventory tax.

a. NU010 Nursery in town limits	94.00	98.70
b. NU012 Maintenance service with established place of business in the town limits.....	47.00	49.35
c. NU014 Maintenance service, with no established place of business in the town limits, each vehicle.....	47.00	49.35
(151) NU020 NURSING HOMES , adult-regular	47.00	49.35

O

(152) OF010 OFFICE EQUIPMENT RENTAL SERVICE.	47.00	49.35
(153) OP010 OPTICAL, LABORATORY , producing lenses not for use in correction of sight ..	94.00	98.70

(154) OP020 OPTICIAN, DISPENSING AND FILLING PRESCRIPTIONS AND PRODUCING LENSES FOR LICENSED DOCTORS.	141.00	148.05
(155) OR040 ORTHOPEDIC SHOE TECHNICIAN SERVICE, when not incidental to a shoe shop. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.	47.00	49.35

P

(156) PACKAGE DELIVERY COMPANIES, SEE #63 COMMERCIAL FREIGHT AND PASSENGER DELIVERY.

(157) PA010 PAINTER, PAPER HANGER.....47.00.....49.35

(158) PAPER, WASTE-SERVICE:

a. With an established place of business within town limits:

1. PA020 Base.....	47.00	49.35
2. PA022 In addition to base, each vehicle used in performance of service.....	47.00	49.35

b. **PA024** With no established place of business within town limits.....
.....47.00.....49.35

(159) PA040 PAWNBROKERS, PAWNSHOPS, requires approval by the town commission, after a permit has been issued by law enforcement personnel, \$250.00 cash or surety bond400.00
.....420.00

(160) PEDDLERS, DOOR-TO-DOOR SALES:

a. **PE010** Peddlers of any non-food goods, wares, or merchandise, occupying or using any part of the streets or sidewalks, or peddling door to door. If inventory is also part of the business then the business is also subject to the merchandise inventory tax.

.....420.00.....441.00

b. **PE014** Peddlers of fresh food or prepared food products using a cart or vehicle which is not an automobile or truck.....47.00.....49.35

(161) PE030 PERSONAL SERVICES NOT OTHERWISE CATEGORIZED
.....94.00.....98.70

(162) PE020 PET SHOPS, BIRDS, FISH AQUARIA, includes the sale of supplies, pet foods, etc. If inventory is also part of the business then the business is also subject to the merchandise inventory tax. -47.00.....49.35

(163) PHOTOGRAPHY:

a. Aerial services, see CONSULTANTS.

b. **PH010** Photo developing, photo finishing service47.00.....49.35

c. **PH012** Studio.....94.00.....98.70

d. **PH014** Refinishing or retouching laboratory.....47.00.....49.35

e. Photo vending machine, see COIN-OPERATED MACHINES.

(164) GY010 PHYSICAL FITNESS FACILITIES, COMMERCIAL GYMS
~~150.00~~ 157.50

(165) PH020 PHYSICIAN, SURGEON, DENTIST, includes optometrist, osteopaths, physiatrists, psychologists, mental health care providers, each physician.
.....141.00.....148.05

(166) PO010 POPCORN OR PEANUT VENDORS, operating or maintaining a stand......
.....47.00.....49.35

(167) PORTABLE TOILET SERVICE:

a. PO020 With an established place of business in the town limits.	47.00	49.35
b. PO022 With no established place of business in the town limits, each vehicle	47.00	49.35
(168) PO010 PRINTER, PRINTING SERVICES. If merchandise is sold, then the business is also subject to the merchandise inventory tax.	94.00	98.70
(169) PR020 PROMOTERS OF ENTERTAINMENT OR SPORTS.	47.00	49.35
(170) PROPANE SALES AND SERVICE. See #105, GAS.		
(171) PU010 PUBLIC RELATIONS, PUBLICITY AGENT.	47.00	49.35
(172) PU040 PUBLISHING COMPANY, includes books and magazines	189.00	198.45

