

ORDINANCE NO. _____

AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, ENTITLED "TAXATION," BY AMENDING ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-379, "SCHEDULE OF TAXES," BY UPDATING THE "SCHEDULE OF TAXES" AND MOVING ALL FEES TO APPENDIX "A," PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, on September 25, 2019, the Mayor and City Commission adopted Ordinance No. 2019-4299 which, in pertinent part, provides that all fees and charges established by the City Commission shall be set forth in Appendix "A" to the City Code, entitled "Fee Schedule," and provides for an annual adjustment for certain specified fees and charges to reflect increases in the Consumer Price Index ("CPI"); and

WHEREAS, at the December 13, 2023 City Commission meeting, at the request of Vice-Mayor Laura Dominguez, the Mayor and City Commission referred an item to the Finance and Economic Resiliency Committee ("FERC" or "Committee") to discuss and consider amending the schedule of fees applicable to business tax receipts (BTRs) issued to home-based businesses in the City and to compare with charges imposed upon home-based businesses by other municipalities in Miami-Dade County; and

WHEREAS, the item was presented at the February 23, 2024 FERC meeting and the Administration was requested to return to the Committee with an updated schedule of fees, reducing home-based business taxes, and refreshing recommended BTR categories; and

WHEREAS, the updated schedule of fees, reducing home-based business taxes and refreshing recommended BTR categories was presented and discussed at the May 24, 2024 FERC meeting, and the Committee unanimously recommended for the proposed Ordinance to be brought forth to the full City Commission for first reading; and

WHEREAS, additionally, Section 102-379 was amended to move all business tax categories to the Fee Schedule in "Appendix A" attached to this Ordinance as "Exhibit A."

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA:

SECTION 1. That Section 102-379 of Article V, entitled "Local Business Tax," of Chapter 102, entitled "Taxation," of the Code of the City of Miami Beach is hereby amended as follows:

Chapter 102. TAXATION

* * *

Article V. Local Business Tax

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Sec. 102-379. Schedule of taxes, effective October 1, 2016.

- (a) Business taxes for the following businesses, occupations or professions are hereby levied and imposed as follows: reflected in Appendix A entitled "Fee Schedule".
- (b) ~~Effective on October 1, 2005 (fiscal year 2005-2006), the following business taxes will be increased by five percent rounded to the nearest dollar, and further increased by five percent every other year on October 1, until such taxes/fees have caught up with the cumulative percentage change in the Consumer Price Index (CPI) measure between June 1994 through March 2003, which is 24.5 percent; further providing for another change equal to the cumulative percentage change in the CPI from March 2003 to September 2011.~~
- (c) ~~As provided in Resolution No. 2003-25299, a review of the annual permit fee/business tax will be required whenever the change in the Consumer Price Index (CPI), between the latest CPI and the date of the CPI used for the last tax/fee adjustment, is five percent or greater.~~
- (d) ~~Effective on October 1, 2009 (fiscal year 2009-2010), business tax receipt applications shall be charged a \$45.00 fee for the processing of new applications.~~

| Occupation Code | Business Tax Category | Amount |
|-----------------|--|----------|
| | A | |
| 95000200 | Accountant, auditor; requires state license | 269.00 |
| 95000300 | Acupuncturist; requires state license | 233.00 |
| | Additions recovery facility | 1,104.00 |
| | Adult day care center | 331.00 |
| | Adult family care home: | |
| | –1. First 10 beds | 212.00 |
| | –2. Each additional bed | 6.00 |
| | Ambulatory surgical center (ASC) | 353.00 |
| | Assisted living facility (ALF): | |
| | –1. First 10 beds | 212.00 |
| | –2. Each additional bed | 6.00 |
| 95000500 | Advertising, all kinds | 233.00 |
| 95901000 | Adult entertainment establishments; must be 300 ft. from schools and churches | 6,701.00 |
| 95000601 | Agents, bureau, brokers, operators or dealers of all kinds, including commercial, insurance, loans, claims, transportation, manufacturer or any other kind of business or occupation except pawnbrokers, for each class of | |

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| | business handled, etc., unless covered elsewhere in this section; appropriate license required: | |
| | –1. Each firm | 233.00 |
| | –2. Ea. individual as salesman | 100.00 |
| | –3. Ea. individual as broker | 233.00 |
| | –4. Business broker | 233.00 |
| | –5. Business consultant | 269.00 |
| | Alcohol beverage establishments selling beer, wine and/or liquor for consumption on premises: | |
| 95000700 | –1. Open after midnight, closing no later than 2:00 a.m. | 1,322.00 |
| 95000701 | –2. Open after 2:00 a.m., closing no later than 5:00 a.m. | 4,396.00 |
| | All other businesses not specifically named (per § 102-380 of this Code): | |
| 95240015 | –1. General business office uses | 200.00 |
| 95240030 | –2. Heavy/industrial | 342.00 |
| | Alterations/tailor: | |
| 95000550 | –1. Each shop | 204.00 |
| 95000551 | –2. In another shop | 100.00 |
| 95000800 | Antique dealer, those who deal in preowned merchandise are not required to obtained a secondhand dealer license | 529.00 |
| 95700000 | Apartment buildings (rental), not including kitchens and bathrooms; (insurance and state license required): | |
| | –1. 4 rental units or less | No fee |
| | –2. 5—15 rental units | 74.00 |
| | — Each additional rental unit | 6.00 |
| N/A | — Apartment buildings (condominium); needs certificate of use only | No fee |
| 95001000 | Appraiser | 233.00 |
| 95001100 | Arcade: | 233.00 |
| 95011801 | –1. Each coin machine (game/jukebox) | 106.00 |
| 95001200 | Architect; state license required | 269.00 |
| 95001300 | Armored car service | 269.00 |
| 95001400 | Arms, ammo, pistols, knives, etc.: | |
| | –1. Dealer, alone or in connection with any other business | 529.00 |
| | –2. Each employee | 91.00 |
| 95001401 | –3. Starting, tear gas and B.B. guns | 529.00 |
| 95001500 | Artists, including, retouching, sketching, cartooning, crayon or ferrotype or other similar line | 106.00 |
| 95001600 | Attorneys; appropriate license required | 269.00 |
| 95001650 | Auction business; state license required | 4,396.00 |
| 95003602 | Auto teller machine (off premises of financial institution) (each machine) | 233.00 |
| | Auto/truck: | |
| 95008302 | –1. Body shop/garage/storage | 345.00 |

