

ORDINANCE NO. 22-2007

AN ORDINANCE OF THE TOWN COMMISSION OF THE TOWN OF LAKE PARK, FLORIDA, AMENDING THE TOWN'S CODE OF ORDINANCE CHAPTER 28, TO RECLASSIFY BUSINESSES, OCCUPATIONS AND PROFESSIONS BY CATEGORY, TO ELIMINATE THE LISTING OF CERTAIN ARCHAIC AND OBSOLETE BUSINESSES, AND TO INCREASE THE BUSINESS TAX CHARGED FOR THE PRIVILEGE OF ENGAGING IN A BUSINESS, PROFESSION, OR OCCUPATION WITHIN THE TOWN OF LAKE PARK BY AMENDING SECTION 28-41 ENTITLED "SCHEDULE OF FEES AND REGULATIONS"; 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 Florida legislature has recognized that local governments have a bona fide interest in protecting their residents from consumer fraud; 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, the Town enacted its occupational license n/k/a business tax ordinance prior to 1978; and

WHEREAS, 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, the Town Commission has not increased the taxes charged pursuant to Town Code Section 28-41 for the privilege of engaging in a business, occupation, and/or profession within the Town since 2002; and

WHEREAS, Town staff has recently reviewed Code Section 28-41 and has determined that this Code Section should be amended to eliminate certain archaic and obsolete business listings and their corresponding tax rate, to establish categories of businesses, occupations and professions as required by Chapter 205, Fla. Stat. (2007), and to increase the amount of the business tax charged by the Town in accordance with the tax rate increase methodology required by Section 205.043 (b), Fla. Stat. (2007); and

WHEREAS, the Town Commission has reviewed the recommendations of Town Staff and the proposed amendments to Section 28-41 and has determined that it is in the best interests of the public health, safety and general welfare to adopt the proposed amendments to Section 28-41.

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 true and correct and as the findings of the Town Commission.

Section 2. Chapter 28, Section 28-41 of the Code of Ordinances of the Town of Lake Park, Florida is hereby amended as follows:

~~Sec. 28-48. Schedule of fees and regulations.~~

The classifications, code numbers and rates of all annual business taxes unless otherwise specified, shall be as follows:

Classification Fee

A

~~(1) ABSTRACT COMPANIES \$141.00~~

~~Additional business tax receipt required for:~~

~~a. AM130 Sightseeing boats 47.00~~

~~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 can be issued.~~

~~(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. Requires merchant business tax receipt~~

~~(17) AR030 ARMS SALES 180.00~~

~~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. Where other merchandise is sold a merchant inventory business tax receipt is required.~~

~~(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 141.00~~

B

~~(33) BICYCLES:~~

~~a. BI010 Bicycle dealers, includes sales, rentals, and repairs. Merchant business tax receipt required.~~

~~(36) BOATS:~~

~~e. BO014 Sales. Motors, boat trailers, with an established place of business within town limits. Merchant business tax receipt required.~~

C

~~(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~~

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

~~E~~

~~(89) EN030 ENGRAVERS, when not paying any other town business tax ——— 47.00~~

~~(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. . . . 141.00~~

~~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~~

~~F~~

~~(95) FI030 FILM, VIDEO, MOTION PICTURE RENTAL LIBRARY. This is in addition to a camera shop. Where merchandise is sold, a merchant business tax is required . . . 47.00~~

~~(96) FIRE EXTINGUISHERS:~~

~~a. FI040 Sales and service, with place of business within town limits, using vehicles to perform services, merchant business tax required.~~

~~(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~~

~~(102) FUNERAL CHAPELS, UNDERTAKERS. When carrying a stock of, or selling caskets, or any other merchandise, or personal property, merchant business tax required in addition to below:~~

~~G~~

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

~~e. Bottled gas:~~

~~1. GA036 Service from a truck, with no established place of business, per vehicle . . . 47.00~~

~~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.~~

~~(107) **GU010 GUNSMITH**, if selling arms merchant business tax also required . . . 47.00~~

H

~~(119) **IN005 INCOME TAX SERVICE, INDIVIDUAL**, 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.~~