R

(173) REAL ESTATE:

a. RE010 Brokerage	141.00	148.05
b. RE012 Per Sales agent and broker	47.00	49.35
c. Rental Property:		
1. RE035 Single family home	31.00	32.55
2. RE038 Duplex and other residential, per unit	21.00	22.05
3. RE039 Commercial property, regardless of the number of suites, bays, offices, units or spaces to be rented, per location	50.00	52.50
(174) RENTAL SERVICE, includes tool, household items, party equipment, but not automobiles, trucks and motor vehicles.		
a. RE040 Established place of business within the town limits	94.00	98.70
b. RE042 Mobile with no established place of business in town limits, each vehicle	47.00	49.35
(175) REPAIRS SHOPS AND SERVICE, including nonlicensed contractor carpenter and other trades; repair of furniture, machines, and similar repair services. Does not include boat or motor vehicle repair.		
a. RE052 With an established place of business in town limits	66.00	69.30
b. RE050 With no established place of business in town limits, per vehicle	47.00	49.35
(176) RE060 RESEARCH SERVICES, MARKET ANALYSIS, FEASIBILITY STUDIES	47.00	49.35
(177) RESIDENTIAL CARE FACILITY RE065 (Group home, assisted living facility, congregate living facility, foster care home, or similar facility to care for adults or children who are residents of the facility)	47.00	49.35
(178) RESTAURANTS:		
a. RE070 Capacity to 25 persons inclusive	47.00	49.35
b. RE072 Capacity 26 to 75 persons inclusive	75.00	78.75
c. RE074 Capacity over 75 persons	141.00	148.05
d. RE076 Takeout with less than ten seats.	75.00	78.75
(179) RE080 RESTORATION OF PAINTINGS AND ART OBJECTS, certificate of company from art league	94.00	98.70

S

(180) SALES:

a. Sales agent, does not take possession of merchandise or goods, sales representative for companies, see #47 BROKER, MERCHANDISE.

b. Sales from motor vehicles, merchandise, tools, parts, etc. sold to business for use or for resale, each truck.....47.00.....49.35

(181) SCHOOLS, private, when operated for profit, for any kind of education or training:

a. **SC201** One to 15 students 40.00 42.00

b. **SC202** Sixteen to 30 students60.00.....63.00

c. **SC204** Thirty-one to 50 students80.00.....84.00

d. **SC206** Over 51 students100.00.....105.00

(182) CL010 SEPTIC TANKS, CLEANING AND MAINTENANCE47.00.....49.35

(183) SH010 SHOE AND BOOT REPAIR SHOPS......47.00.....49.35

If merchandise is sold then the business is also subject to the merchandise inventory tax.

(184) SH020 SHOPPING GUIDE PUBLICATION, with an established place of business

47.00.....49.35

(185) SI010 SIGHTSEEING, per vehicle.....47.00.....49.35

Certificate of public convenience and necessity not required. Must run over a fixed route not used by regular bus line. Applicant must furnish evidence that liability insurance is carried in amounts not less than: \$100,000.00 one person and \$300,000.00 one accident

(186) SO050 SOLICITORS.....47.00.....49.35

(187) SU010 SURVEYING, MAPPING OF LAND AND PROPERTY

.....94.00.....98.70

T

(188) TA010 TAILOR.....47.00.....49.35

(189) TA050 TANNING PALOR.....47.00.....49.35

(190) TA020 TATTOOING PALOR.....47.00.....49.35

(191) TAXICABS, see MOTOR VEHICLES.

(192) TA040 TAXIDERMIST, if merchandise is sold then the business is also subject to the merchandise inventory tax......94.00.....98.70

(193) TE020 TELEPHONE ANSWERING SERVICE47.0049.35

(194) TE030 TELEPHONE COMPANY, includes telecommunications, beepers, wireless service providers......420.00.....441.00

(195) TI010 TICKET BOOKING OFFICE.....47.00.....49.35

(196) TRAVEL BUREAU A place of business for the solicitation of passenger transportation or for the sale, exchange, barter or transfer of passenger transportation or tickets by water, rail, air or motor, or an intermediary or medium between carriers and traveling public:

a. **TR050** Permanently established agency 94.00 98.70

b. **TR052** Seasonal agency or bureau, or itinerant agent141.00.....148.05

U

(197) UNCLASSIFIED:

a. **UN010** Any business, profession or occupation, not otherwise provided for herein