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| 95000630 | -2. Broker (no vehicles on premises) | 233.00 |
| 95001704 | -3. Dealer | 464.00 |
| | -4. Reserved | |
| | -5. Reserved | |
| 95008303 | -6. Painting | 401.00 |
| 95001707 | -7. Parking garage | 269.00 |
| 95001701 | -8. Rental agency | 1,654.00 |
| 95001703 | -9. Sub rental agency (no cars on location) | 529.00 |
| 95001900 | -10. Auto shipper (required bond) | 529.00 |
| 95008305 | -11. Wash and detailing, mobile | 310.00 |
| 95008307 | -12. Wash and detailing and gas station, etc. | 233.00 |
| | Automobile for hire, limousines, except sightseeing busses: | |
| 95001708 | -1. Each automobile | 366.00 |
| 95001709 | -2. Each private or nursery bus, per bus | 233.00 |
| 95001705 | -3. Limousine service | 316.00 |
| 95001706 | — Each limousine (insurance required) | 100.00 |
| | B | |
| 95002000 | Baggage and transfer business, including moving companies | 331.00 |
| 95002100 | Bail bonds | 233.00 |
| 95002200 | Bakery, wholesale; state agricultural license required NOTE: For any retail sales a separate business tax receipt is required: | |
| | -1. Five employees or less | 128.00 |
| | -2. Six to 25 employees | 282.00 |
| | -3. Over 25 employees | 345.00 |
| 095002400 | Barbershop (with or without manicurist and shoeshine stands, each shop); requires a state license; each barber needs to have his own business tax receipt: | |
| | -1. With one to five chairs | 233.00 |
| | -2. With six to ten chairs | 288.00 |
| | -3. With 11 to 15 chairs | 353.00 |
| | -4. Each chair over 15 | 27.00 |
| 95002401 | Barber; requires state license | 27.00 |
| 95000665 | Baths, Turkish, mineral, sun or similar | 233.00 |
| | Beach front concession: | |
| 02002600 | -1. Upland fee, per unit | 21.00 |
| 95002601 | -2. Per equip, activity/location | 771.00 |
| 95002700 | Beauty parlors, hairdressing, facial, nail shop, etc., each shop; state license required; each manicurist/beautician needs to have their own business tax receipt: | |
| | -1. With one to five chairs | 233.00 |
| | -2. With six to ten chairs | 288.00 |
| | -3. With 11 to 15 chairs | 353.00 |

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| | -4. Each chair over 15 | 27.00 |
| 95002701 | Beautician; state license required | 27.00 |
| 95002750 | Bed and breakfast inn; state license required | |
| | -1. From one to 15 rooms | 212.00 |
| | -2. Each additional room | 20.00 |
| 95002800 | Bicycle, rent and repair NOTE: Retail sales needs separate business tax receipt | 233.00 |
| 95002900 | Billiards, pool tables (each table) | 128.00 |
| | Birth center: | |
| | -1. First 10 beds | 212.00 |
| | -2. Each additional bed | 6.00 |
| 95003100 | Boardinghouse (as defined in section 17-1 of this Code): | |
| | -1. From one to 15 rooms | 197.00 |
| | -2. Each additional room | 20.00 |
| | Boat, ship, watercraft, surfboards; insurance required: | |
| 95003407 | -1. Boat slips | 78.00 |
| 95003402 | -2. Commercial passenger boat (per boat) | 100.00 |
| 95003406 | -3. Commercial docks | 141.00 |
| 95003403 | -4. Charter (per boat) | 100.00 |
| 95003410 | -5. Dealer (new) | 464.00 |
| 95000603 | -6. Dealer broker (used) | 401.00 |
| 95003408 | -7. Docks (per linear foot) | 5.00 |
| 95003416 | -8. Ferry terminal | 704.00 |
| 95009550 | -9. House barges | 239.00 |
| 95003200 | -10. Livery (renting) requires special approvals and insurance: | |
| | —— One to eight boats | 401.00 |
| | —— Each additional five boats or fraction | 78.00 |
| 99003417 | -11. Boat or surfboard rentals, as an accessory use in hotels under current zoning ordinance (requires special approvals and insurance): | |
| | —— One to eight units (total of both) | 310.00 |
| | —— Each additional five units (total of both) | 78.00 |
| 95003412 | -12. Yards and ways doing repair work | 529.00 |
| 95003401 | -13. Sightseeing, excursion | 663.00 |
| 95003418 | -14. Storage bases and sheds | 663.00 |
| 95003404 | -15. Towing and lightering | 233.00 |
| 95003415 | -16. Water taxi: | |
| | —— One to three boats | 353.00 |
| | —— Each additional boat | 141.00 |
| 95003550 | Bowling alley, per alley | 78.00 |
| 95003600 | Building and loan associations, mortgage companies, saving and loan associations, financial institutions (each branch thereof); state license required | 795.00 |