~~(122) **IN050 INTERIOR DECORATOR, DESIGNER DISPLAY ROOMS AND SHOWROOMS**, where no stock on floor is carried for sale. Merchant business tax is if stock is sold from the floor . . . 47.00~~

J

~~(125) **JE010 JEWELRY OR WATCH REPAIRING**, if part of a business establishment, a merchant business tax also required . . . 28.00~~

~~(126) **JUNK DEALER OR SHOP, GATHERER, JUNKYARD:**~~

~~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~~

K

~~(128) **KE040 KEY OR LOCKSMITH**, when not paying any other town business tax . . . 27.00~~

M

~~(135) **MA062 MAIL RETAIL STORE, MAIL BOX CENTER**, not United States Postal Service, if selling merchandise must also obtain merchant business tax receipt. . . 47.00~~

~~(139) **ME020 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 as follows: The business tax on every merchant, whether any other business tax is required by any subsection of this article or not, shall be measured by the amount of stock of merchandise and shall be figured and arrived at as follows:~~

~~a. For the first \$1,000.00 or fraction of \$1,000.00 of stock of merchandise 21.00~~

~~b. For each additional \$1,000.00 or fraction thereof 5.00~~

e. The amount calculated per a. and b. above shall be multiplied by a constant factor as outlined below, to determine the total license business tax due:

TABLE INSET:

<i>Calculated Amount per a. and b. above—</i>	<i>Constant Factor—</i>
\$100.00 or less	1.0—
\$101.00 to \$300.00	1.0—
Over \$300.00	1.0—

d. 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 \$20.00 on a merchandise valuation of \$1,000.00. Inventory shall be taken 60 days after 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.

(144) ~~MOTOR VEHICLE SALES, SERVICE, REPAIR, RENTAL, SHIPPING, TOWING,~~ includes automobiles, trucks, tractors, and motoreycles.

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:

Preceding year

- i. AU070 4 to 99 — 189.00
- ii. AU071 100 to 149 220.00
- iii. AU072 150 to 199 294.00
- iv. AU073 200 to 249 367.00
- v. AU074 250 to 299 441.00
- vi. AU075 300 to 349 441.00
- vii. AU076 350 or over 504.00

2. Used vehicles or new tractors. 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:

Preceding year

- i. AU080 4 to 99 — 94.00
- ii. AU081 100 to 149 — 141.00
- iii. AU082 150 to 199 — 189.00
- iv. AU083 200 to 249 — 189.00

v. ~~AU084 250 to 299 221.00~~

vi. ~~AU085 300 to 349 257.00~~

vii. ~~AU086 350 or over . . . 294.00~~

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.~~

~~New parts merchant business tax receipt required, business tax based on inventory.~~

~~AU130 Used parts (secondhand dealer) 47.00~~

~~No business tax receipt required for auto wrecking if used in normal course of business and not registered with law enforcement departments for calls. Notice to chief of police of any autos purchased from juveniles~~

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

~~(146) MUSIC:~~

a. ~~MU010 Conservatory 47.00~~

~~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, a merchant business tax receipt is required.~~

b. ~~Playing machines, coin-operated, see COIN-OPERATED MACHINES.~~

c. ~~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, then a merchant business tax receipt is required.~~

~~N~~

~~(148) NEWS:~~

a. ~~NE002 Magazine depot, wholesale 47.00~~

~~If merchandise is sold, an additional merchant business tax receipt is required.~~

~~P~~

~~(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 bond. If selling other than articles taken on pledge, a merchant business tax receipt license is required in addition to the pawnbroker's business tax receipt. . . 400.00~~

~~(162) PE020 PET SHOPS, BIRDS, FISH AQUARIA, includes the sale of supplies, pet foods, etc. Merchant business tax receipt also required — 47.00~~

~~F~~

~~(192) TA040 TAXIDERMIST, where merchandise is carried, merchant business tax receipt is also required — 94.00~~

~~(194) TE030 TELEPHONE COMPANY, includes telecommunications, beepers, wireless service providers, not including retail sales of equipment, which requires a merchant business tax receipt 420.00~~

~~U~~

~~(198) UNIFORM SALES OR RENTALS:~~

~~a. With an established place of business within the town limits, merchant business tax receipt.~~