.....94.00.....98.70

b. **UN012** For each employee, in addition to the above.....9.00.....9.45

Theaters—	Seats—	—	—
Less than 300 seats—	—	275.00—	—
More than 300 seats—	—	330.00—	—
Other amusement/recreation if inventory is part of the business then subject to merchant tax also—	—	94.00—	—
Construction—	—	—	—
All other contractors—	—	141.00—	—
Building contractors, general—	—	141.00—	—
Cabinet shops, millwork, novelty, etc.—	—	141.00—	—
Eng. or heavy const. contractor—	—	141.00—	—
Engineer, liaison service—	Each—	0.00—	47.00—
Painter, paper hanger, sheetrock, etc.—	—	94.00—	—
Wood yard or dealer—	—	94.00—	—
Construction, other—	—	141.00—	—
Education, Day Care—	—	—	—
Day care, up to 15 children—	Children—	80.00—	—
Day care, 16–60 clients—	Children—	150.00—	—
Day care, more than 61 clients—	Children—	225.00—	—
Private schools, 1–15 students—	Students—	80.00—	—
Private schools, 17–50 students—	Students—	140.00—	—
Private schools, more than 51 students—	students—	200.00—	—
Day care, nonprofit—	—	47.00—	—
Financial—	—	—	—
Automatic teller, each location per machine—	Machines—	—	110.00—
Banks, S & L, loan companies—	—	220.00—	—
Gas stations, including convenience stores—	—	—	—
Filling station: pumps only, store is extra—	—	94.00—	—
Hospitals, Labs, Care Facilities—	—	—	—
Hospitals/clinics/convalescent home, each patient, less than 10 beds—	Beds—	141.00—	—
Hospitals/clinics/convalescent, per bed over 10—	Beds—	9.00—	—

Laboratory—	—	94.00—	—
Nursing homes—	—	94.00—	—
Housing and Lodging—	—	—	—
Hotels/motels, per unit—	Rooms—	—	11.00—
Rental, commercial property, per location—	—	100.00—	—
Rental property, single family—	Units—	—	62.00—
Rental, duplex/other, per unit—	Units—	—	26.00—
Rental, other—	Units—	—	26.00—
Rental service within town limits—	—	141.00—	—
Office—Business—	—	—	—
Administrator—	—	141.00—	—
Artist—	—	94.00—	—
Broadcasting stations—	—	141.00—	—
Broker, merchandise—	—	141.00—	—
Broker, mortgage or loan—	—	141.00—	—
Broker, yacht sales—	—	141.00—	—
Brokers, business—	—	141.00—	—
Business office, unclassified herein—	—	141.00—	—
Collection agency, to include one employee—	—	94.00—	—
More than one employee, per employee—	Employees—	94.00—	—
Consultants and/or business advisors, where advice is the only service rendered, and nothing is bought or sold in connection with the service rendered. Includes: bond consultants; city planning consultants; landscape architects; computer consultants (software or Website developer, system designer or similar lines); engineers (civil, consulting, drafting, electrical, mechanical, or similar lines, where a contractor's license is not required); investment securities consultants; naturalization consultants; personal problem consultants; public relations consultants; tax consultants; and other similar professionals—	—	—	—
Consultant, individual—	—	141.00—	—

Consulting firm with employees—	—	141.00—	—
Detectives/detective agencies—	—	141.00—	—
Employment agencies—	—	141.00—	—
Exterminator, pest control—	—	141.00—	—
Home occupations—	—	141.00—	—
Insurance agency, health/life/property—	—	141.00—	—
Insurance, title agency—	—	94.00—	—
Insurance or bonding company—	—	141.00—	—
Insurance agency, each licensed agent—	Agents—	—	19.00—
Interior decorator/designer—	—	94.00—	—
Land development management office—	—	141.00—	—
Modeling agency—	—	94.00—	—
Multiservice—	—	141.00—	—
Newspapers—	—	141.00—	—
Newsstand, retail—	—	94.00—	—
Optician—	—	141.00—	—
Orthopedic shoe technician service—	—	94.00—	—
Promotion of sports—	—	94.00—	—
Real estate broker/appraiser—	—	141.00—	—
Real estate sales agent/broker per agent/broker—	—	94.00—	—
Research services—	—	94.00—	—
Solicitors—	—	94.00—	—
Telephone answering service—	—	94.00—	—
Telephone company—	—	420.00—	—
Business, other (if inventory is part of the business then subject to merchant tax also)—	—	141.00—	—
Office Professional—	—	—	—
Accountant/bookkeeper—	—	94.00—	—
Animal hospitals—	—	141.00—	—
Architect certificate from Florida Board of Architecture required—	—	141.00—	—