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| 95003700 | Cabanas (each) | 17.00 |
| 95003900 | Carpet and rug cleaning | 221.00 |
| 95000659 | Casting office | 191.00 |
| 95004100 | Caterers; state license required | 272.00 |
| 95004101 | Caterers operating mobile unit, designed and intended for the purpose of vending from such mobile unit sandwiches, pastries, candy, beverages, soft drinks and like items to workmen on construction sites, city shops, and yards (one such permit shall be issued for each construction and state licensed required). | 359.00 |
| N/A | Charitable, etc., organizations; occasional sales, fundraising | N/A |
| 95004200 | Check cashing office | 233.00 |
| 95004500 | Chiropractor | 269.00 |
| 95004700 | Clerical office (mail order, requires bond) | 233.00 |
| 95004800 | Clinic, medical, dental | 353.00 |
| | Closing out sale: | |
| 95004900 | — Good for 30 days | 845.00 |
| 95004901 | — Additional 15-day periods | 529.00 |
| 95005000 | Coin dealers | 233.00 |
| | Coin-operated merchandise or service vending machines, except machines vending newspapers or drinking cups not otherwise provided for herein: | |
| 95011305 | — Distributor, coin-operated machine | 310.00 |
| 95005101 | — 1-cent to 25-cent machines (each mach.) | 27.00 |
| 95005102 | — 25-cent machines and over (each mach.) | 44.00 |
| 95005200 | Collection agency | 233.00 |
| | Community residential home: | |
| | —1. First 10 beds | 212.00 |
| | —2. Each additional bed | 6.00 |
| | Comprehensive outpatient rehabilitation facility | 353.00 |
| | Comprehensive inpatient rehabilitation facility | 1,104.00 |
| 95004600 | Consultant, advisor, practitioners | 269.00 |
| 95800000 | Condo (no state license required) | |
| 95400000 | Conditional use | |
| 95005300 | Convention service bureau | 233.00 |
| | Co-owned housing unit manager | 269.00 |
| 95019802 | Counselor, marriage, etc. | 269.00 |
| 95005500 | Court reporter | 233.00 |
| 95240028 | Credit bureau | 233.00 |
| 95000627 | Currency exchange | 233.00 |
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| | Dance hall/entertainment establishment; (for entertainment establishments without dancing, see entertainment establishments): | |
| 95005800 | —1. Dance hall/entertainment establishment without alcohol (see subsection 142-1362(b) for after-hours dance halls) | 1,322.00 |
| 95005805 | —2. Dance hall/entertainment establishment with alcohol | 233.00 |
| 03005825 | — Additionally, for occupancy loads of 200 or more, nightclub fee of \$3.00 per person occupant load, based upon max. occupant load from building/fire department | |
| 95015701 | Day care center, nursery school HRS state license required | 331.00 |
| | Day/night treatment with community housing | 1,104.00 |
| | Dealers in pre-owned/secondhand merchandise: | |
| 95017000 | —1. Goods other than wearing apparel | 401.00 |
| 95017001 | —2. Wearing apparel | 453.00 |
| 95005910 | Dental hygienists; state license required | 233.00 |
| 95005900 | Dentist; state license required | 269.00 |
| 95006100 | Dietician; state license required | 269.00 |
| 95006200 | Doctors, physicians (all others); state license required | 269.00 |
| 95006300 | Doctors, hospital staff; state license required | 141.00 |
| 95006400 | Doctors, physicians' assistant; state license required | 78.00 |
| 95006500 | Dog grooming or small animal clinic | 269.00 |
| | E | |
| 95006600 | Electric light company | 11,131.00 |
| 95006700 | Electrologists; state license required | 269.00 |
| 95006800 | Employment agency (bond required) | 233.00 |
| | End-stage renal disease center | 1,104.00 |
| 95006900 | Engineers, all; state license required | 269.00 |
| | Entertainment establishments; (see dance hall/entertainment establishment for establishments with dancing) | |
| 95240029 | Entertainment establishments without dance hall | 233.00 |
| 95007100 | Equipment rental | 233.00 |
| 95006801 | Escort service (bond required) | 233.00 |
| | Express mail service: | |
| 95007250 | —1. P.O. box rentals, packing and sending; on-site copy, fax, money order, office supplies, stamps, money wire agent, notary, passport photos | 464.00 |
| 95007251 | —2. All of number 1, plus answering service (5 phones): | 534.00 |
| | — Each additional phone | 28.00 |
| | F | |
| 95018701 | Fax service: | 269.00 |
| | — Accessory to main occupation | 78.00 |
| 95007400 | Fire prevention service | 233.00 |
| 95007500 | Florist | 269.00 |

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| 95007600 | Flower stand, selling cut or potted flowers or plants | 204.00 |
| 95007700 | Food sales (retail inventory) each business, if zoning permits, will be allowed to sell any retail food item; however, all items will be totaled in their inventory assessment; state license required: | |
| 95007701 | —1. 1st \$1,000.00 of value or less | 274.00 |
| | —2. Each \$1,000.00 — \$89,999.00 of value | 27.00 |
| | —3. From \$90,000.00 — \$199,999.00 of value | 2,815.00 |
| | —4. From \$200,000.00 — \$499,999.00 of value | 4,221.00 |
| | —5. From \$500,000.00 and over | 5,628.00 |
| 95007104 | Formal rental | 233.00 |
| 95007900 | Fortunetellers, palmists, clairvoyants, astrologers, phrenologists, physiognomist, numerologists, mind readers and others of a similar nature | 2,202.00 |
| 95007950 | —1. Where not gratuitous, not in a nightclub or accessory to main business, each individual | 529.00 |
| | —Provided that before tax receipt is issued to any persons pursuant to the foregoing item, a report must be made by the police department to the effect that the applicant has no record or conviction in any case involving a felony, and the application must be accompanied by three or more references | |
| 95008000 | Fruit, nut, packing, shipping, subject to the provisions of this chapter: | 529.00 |
| 95008002 | —1. As an accessory | 78.00 |
| | Fuel dealers, bottled gas, etc.: | |
| 95008100 | —1. Fuel oil dealer | 401.00 |
| 95008101 | —2. Fuel bottled gas dealer | 197.00 |
| 95008120 | —3. Wood yard dealer | 155.00 |
| 95008200 | Funeral home | 823.00 |
| | G | |
| 95008001 | Gallery | 422.00 |
| | Garbage, waste contractor insurance required; see Chapter 90, Article IV for all requirements; state license required | |
| 95008404 | —1. Biohazardous | 663.00 |
| 95008401 | —2. Franchise | 663.00 |
| 95008403 | —3. Hazardous | 663.00 |
| 95008402 | —4. Recycling (DERM permit) | 663.00 |
| 95008400 | —5. Roll off | 663.00 |
| 95008500 | Gas companies | 11,131.00 |
| 95008550 | Gasoline wholesale dealer | 3,300.00 |
| 95008600 | —1. Where only fuel oil not more volatile than diesel oil and (not exceeding 15,000 barrels in quantity is stored | 774.00 |