~~W~~

~~(201) WATER SOFTENER SALES, SERVICE, INSTALLATION:~~

~~a. WA030 Sales and rental of equipment and service. Merchant business tax receipt required with an established place of business in the town.~~

Sec. 28-41. Schedule of Taxes and regulations

Sec. 28-51. Schedule of Taxes and regulations

All businesses that maintain an inventory for resale shall be subject to a merchant inventory tax in addition to any base operation taxes. The business tax on every merchant, whether any other business tax is required by any subsection of this article or not, shall be measured by the amount of stock of merchandise and shall be figured and arrived at as follows:

FIRST \$1000 OR FRACTION THEREOF	\$42.00
PER EACH ADDITIONAL \$1000.00 or fraction thereof	\$6.25

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 \$40.00 on a merchandise valuation of \$1,000.00. Inventory shall be taken 60 days after 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.

Description	Units	Base tax	Min. tax
Agriculture, Forestry, Fishing			
FLORIST-IN BUSINESS OR AS PART OF GROCERY STORE		\$94	
LAWN & GARDEN SERVICE		\$94	
LAWN/GARDEN-NON LOCAL/VEHICLE	VEHICLE		\$94
NURSERY IN TOWN LIMITS		\$94	
NURSERY MTC. SVC.		\$94	
GARDEN/FRUIT STAND		\$94	
OTHER AG/GARDEN if inventory is part of the business then subject to merchant tax also		\$94	
Amusement, Recreation, etc			
ATHLETIC CLUBS		\$94	
ATHLETIC CLUBS additional tax per employee			\$9
DANCE STUDIO		\$94	
MUSIC CONSERVATORY		\$94	
PHYSICAL FITNESS FACILITIES, GYM		\$94	
POOL / BILLIARD ROOMS	TABLES		\$22
THEATERS	SEATS		
	LESS THAN 300 SEATS	\$275	
	MORE THAN 300 SEATS	\$330	
OTHER AMUSEMENT/RECREATION if inventory is part of the business then subject to merchant tax also		\$94	
Construction			
ALL OTHER CONTRACTORS		\$141	
BUILDING CONTRACTORS, GENERAL		\$141	
CABINET SHOPS, MILLWORK, NOVELTY, ETC		\$141	
ENG OR HEAVY CONST. CONTRACTOR		\$141	
ENGINEER; LIAISON SERVICE	EACH	\$0	\$47
PAINTER, PAPER HANGER, SHEETROCK, ETC		\$94	
WOOD YARD OR DEALER		\$94	
CONSTRUCTION OTHER		\$141	
Education, Day Care			
DAYCARE - UP TO 15 CHILDREN	CHILDREN	\$80	
DAYCARE - 16-60 CLIENTS	CHILDREN	\$150	
DAYCARE - MORE THAN 61 CLIENTS	CHILDREN	\$225	
PRIVATE SCHOOLS - 1 TO 15 STU	STUDENTS	\$80	
PRIVATE SCHOOLS - 17 TO 50 STUDENTS	STUDENTS	\$140	

PRIVATE SCHOOLS - MORE THAN 51 STUDENTS	STUDENTS	\$200	
DAYCARE-NONPROFIT		\$47	
Financial			
AUTOMATIC TELLER- EA. LOCATION PER MACHINE	MACHINES		\$110
BANKS - S & L, LOAN COMPANIES		\$220	
Gas Stations, including convenience stores			
FILLING STATION - PUMPS ONLY - STORE IS EXTRA		\$94	
Hospitals, Labs, Care Facilities			
HOSP/CLN/CONVL HOME EA PATIENT- LESS THAN 10 BEDS	BEDS	\$141	
HOSPITALS/CLINICS/CONVALESCENT - PER BED OVER 10	BEDS	\$9	
LABORATORY		\$94	
NURSING HOMES		\$94	
Housing and Lodging			
HOTELS / MOTELS - PER UNIT	ROOMS		\$11
RENTAL - COMMERCIAL PROP. Per location		\$100	
RENTAL PROPERTY- SINGLE FAMILY	UNITS		\$62
RENTAL-DUPLEX/OTHER - PER UNIT	UNITS		\$26
RENTAL OTHER	UNITS		\$26
RENTAL SVC. W/IN TOWN LIMITS		\$141	
Office - Business			
ADMINISTRATOR		\$141	
ARTIST		\$94	
BROADCASTING STATIONS		\$141	
BROKER - MERCHANDISE		\$141	
BROKER - MTG OR LOAN		\$141	
BROKER - YACHT SALES		\$141	
BROKERS - BUSINESS		\$141	
BUSINESS OFFICE - UNCLASSIFIED HEREIN		\$141	
COLLECTION AGENCY - TO INCLUDE ONE EMPLOYEE		\$94	
MORE THAN ONE EMPLOYEE - PER EMPLOYEE	EMPLOYEES	\$94	