Attorneys at law, without further business tax receipt, may act as a collection agency and may pay taxes for clients without being classified as a tax collection agency; may also act as insurance adjustor, F.S. § 626.851 et seq.	Each atty.—	—	141.00—
Auditors/CPA's—	—	141.00—	—
Chiropractors—	—	141.00—	—
Dental hygienist—	—	94.00—	—
Dentist—	Each—	—	94.00—
Physician, surgeon—	Units—	—	141.00—
Veterinary surgeon or vet—	—	141.00—	—
Office, professional, other (if inventory is part of the business then subject to merchant tax also)—	—	141.00—	—
Restaurants, Food Service and Processing	—	—	—
Bakery/baker, retail/wholesale—	—	94.00—	—
Butcher shops—	—	94.00—	—
Caterer—	—	94.00—	—
Cold drink stands—	—	94.00—	—
Delicatessen—	—	94.00—	—
Fish market—	—	94.00—	—
Ice cream parlor—	—	94.00—	—
Restaurant, capacity to 25 patrons—	—	94.00—	—
Restaurant, take-out service—	—	94.00—	—
Restaurant, 26–75 patrons—	—	125.00—	—
Restaurant, over 75 patrons—	—	200.00—	—
Concession—	—	94.00—	—
Retail and Wholesale Sales	—	—	—
Artisans or craftsman—	—	94.00—	—
Bicycle dealers/service—	—	—	47.00—
Consignment shop—	—	94.00—	—
Fire extinguishers sales and service—	—	94.00—	—
Fire extinguishers/from truck—	Trucks—	94.00—	—

Gas/propane wholesale, one truck —	—	189.00 —	—
Oil/gas, bottled, truck service—	Trucks—	—	94.00—
Gas, retail dealers—	—	94.00 —	—
Gas/propane filling stations —	—	94.00 —	—
Ice cream/nuts/popcorn/vehicle —	Vehicles—	—	47.00—
Jewelry or watch repairing —	—	94.00 —	—
Office equipment rental svc.—	—	94.00 —	—
Pet shops, birds, fish, aquaria—	—	94.00—	—
Printer, printing services—	—	94.00—	—
Shoe and boot repair shops—	—	94.00—	—
Swimming pool—	—	94.00 —	—
Concession —	—	18.00—	—
Retail/wholesale, other (if inventory is part of the business then subject to merchant tax also) —	—	94.00—	—
Services —	—	—	—
Alterations not including businesses where alterations or repairs are incidental to the primary business —	—	94.00—	—
Animal and/or dog grooming —	—	—	47.00 —
Auctioneer, fixed building —	—	94.00—	—
Auctioneer, no fixed building—	—	141.00—	—
Barbershop/beauty parlor—	Chair—	—	94.00 —
Each additional chair—	Chair—	—	9.00 —
Bench advertising, per bench—	Benches —	—	47.00—
Bingo parlor—	—	220.00—	—
Boats, hire/canoes/row/motor —	—	94.00—	—
Burglar alarm system/services—	—	94.00—	—
Car wash with service station —	—	94.00 —	—
Car wash business—	—	94.00—	—
Carpet cleaner vehicle service—	Vehicles—	—	47.00—
Cleaning service/pressure washing —	—	94.00 —	—
Garbage/trash private firm—	—	94.00—	—