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| | General merchandise retail sales (see also merchants category): | |
| | Merchant sales (based on cost of inventory): | |
| 95012065 | —1. 1st \$1,000.00 of value or less | 282.00 |
| 95012065 | —2. Each additional \$1,000.00—\$99,999.00 | 23.00 |
| 95012066 | —3. From \$100,000.00—\$199,000.00 | 2,815.00 |
| 95012066 | —4. From \$200,000.00—\$499,000.00 | 4,221.00 |
| 95012966 | —5. From \$500,000.00 and over | 5,629.00 |
| 95008802 | Golf driving courses | 141.00 |
| 95008801 | Golf miniature courses | 316.00 |
| 95008800 | Golf pro | 233.00 |
| 95006150 | Guard, watchman, patrol agency; state license required | 269.00 |
| | H | |
| 95021500 | Hall for hire | 155.00 |
| 95006255 | Healers, magnetic | 663.00 |
| | Health care clinic | 353.00 |
| 95009100 | Health club, gym (a letter of approval or exemption from state department of agriculture and consumer services required) | 233.00 |
| 95009200 | Health maintenance plan | 233.00 |
| 95000619 | Home-based business (plus occupation) | 34.00 |
| 95006200 | Homeopathic physicians; state license required | 269.00 |
| | Homes for special services | 1,104.00 |
| | Hospice facility | 1,104.00 |
| | Hotel; state license required: | |
| 95009500 | —1. First 15 rooms | 269.00 |
| | —2. For each additional room over 15 | 19.00 |
| 95009600 | Hypnotist, hypnotherapist | 233.00 |
| | I | |
| 95009700 | Immigration service | 233.00 |
| 95009800 | Import and export dealer | 233.00 |
| 95009900 | Income tax service: | |
| | —1. Reserved | 233.00 |
| | —2. Inside only | |
| 95010000 | Installers, floor-covering, carpet, tiles, glass, etc. | 233.00 |
| 95000606 | Insurance agency | 233.00 |
| 95010200 | —1. Adjuster | 233.00 |
| 95000649 | —2. Insurance broker | 233.00 |
| 95010100 | —3. Casualty and liability | 338.00 |
| 95010105 | —4. Company | 338.00 |
| 95010101 | —5. Fire | 338.00 |
| 95010102 | —6. Industrial | 338.00 |
| 95010103 | —7. Life | 338.00 |

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| | Intensive inpatient treatment center/facility | 1,104.00 |
| | Intensive outpatient treatment center/facility | 353.00 |
| 95010300 | Interior decorators whose business is confined to furnishing curtains, draperies, hangings, furniture, etc., exclusively | 269.00 |
| 95010301 | Interior designers; state license required | 269.00 |
| | Intermediate care facility for the developmentally disabled | 1,104.00 |
| 95010400 | Investment counselor; state license required | 233.00 |
| | J | |
| 95010500 | Janitorial and maid service (bond required) | 269.00 |
| | Jewelers shall be required to pay merchant's business tax determined as follows; (based on cost of inventory): | 282.00 |
| 95010600 | —1. First \$1,000.00 of value or less | 282.00 |
| 95010600 | —2. Each additional \$1,000.00 — \$99,999.00 | 23.00 |
| 95010601 | —3. From \$100,000.00 — \$199,000.00 | 2,815.00 |
| 95010601 | —4. From \$200,000.00 — \$499,000.00 | 4,221.00 |
| 95010601 | —5. From \$500,000.00 and over | 5,629.00 |
| | K | |
| 95010700 | Key machines | 34.00 |
| | L | |
| 95010900 | Laboratory (chemical, dental, optical, x-ray, etc.) (independent); state license required | 310.00 |
| 95010901 | Laboratory technicians, including the taking of blood pressure | 269.00 |
| 95011000 | Land development companies; state license required | 1,429.00 |
| 95011100 | Landscape architects, contractors, nursery men, etc. | 269.00 |
| 95011200 | Landscape maintenance | 63.00 |
| 95015601 | Laser photo printing service | 212.00 |
| 95011302 | Laundry dry cleaners | 401.00 |
| 95011303 | Laundry dry cleaners (remote location) | 128.00 |
| 95011304 | Laundry coin operated location, each (includes accessory folding and hand ironing) | 269.00 |
| 95011305 | Laundry (coin equipment distributor) | 310.00 |
| 95011307 | Each machine | 6.00 |
| 95011307 | Laundry, coin operated equipment not licensed by one of the above listings, each machine | 6.00 |
| 04007701 | Liquor sales/merchant sales (based on cost of inventory): | |
| | —1. First \$1,000.00 of value or less | 274.00 |
| | —2. Each additional \$1,000.00 — \$99,999.00 | 27.00 |
| | —3. From \$100,000.00 — \$199,000.00 | 2,815.00 |
| | —4. From \$200,000.00 — \$499,000.00 | 4,221.00 |
| | —5. From \$500,000.00 and over | 5,629.00 |
| 95011400 | Locksmith | 269.00 |
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| | Machine and games, mechanical photographs, consoles, jukeboxes, picture-taking, record-making, or other similar machines: | |
| 95011800 | —Distributors | 845.00 |
| 95011802 | —Each machine | 106.00 |
| 95004705 | Mail order business; bond required | 233.00 |
| 95011600 | Manufacturers, all products; to include any assembling or processing operations otherwise mentioned in this section | 310.00 |
| 95011700 | Manufacturer representative | 233.00 |
| 95240008 | Marine appraiser, surveyor, testing | 233.00 |
| 95011999 | Massage clinic; state license required | 233.00 |
| 95012000 | Massage therapist; state license required | 49.00 |
| | Medical cannabis/marijuana | |
| | Medical office | 353.00 |
| | Medication and methadone maintenance treatment facility: | |
| | —1. First \$1,000.00 of value or less | 274.00 |
| | —2. Each additional \$1,000.00 —\$199,000.00 | 27.00 |
| | —3. From \$100,000.00 —\$199,000.00 | 2,815.00 |
| | —4. From \$200,000.00 —\$499,000.00 | 4,221.00 |
| | —5. From \$500,000.00 and over | 5,629.00 |
| | Merchants, all persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's business tax, determined as follows; based on cost of inventory: | |
| 95012065 | —1. First \$1,000.00 of value or less | 282.00 |
| 95012065 | —2. Each additional \$1,000.00 —\$99,999.00 | 23.00 |
| 95012066 | —3. From \$100,000.00 —\$199,000.00 | 2,815.00 |
| 95012066 | —4. From \$200,000.00 —\$499,000.00 | 4,221.00 |
| 95012066 | —5. From \$500,000.00 and over | 5,629.00 |
| | Merchants, all persons engaged in the business of selling medical cannabis, as defined in chapter 6, article III, or chapter 14, division 10, of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's business tax, determined as follows, based on cost of inventory: | |
| 95012100 | —1. First \$1,000.00 of value or less | 274.00 |
| 95012100 | —2. Each additional \$1,000.00 —\$99,999.00 | 27.00 |
| 95012100 | —3. From \$100,000.00 —\$199,000.00 | 2,815.00 |
| 95012100 | —4. From \$200,000.00 —\$499,000.00 | 4,221.00 |
| 95012100 | —5. From \$500,000.00 and over | 5,629.00 |
| 95012100 | —6. Cost per employee for medical marijuana treatment center; and reimbursement for law enforcement and/or consultant review, as agents of planning department, plus | 45.00 |