CONSULTANT 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 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			
CONSULTANT, INDIVIDUAL		\$141	
CONSULTING FIRM W/EMPLOYEES		\$141	
DETECTIVES /DETECTIVE AGENCIES		\$141	
EMPLOYMENT AGENCIES		\$141	
EXTERMINATOR, PEST CONTROL		\$141	
HOME OCCUPATIONS		\$141	
INS AGENCY - HEALTH/LIFE/PROP.		\$141	
INSURANCE - TITLE AGENCY		\$94	
INSURANCE OR BONDING COMPANY		\$141	
INSURANCE AGENCY - EACH LIC. AGENT	AGENTS		\$19
INTERIOR DECORATOR/DESIGNER		\$94	
LAND DEV. MGT. OFFICE		\$141	
MODELING AGENCY		\$94	
MULTI-SERVICE		\$141	
NEWSPAPERS		\$141	
NEWSSTAND - RETAIL		\$94	
OPTICIAN		\$141	
ORTHOPEDIC SHOE TECHNICIAN SVC		\$94	
PROMOTION OF SPORTS		\$94	
REAL ESTATE BROKERAGE / APPRAISER		\$141	
REAL ESTATE SALES AGENT/BROKER per agent/broker		\$94	
RESEARCH SERVICES		\$94	
SOLICITORS		\$94	
TELEPHONE ANSWERING SERVICE		\$94	
TELEPHONE COMPANY		\$420	
BUSINESS - OTHER if inventory is part of the business then subject to merchant tax also		\$141	
Office - Professional			
ACCOUNTANT/ BOOKKEEPER		\$94	
ANIMAL HOSPITALS		\$141	

ARCHITECT Certificate from Florida Board of Architecture required		\$141	
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
AUDITORS / CPA'S		\$141	
CHIROPRACTORS		\$141	
DENTAL HYGIENIST		\$94	
DENTIST	EACH		\$94
PHYSICIAN, SURGEON	UNITS		\$141
VETERINARY SURGEON OR VET		\$141	
OFFICE - PROFESSIONAL OTHER if inventory is part of the business then subject to merchant tax also		\$141	
Restaurants, food service and processing			
BAKERY / BAKER - RETAIL/WHOLESALE		\$94	
BUTCHER SHOPS		\$94	
CATERER		\$94	
COLD DRINK STANDS		\$94	
DELICATESSEN		\$94	
FISH MARKET		\$94	
ICE CREAM PARLOR		\$94	
RESTAURANT capacity to 25 patrons		\$94	
RESTAURANT - TAKE OUT SERVICE		\$94	
RESTAURANT 26 - 75 Patrons		\$125	
RESTAURANT OVER 75 Patrons		\$200	
CONCESSION		\$94	
Retail and Wholesale Sales			
ARTISANS OR CRAFTSMAN		\$94	
BICYCLE DEALERS/SERVICE			\$47
CONSIGNMENT SHOP		\$94	
FIRE EXTINGUISHERS SALES & SERVICE		\$94	
FIRE EXTINGUISHERS /FROM TRUCK	TRUCKS	\$94	
GAS / PROPANE WHOLESALE one truck		\$189	
OIL / GAS - BOTTLED - TRUCK SERVICE	TRUCKS		\$94
GAS - RETAIL DEALERS		\$94	
GAS / PROPANE FILLING STATIONS		\$94	
ICE CREAM/NUTS/POPCORN/VEHICLE	VEHICLES		\$47
JEWELRY OR WATCH REPAIRING		\$94	
OFFICE EQUIPMENT RENTAL SVC.		\$94	