Janitorial, from truck—	—	94.00—	—
Janitorial, residential/commercial clients—	—	94.00—	—
Key or locksmith—	—	94.00—	—
Laundry, coin-op service 1–20 machines—	—	94.00—	—
More than 20 machines: base tax plus per machine tax—	Machines—	—	5.00—
Laundry vending, soap etc., 1–4 machines—	—	19.00—	—
Laundry vending, soap etc., 5 or more per machine—	—	—	5.00—
Laundry, dry cleaning—	—	94.00—	—
Laundry pick up station—	—	94.00—	—
Mail or package delivery, courier—	—	220.00—	—
Mail order establishment—	—	94.00—	—
Mail retail—	—	94.00—	—
Masseur—	Each—	—	47.00—
Messenger/package delivery service—	—	94.00—	—
Personal service not categorized—	—	94.00—	—
Repair shop/service, per vehicle—	Vehicles—	—	47.00—
Repair shop/service, business in town—	—	240.00—	—
Photo studio—	—	94.00—	—
Tailor—	—	94.00—	—
Tanning parlor—	—	94.00—	—
Ticket booking office—	—	94.00—	—
Portable toilet service—	—	94.00—	—
Travel agency/bureau—	—	94.00—	—
Services, other (if inventory is part of the business then subject to merchant tax also)—	—	94.00—	—
Storage, Warehousing—	—	—	—
Bottlers/Warehouse soft drinks, 250K—	—	210.00—	—
Warehouse, single use—	—	94.00—	—
Warehouse, office less than or equal to 5,000 square feet—	—	94.00—	—
Warehouse, office greater than 5,000 per additional 5,000—	—	141.00—	—

square feet or fraction thereof—			
Warehouse, other (if inventory is part of the business then subject to merchant tax also)—	—	141.00—	—
Transportation, Communication, Utilities—	—	—	—
Cell tower, radio/TV tower—	—	141.00—	—
Each additional lessee—	Lessee—	—	141.00—
ATV sales and service plus business tax based on value of inventory—	—	141.00—	—
New or used boat sales plus business tax based on value of inventory—	—	300.00—	—
New and used boats as above are required to obtain a business tax receipt for each of the following additional businesses conducted on the site: boat repair shop; paint and body shop; parts department whether retail sales or in association with repair shop. Parts and sales business tax receipt is based on inventory.—	—	—	—
Boat repair/parts install—	—	141.00—	—
Boat paint and body shop—	—	240.00—	—
Boat used parts dealer—	—	94.00—	—
Boat storage—	—	184.00—	—
Motor vehicle sales, new—Franchise agencies or persons engaged in the sale of new automobiles, motor homes or trucks shall be subject to the following schedule of business taxes based on the number of only new units sold per annum: preceding year, plus business tax based on value of inventory.—	—	—	—
1–99—	Cars/year—	284.00—	—
100–149—	Cars/year—	330.00—	—
150–199—	Cars/Year—	441.00—	—
200–249—	Cars/year—	459.00—	—
250–299—	Cars/Year—	551.00—	—
300–349—	Cars/year—	551.00—	—
350 or over—	Cars/year—	630.00—	—

Motor vehicle sales, used— Agencies or persons engaged in the sale of used automobiles, motor homes or trucks shall be subject to the following schedule of business taxes based on the number of only used units sold per annum: preceding year, plus business tax based on value of inventory.—	—	—	—
1— 99—	Cars/year—	141.00—	—
100— 149—	Cars/Year—	212.00—	—
150— 199—	Cars/year—	284.00—	—
200— 249—	Cars/year—	284.00—	—
250— 299—	Cars/year—	332.00—	—
300— 349—	Cars/year—	386.00—	—
350 or over—	Cars/year—	441.00—	—
New and used vehicles as enumerated above are required to obtain a business tax receipt for each of the following additional businesses conducted on the site: motor vehicle repair shop; paint and body shop; parts department whether retail sales or in association with repair shop; used cars. Parts and sales business tax receipt is based on inventory.—	—	—	—
Motor vehicles assoc. agency (e.g. AAA), base operation—	—	94.00—	—
Motor vehicles assoc. agency per salesperson—	Sales person—	18.00—	—
Motor vehicle repair/parts install—	—	141.00—	—
Motor vehicle paint and body shop—	—	240.00—	—
Motor vehicle used parts dealer—	—	94.00—	—
Motor vehicle storage—	—	184.00—	—
Motor vehicles, rental headquarter—	—	94.00—	—
Taxicabs and for hire vehicles of any form, proof of minimum insurance required by state department of motor vehicles. A sworn copy of rate and fare schedule must be filed with permit application.—	—	—	—
Taxi business to include one vehicle—	—	94.00—	—
Additional vehicles per vehicle—	—	—	94.00—