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| | recovery for law enforcement or consultant review. Each employee must obtain a business tax receipt pursuant to § 142-1503(g) | |
| 95012200 | Messenger service (exclusive of telegrams) | 128.00 |
| 95000625 | Model, talent agency; state license required | 233.00 |
| 95012400 | Money broker | 233.00 |
| 95012500 | Money order agency | 78.00 |
| 95012550 | Monogram, silkscreen, retail | 233.00 |
| 95000610 | Mortgage broker, all firms; state license required: | 233.00 |
| 95000610 | —1. Each additional broker connected therewith | 233.00 |
| 95000652 | —2. Salesman; state license required | 100.00 |
| | Motor scooter, motorcycle, rental agency; insurance required: | |
| 95012800 | 1. 1 to 20 units | 401.00 |
| 95012800 | 2. Each unit over 20 | 27.00 |
| | Movie theater: | |
| 95012900 | 1. One screen | 1,322.00 |
| 95012901 | 2. Each additional screen | 141.00 |
| | N | |
| 95013300 | Newspapers or periodicals | 212.00 |
| | Newsstand sidewalk | 78.00 |
| | Nightclub (see dance hall/entertainment establishment) | |
| 95013600 | Nursing homes and private hospital; state license required | 1,104.00 |
| | O | |
| 95013800 | Office, other than listed | 233.00 |
| 95013900 | Optician; state license required NOTE: Retail sales needs separate merchant sales business tax receipt | 269.00 |
| 95014000 | Optometrist; state license required NOTE: Retail sales needs separate merchant sales business tax receipt | 257.00 |
| | Organ and tissue procurement facility | 353.00 |
| 95240018 | Orthodontist; state license required | 269.00 |
| 95014200 | Osteopath; state license required | 269.00 |
| | Outpatient treatment facility | 353.00 |
| | P | |
| | Pain management clinics: | |
| | —1. First \$1,000.00 of value or less | 274.00 |
| | —2. Each additional \$1,000.00—\$199,000.00 | 27.00 |
| | —3. From \$100,000.00—\$199,000.00 | 2,815.00 |
| | —4. From \$200,000.00—\$499,000.00 | 4,221.00 |
| | —5. From \$500,000.00 and over | 5,629.00 |
| 95014350 | Paper hanger | 233.00 |
| 95014500 | Parking lot | 269.00 |

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| 95001707 | —1. Parking garage | 269.00 |
| 95014507 | —2. Under-utilized | 269.00 |
| 95014502 | —3. Provisional | 269.00 |
| 95014506 | —4. Temporary lot | 269.00 |
| 95014505 | —5. Parking valet lot only | 269.00 |
| 95014504 | —6. Self-parking lot | 269.00 |
| 99020700 | —7. Valet parking (per location); insurance required. A letter of permission from the owner, lessee or operator of the business from which the valet service is operating must be submitted prior to the issuance of a valet parking business tax receipt. | 310.00 |
| | —— Each additional location | 155.00 |
| 95014600 | Party planner | 233.00 |
| 95014700 | Pathologist; all | 269.00 |
| 95017003 | Pawnbroker, selling other than articles taken on pledge must also have a regular merchant's business tax receipt; no tax receipt issued to pawnbrokers shall be transferred from the person to whom it was issued | 1,104.00 |
| 95007300 | Pest control; state license required | 310.00 |
| 95004850 | Pharmacy store; state license required | |
| 95004850 | —1. First \$1,000.00 of value or less | 274.00 |
| 95004850 | —2. Each additional \$1,000.00 — \$99,999.00 | 27.00 |
| 95004850 | —3. From \$100,000.00 — \$199,000.00 | 2,815.00 |
| 95004850 | —4. From \$200,000.00 — \$499,000.00 | 4,221.00 |
| 95004850 | —5. From \$500,000.00 and over | 5,629.00 |
| 95004850 | —6. Cost per employee for medical marijuana treatment center; and reimbursement for law enforcement and/or consultant review, as agents of planning department, plus recovery for law enforcement or consultant review Each employee must obtain a business tax receipt pursuant to § 142-1503(g) | 45.00 |
| 95015000 | Phlebotomist; state license required | 269.00 |
| 95015100 | Photography, studio, film developing/printing on-site | 269.00 |
| 95015101 | Photography, drop off developing only, not done on-site | 155.00 |
| 95015300 | Physiotherapist; state license required | 269.00 |
| 95015400 | Picture framing | 131.00 |
| 95015500 | Podiatrist; state license required | 269.00 |
| 95015550 | Postal box rentals | 233.00 |
| N/A | Postage stamp sales: | |
| | —1. Stamp machine distributor | 233.00 |
| | —2. Each machine | 17.00 |
| | NOTE: Retail sales of postage stamps needs separate merchant sales business tax receipt | |
| | Prescribed pediatric extended care center | 1,104.00 |