PET SHOPS, BIRDS, FISH, AQUARIA		\$94	
PRINTER, PRINTING SERVICES		\$94	
SHOE AND BOOT REPAIR SHOPS		\$94	
SWIMMING POOL		\$94	
CONCESSION		\$18	
RETAIL/WHOLESALE OTHER if inventory is part of the business then subject to merchant tax also		\$94	
Services			
ALTERATIONS not including businesses where alterations or repairs are incidental to the primary business		\$94	
ANIMAL AND / OR DOG GROOMING			\$47
AUCTIONEER -FIXED BUILDING		\$94	
AUCTIONEER - NO FIXED BUILDING		\$141	
BARBERSHOP / BEAUTY PARLOR	CHAIR		\$94
	EACH ADDITIONAL CHAIR		\$9
BENCH ADVERTISING - PER BENCH	BENCHES		\$47
BINGO PARLOR		\$220	
BOATS - HIRE/CANOES/ROW/MOTOR		\$94	
BURGLAR ALARM SYSTEM -SERVICES		\$94	
CAR WASH - WITH SVC. STATION		\$94	
CAR WASH BUSINESS		\$94	
CARPET CLEANER VEHICLE SERVICE	VEHICLES		\$47
CLEANING SERVICE / PRESSURE WASHING		\$94	
GARBAGE / TRASH PRIVATE FIRM		\$94	
JANITORIAL - FROM TRUCK		\$94	
JANITORIAL - RES/COMM CLIENTS		\$94	
KEY OR LOCKSMITH		\$94	
LAUNDRY - COIN OP SERVICE 1 to 20 machines		\$94	
	MACHINES		\$5
More than 20 machines: BASE tax plus per machine tax			\$5
LAUNDRY VENDING - SOAP ETC. 1-4 machines		\$19	
LAUNDRY VENDING - SOAP ETC. 5 or more per machine			\$5
LAUNDRY - DRY CLEANING		\$94	
LAUNDRY PICK UP STATION		\$94	
MAIL OR PACKAGE DEL., COURIER		\$220	
MAIL ORDER ESTABLISHMENT		\$94	
MAIL RETAIL		\$94	
MASSEUR	EACH		\$47
MESSENGER/PKG DELIVERY SERVICE		\$94	
PERSONAL SVC. NOT CATEGORIZED		\$94	