Auto-wrecking service/towing per vehicle (if registered with law enforcement departments) —	Vehicles —	94.00 —	—
Vending Machines —	—	—	—
Vending, coin-operated and other machines — The following machines are exempt: postage stamps; drinking cups; unadulterated Florida citrus juice; parcel checking lockers and toiled locks; and cigarette machines. Operator must furnish a list of locations; tags must be attached to machines; if electrically operated, log application to electrical inspector. There is a maximum tax of \$2,000 per year. For items not herein specified, such tax shall be determined from time to time by the town manager on a basis comparative with other vending machines. —	—	—	—
C.O. vending machine per machine —	Machines —	—	66.00 —
C.O. pinball/video games —	Machines —	—	66.00 —
Game arcades/parlors —	# of games —	—	94.00 —
Other	—	—	—
Adult entertainment —	—	1,100.00 —	—
Junk yard —	—	450.00 —	—
Pawnbrokers/pawn shops require approval by the town commission, after a permit has been issued by law enforcement personnel, \$250.00 cash or surety bond. If selling other than articles taken on pledge, a merchant business tax receipt is required in addition to the pawnbroker's business tax receipt —	—	500.00 —	—
Merchandise inventory taxes —	—	—	—
Merchant. All merchandise not otherwise provided for in this article shall be classified as mercantile lines and each person engaged in the sale of such merchandise is required to cover their operations by obtaining a business tax receipt. —	—	500.00 —	—

Section 6. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent

jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 7. **Repeal of Laws in Conflict.** Ordinance 22-2007 is hereby repealed, and shall be replaced by this Ordinance. All ordinances or parts of ordinances in conflict herewith, specifically including but not limited to, Ordinance 22-2007, are hereby repealed to the extent of such conflict.

Section 8. **Codification.** The sections of the Ordinance may be made a part of the Town Code of Laws and Ordinances and may be re-numbered or re-lettered to accomplish such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word.

Section 9. **Effective Date.** This Ordinance shall take effect immediately upon adoption, however the taxes adopted hereby shall be levied as of Fiscal Year 2008-2009.

Upon First Reading this 17 day of September, 2008, the foregoing Ordinance, was offered by Commissioner Carey who moved its approval. The motion was seconded by Commissioner Balius and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR DESCA DUBOIS	_____	_____✓
VICE MAYOR ED DALY	_____✓	_____
COMMISSIONER CHUCK BALIUS	_____✓	_____
COMMISSIONER JEFF CAREY	_____✓	_____
COMMISSIONER PATRICIA OSTERMAN	_____✓	_____

PUBLISHED IN THE PALM BEACH POST THIS 21 DAY OF September, 2008

Upon Second Reading this 15 day of October, 2008, the foregoing Ordinance, was offered by Commissioner Carey who moved its adoption. The motion was seconded by Commissioner Balius, and being put to a vote, the result was as follows:

	AYE	NAY
MAYOR DESCA DUBOIS	_____✓	_____
VICE MAYOR ED DALY	_____	_____✓
COMMISSIONER CHUCK BALIUS	_____✓	_____
COMMISSIONER JEFF CAREY	_____✓	_____
COMMISSIONER PATRICIA OSTERMAN	_____✓	_____

The Mayor thereupon declared **Ordinance No. 10-2008** duly passed and adopted this 15 day of October, 2008.

TOWN OF LAKE PARK, FLORIDA
 BY: Desca DuBois
 Mayor, Desca DuBois

ATTEST:

Vivian Mendez Lemley
 Town Clerk, Vivian Mendez Lemley
 (Town Seal)
 TOWN OF LAKE PARK
 SEAL

Approved as to form and legal sufficiency:
Thomas J. Baird
 Town Attorney, Thomas J. Baird

FLORIDA