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| 95015600 | Printing, copying service | 212.00 |
| 95015602 | As accessory to main occupation | 78.00 |
| 95006000 | Private investigative agency; department of state license required | 269.00 |
| 95015700 | Private schools, schools, tutorial services, colleges or other educational or training institutions operating for profit, for each place of business | 331.00 |
| 95015800 | Process service | 233.00 |
| 95000657 | Production company | 233.00 |
| 95006265 | Professional association, corporation | 269.00 |
| | Promoter; bond required: | |
| 95050199 | —1. Single event/single location (less than 150 permitted occupancy) | 91.00 |
| 95050199 | —2. Single event/single location (greater than 150 permitted occupancy) | 184.00 |
| 95050200 | —3. Multiple event/single location (less than 150 permitted occupancy) | 91.00 |
| 95050200 | —4. Multiple event/single location (greater than 150 permitted occupancy) | 184.00 |
| 95050201 | —5. Multiple event/multiple location (less than 150 permitted occupancy) | 233.00 |
| 95050201 | —6. Multiple event/multiple location (greater than 150 permitted occupancy) | 464.00 |
| 95015900 | Property management, or the business of opening and closing of homes, or both | 269.00 |
| 95240019 | Psychiatrist; state license required | 269.00 |
| 95016000 | Public relations | 233.00 |
| 95016100 | Publisher | 233.00 |
| | Q | |
| | R | |
| 95000670 | Real estate brokerage firm, corp.; state license required: | 233.00 |
| 95000607 | —1. Each broker with firm | 233.00 |
| 95000652 | —2. Each salesman with firm | 100.00 |
| | Rehabilitation agency | 353.00 |
| 95016300 | Repair shops including upholstering, furniture repairing, knife and lawnmower sharpening/repair, etc., for each place of business | 269.00 |
| | Residential treatment center for children and adolescents | 1,104.00 |
| | Residential treatment facility | 1,104.00 |
| | Restaurant and bars: | |
| 95016400 | —Restaurants, drugstores or other establishments serving food permitting the operation of cafe, cafeteria, dining room, tearoom or restaurant takeout with chairs, or stools, each to count as one seat | 212.00 |

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| | -1. Per chair up to 50 (not include sidewalk cafe area) | 7.00 |
| | -2. Per chair 51 and up (not include sidewalk cafe area) | 8.00 |
| | -3. No chairs | 212.00 |
| | -4. Sidewalk cafe area per sq. ft. Separate permit application. Must have a valid restaurant business tax receipt to have a sidewalk cafe. | |
| 95016400 | — Bar (no restaurant); appropriate state licenses required. Restaurant, add occupancy code load. See "Nightclubs" for additional fees if applicable. See "Dance halls" for additional fees if applicable. | 212.00 |
| 95000702 | -5. No sale of alcohol beverage for on-premises consumption | |
| 95016650 | Rink, skating, bike or others, owners or persons maintaining same; need commission approval | 155.00 |
| 95016600 | Roominghouses, lodginghouses, boardinghouses or hostels; state license required: | |
| | -1. One to 20 rooms | 197.00 |
| | -2. Each room over 20 Any apartment house, hotel or any other place serving meals or food other than a boardinghouse, requires a restaurant license. | 6.00 |
| | S | |
| | Sailmaker | 233.00 |
| 95016800 | Sales office, developers, temporary | 310.00 |
| 95013600 | Sanitarium or institution of like character | 1,104.00 |
| 95017001 | Secondhand dealers/dealers in preowned merchandise: | |
| | -1. Goods other than wearing apparel | 401.00 |
| | -2. Wearing apparel | 453.00 |
| 95017100 | Service station: | |
| | -1. One pump | 155.00 |
| | -2. Each additional pump NOTE: Retail sales needs separate merchant sales business tax receipt | 63.00 |
| 95017200 | Shoe repairing | 204.00 |
| 95017300 | Transient short term rental (state license required) each rental unit | 65.00 |
| 95017400 | Sightseeing buses (each bus); insurance required | 663.00 |
| 95017500 | Sign writers | 269.00 |
| 95017600 | Sociologist or marriage counselor; state license required | 269.00 |
| 95006209 | Social worker (LCSW); state license required | 269.00 |
| 95017700 | Soda fountain/ice cream parlor, provided that soda fountains operated in connection with regularly taxed restaurants do not require an additional business tax receipt. This tax receipt is restricted to soda, frozen yogurt | 155.00 |