REPAIR SHOP / SVC. PER VEHICLE	VEHICLES		\$47
REPAIR SHOP/SVC - BUS. IN TOWN		\$240	
PHOTO STUDIO		\$94	
TAILOR		\$94	
TANNING PARLOR		\$94	
TICKET BOOKING OFFICE		\$94	
PORTABLE TOILET SERVICE		\$94	
TRAVEL AGENCY / BUREAU		\$94	
SERVICES OTHER if inventory is part of the business then subject to merchant tax also.		\$94	
Storage, Warehousing			
BOTTLERS/WSHE SOFT DRINKS-250K		\$210	
WAREHOUSE - SINGLE USE		\$94	
WAREHOUSE - OFFICE less than or equal to 5,000 square feet		\$94	
WAREHOUSE - OFFICE greater than 5,000 per additional 5,000 square feet or fraction thereof		\$141	
WAREHOUSE OTHER if inventory is part of the business then subject to merchant tax also		\$141	
Transportation, Communication, Utilities			
CELL TOWER, RADIO/TV TOWER		\$141	
each additional lessee	LESSEE		\$141
ATV SALES AND SERVICE plus business tax based on value of inventory		\$141	
NEW OR USED BOAT SALES plus business tax based on value of inventory		\$300	
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 & sales business tax receipt is based on inventory.			
BOAT REPAIR/PARTS INSTALL		\$141	
BOAT PAINT AND BODY SHOP		\$240	
BOAT USED PARTS DEALER		\$94	
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/YR	\$284	
100-149	CARS/YR	\$330	
150-199	CARS/YR	\$441	
200-249	CARS/YR	\$459	
250-299	CARS/YR	\$551	
300-349	CARS/YR	\$551	
350 or over	CARS/YR	\$630	
MOTOR VEHICLE SALES - USED 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/YR	\$141	
100-149	CARS/YR	\$212	
150-199	CARS/YR	\$284	
200-249	CARS/YR	\$284	
250-299	CARS/YR	\$332	
300-349	CARS/YR	\$386	
350 or over	CARS/YR	\$441	
NEW and USED vehicles as enumerated in Sec 1 and 2 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 & sales business tax receipt is based on inventory.			
MOTOR VEHICLES ASSOC. AGENCY (e.g. AAA) Base Operation		\$94	
MOTOR VEHICLES ASSOC. AGENCY per salesperson	Sales person	\$18	
MOTOR VEH. REPAIR/PARTS INSTALL		\$141	
MOTOR VEH. PAINT AND BODY SHOP		\$240	
MOTOR VEH. USED PARTS DEALER		\$94	
MOTOR VEH. STORAGE		\$184	
MOTOR VEHICLES-RENTAL HEADQTR.		\$94	
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	
Additional vehicles per vehicle			\$94
AUTO WRECKING SERVICE / TOWING per vehicle - if registered with law enforcement departments.	VEHICLES	\$94	
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
C.O. PINBALL / VIDEO GAMES	MACHINES		\$66
GAME ARCADES/PARLORS	# OF GAMES		\$94
Other			
ADULT ENTERTAINMENT		\$1,100	
JUNK YARD		\$450	
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	
Merchant 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	

Section 2. **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 3. **Repeal of Laws in Conflict.** All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 4. **Codification.** The sections of the Ordinance may be made a part of the Town Code of Laws and Ordinances and may be renumbered or relettered to accomplish such, and the word “ordinance” may be changed to “section,” “article,” or any other appropriate word.

Section 5. **Effective Date.** This Ordinance shall take effect immediately upon adoption.

Upon First Reading this 22 day of August, 2007,
 the foregoing Ordinance 22-2007, was offered by Commissioner Balius
 who moved its approval. The motion was seconded by Commissioner Carey,
 and being put to a vote, the result was as follows:

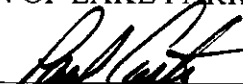
	AYE	NAY
MAYOR PAUL CASTRO	<u>X</u>	_____
VICE MAYOR ED DALY	<u>X</u>	_____
COMMISSIONER CHUCK BALIUS	<u>X</u>	_____
COMMISSIONER JEFF CAREY	<u>X</u>	_____
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	_____

Upon Second Reading this 12 day of September, 2007, the foregoing
 Ordinance 22-2007, was offered by Commissioner Balius who
 moved its adoption. The motion was seconded by Commissioner Osterman,
 and being put to a vote, the result was as follows:

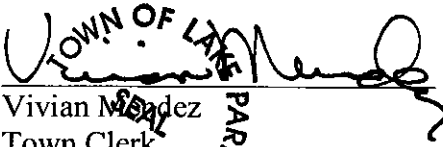
	AYE	NAY
MAYOR PAUL CASTRO	<u>X</u>	_____
VICE MAYOR ED DALY	<u>X</u>	_____
COMMISSIONER CHUCK BALIUS	<u>X</u>	_____
COMMISSIONER JEFF CAREY	<u>X</u>	_____
COMMISSIONER PATRICIA OSTERMAN	<u>X</u>	_____

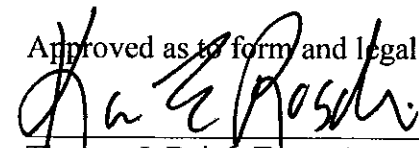
The Mayor thereupon declared Ordinance No. 22-2007 duly passed and adopted this
12 day of September, 2007.

TOWN OF LAKE PARK, FLORIDA

BY: 
 Mayor Paul Castro

ATTEST:


 Vivian Mendez
 Town Clerk
 TOWN OF LAKE PARK
 FLORIDA

Approved as to form and legal sufficiency:

 for Thomas J. Baird, Town Attorney