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| | and ice cream products. Any other item such as sandwiches, hot dogs, pastry, etc., will require a restaurant business tax receipt. State license required. | |
| 95017900 | Sound recording operator | 233.00 |
| 95017905 | Sound recording studio | 401.00 |
| 95018300 | Stockbrokers (full service); state license required: | 1,654.00 |
| | – 1. One to five employees | 134.00 |
| | – 2. Six to 15 employees | 269.00 |
| 95018305 | – 3. Sixteen to 20 employees | 401.00 |
| | – 4. Stockbroker salesman (each) | 100.00 |
| 95021101 | Storage yard | 401.00 |
| 95018550 | Swimming pools (concessions) | 269.00 |
| | T | |
| 95018405 | Tailor/alterations (each shop): | 204.00 |
| | – 1. As an accessory to main occupation | 100.00 |
| 95000659 | Talent/modeling agency; state license required | 233.00 |
| 95017800 | Tanning salon/solarium | 269.00 |
| | Tattoo: | |
| 95006250 | – 1. Tattoo establishment; state license required | 269.00 |
| 95006250 | – 2. Tattoo artist/body piercing (each person); state license required | 269.00 |
| 95018500 | Tag collection agencies, includes auto tags, driver's license, hunting and fishing licenses, boat registration, etc.): | 269.00 |
| 95018510 | – 1. As an accessory to main occupation | 100.00 |
| 95000201 | Tax service | 269.00 |
| 95018700 | Telegraph companies, money wire | 233.00 |
| | Telephone: | |
| | – 1. Reserved | |
| | – 2. Reserved | |
| 95019000 | – 3. Sales office | 233.00 |
| | All persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall also be required to pay a merchants business tax. | |
| 95019100 | Television rental | 233.00 |
| | Tennis: | |
| 95019500 | – 1. Tennis court | 233.00 |
| 95019300 | – 2. Tennis pro | 233.00 |
| 95012902 | Theaters; live shows: | |
| | – 1. Zero to 49 seats | 634.00 |
| | – 2. Fifty seats and over | 1,322.00 |
| | Theatrical: | |
| | – 1. Theatrical performances (charity) | N/A |
| 95000614 | – 2. Theatrical agency | 233.00 |

| | | |
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| 95000616 | -3. Theatrical producer | 233.00 |
| 95006203 | Therapist; state license required | 269.00 |
| 95019900 | Ticket office | 233.00 |
| 95020000 | Towel and linen supply service | 269.00 |
| 95021400 | Tow truck/wrecker service, each truck, insurance required | 212.00 |
| 95020100 | Tow truck, wrecker associated with a service station (each truck), insurance required | 212.00 |
| | Transient living facility | 1,104.00 |
| 95020201 | Transportation service (each vehicle), including, but not limited to, vans, cars, etc.; insurance required | 269.00 |
| 95020300 | Travel bureau; state certificate required | 233.00 |
| | Tour: | |
| 95020302 | -1. Agency; state certificate required | 233.00 |
| 95020301 | -2. Operator; state certificate required | 233.00 |
| 95020304 | -3. Service and information (sold elsewhere) | 233.00 |
| 95015702 | Tutorial service | 331.00 |
| 95020400 | Typing, word processing, resume, letter writing service | 233.00 |
| 95020410 | -1. Agency (done off-premises) | 78.00 |
| | U | |
| | Urgent care facility | 353.00 |
| | V | |
| 99020700 | Valet parking (see parking) | 310.00 |
| 95300000 | Veterinarian or veterinarian surgeon | 269.00 |
| 95021000 | Video rental (each location), includes accessory rental of tape players and camcorders: | 282.00 |
| 95021005 | -1. As an accessory to main occupation | 78.00 |
| | Vitamin shop, based on the value of the establishment's vitamin shop inventory: | |
| | 1. First \$1,000.00 of value or less | 274.00 |
| | 2. Each additional \$1,000.00 up to \$99,999.00 | 27.00 |
| | 3. From \$100,000.00 to \$199,000.00 | 2,815.00 |
| | 4. From \$200,000.00 to \$499,000.00 | 4,221.00 |
| | 5. From \$500,000.00 and over | 5,629.00 |
| | W | |
| 95021100 | Warehouse or storage yard | 401.00 |
| 95021200 | Wholesale dealers | 401.00 |
| 95021300 | Window cleaning and janitorial service; bond required | 269.00 |
| | Women's health clinic | 353.00 |
| | X | |
| | Y | |
| | Z | |

SECTION 2.

Appendix A, entitled "Fee Schedule," is hereby amended as provided in "Exhibit A" to this Ordinance.

SECTION 3. REPEALER.

All ordinances or parts of ordinances and all section and parts of sections in conflict herewith be and the same are hereby repealed.

SECTION 4. CODIFICATION.

It is the intention of the City Commission, and it is hereby ordained that the provisions of this ordinance shall become and be made part of the Code of the City of Miami Beach as amended; that the sections of this ordinance may be renumbered or relettered to accomplish such intention; and that the word "ordinance" may be changed to "section" or other appropriate word.

SECTION 5. SEVERABILITY.

If any section, subsection, clause or provision of this Ordinance is held invalid, the remainder shall not be affected by such invalidity.

SECTION 6. EFFECTIVE DATE.

This Ordinance shall take effect ten days following adoption.

PASSED and **ADOPTED** this _____ day of _____, 2024.

ATTEST:

Steven Meiner, Mayor

Rafael E. Granado, City Clerk

(sponsored by Commissioner Laura Dominguez)

APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION



City Attorney *fb*

6/15/2024

Date

Appendix A

| Section of this Code | Description | FY 2024 Fee | |
|--|--|-------------|---------|
| | Article V. Local Business Tax | | |
| 102-379(d) | Business Tax Receipt Application | 59.00 | [A] |
| The following numbers shall refer to the Occupation Code for each business tax category: | Annual Permit Fee/Business Tax by Business Tax Category | | |
| | A | | |
| 95000200 | Accountant, auditor; requires state license | 328.00 | [A] [G] |
| 95000300 | Acupuncturist; requires state license | 285.00 | [A] [G] |
| 95000301 | Addictions recovery facility | 1,279.00 | [A] [G] |
| 95000302 | Adult day care center | 385.00 | [A] [G] |
| 9500303 | Adult family care home: | | |
| | 1. First 10 beds | 247.00 | [A] [G] |
| | 2. Each additional bed | 9.00 | [A] [G] |
| 95000304 | Ambulatory surgical center (ASC) | 411.00 | [A] [G] |
| 95000400 | Assisted living facility (ALF): | | |
| | 1. First 10 beds | 260.00 | [A] [G] |
| | 2. Each additional bed | 9.00 | [A] [G] |
| 95000500 | Advertising, all kinds | 285.00 | [A] [G] |
| 95901000 | Adult entertainment establishments; must be 300 ft. from schools and churches | 8,152.00 | [A] [G] |
| 95000601 | Agents, bureau, brokers, operators or dealers of all kinds, including commercial, insurance, loans, claims, transportation, manufacturer or any other kind of business or occupation except pawnbrokers, for each class of business handled, etc., unless covered elsewhere in this section; appropriate license required: | | |
| | 1. Each firm | 285.00 | [A] [G] |
| | 2. Ea. individual as salesman | 123.00 | [A] [G] |
| | 3. Ea. individual as broker | 285.00 | [A] [G] |
| | 4. Business broker | 285.00 | [A] [G] |
| | 5. Business consultant | 328.00 | [A] [G] |
| | Alcohol beverage establishments selling beer, wine and/or liquor for consumption on premises: | | |
| 95000700 | 1. Open after midnight, closing no later than 2:00 a.m. | 1,609.00 | [A] [G] |
| 95000701 | 2. Open after 2:00 a.m., closing no later than 5:00 a.m. | 5,348.00 | [A] [G] |
| | All other businesses not specifically named (per § 102-380 of this Code): | | |
| 95240015 | 1. General business office uses | 245.00 | [A] [G] |
| 95240030 | 2. Heavy/industrial | 417.00 | [A] [G] |
| | Alterations/tailor: | | |
| 95000550 | 1. Each shop | 249.00 | [A] [G] |
| 95000551 | 2. In another shop | 123.00 | [A] [G] |
| 95000800 | Antique dealer, those who deal in preowned merchandise are not required to obtain a secondhand dealer license | 645.00 | [A] [G] |
| 95700000 | Apartment buildings (rental), not including kitchens and bathrooms; (insurance and state license required): | | |
| | 1. 4 rental units or less | No fee | |
| | 2. 5—15 rooms rental units | 96.00 | [A] [G] |
| | Each additional room rental unit | 9.00 | [A] [G] |
| N/A | Apartment buildings (condominium); needs certificate of use only | No fee | |
| 95001000 | Appraiser | 285.00 | [A] [G] |
| 95001100 | Arcade: | 285.00 | [A] [G] |
| 95011801 | 1. Each coin machine (game/jukebox) | 131.00 | [A] [G] |
| 95001200 | Architect; state license required | 328.00 | [A] [G] |
| 95001300 | Armored car service | 328.00 | [A] [G] |
| 95001400 | Arms, ammo, pistols, knives, etc.: | | |
| | 1. Dealer, alone or in connection with any other business | 645.00 | [A] [G] |
| | 2. Each employee | 113.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|--|----------------------|---------|
| 95001401 | 3. Starting, tear gas and B.B. guns | 645.00 | [A] [G] |
| 95001500 | Artists, including, retouching, sketching, cartooning, crayon or ferrotype or other similar line | 131.00 | [A] [G] |
| 95001600 | Attorneys; appropriate license required | 328.00 | [A] [G] |
| 95001650 | Auction business; state license required | 5,348.00 | [A] [G] |
| 95003602 | Auto teller machine (off premises of financial institution) (each machine) | 285.00 | [A] [G] |
| | Auto/truck: | | |
| 95008302 | 1. Body shop/garage/storage | 420.00 | [A] [G] |
| 95000630 | 2. Broker (no vehicles on premises) | 285.00 | [A] [G] |
| 95001704 | 3. Dealer | 565.00 | [A] [G] |
| | 4. Reserved | | |
| | 5. Reserved | | |
| 95008303 | 6. Painting | 489.00 | [A] [G] |
| 95001707 | 7. Parking garage | 328.00 | [A] [G] |
| 95001701 | 8. Rental agency | 2,013.00 | [A] [G] |
| 95001703 | 9. Sub rental agency (no cars on location) | 645.00 | [A] [G] |
| 95001900 | 10. Auto shipper (required bond) | 645.00 | [A] [G] |
| 95008305 | 11. Wash and detailing, mobile | 378.00 | [A] [G] |
| 95008307 | 12. Wash and detailing and gas station, etc. | 285.00 | [A] [G] |
| | Automobile for hire, limousines, except sightseeing busses: | | |
| 95001708 | 1. Each automobile | 446.00 | [A] [G] |
| 95001709 | 2. Each private or nursery bus, per bus | 285.00 | [A] [G] |
| 95001705 | 3. Limousine service | 386.00 | [A] [G] |
| 95001706 | Each limousine (insurance required) | 123.00 | [A] [G] |
| | B | | |
| 95002000 | Baggage and transfer business, including moving companies | 405.00 | [A] [G] |
| 95002100 | Bail bonds | 285.00 | [A] [G] |
| 95002200 | Bakery, wholesale; state agricultural license required NOTE: For any retail sales a separate business tax receipt is required: | | |
| | 1. Five employees or less | 157.00 | [A] [G] |
| | 2. Six to 25 employees | 345.00 | [A] [G] |
| | 3. Over 25 employees | 420.00 | [A] [G] |
| 95002400 | Barbershop (with or without manicurist and shoeshine stands, each shop); requires a state license; each barber needs to have his own business tax receipt: | | |
| | 1. With one to five chairs | 285.00 | [A] [G] |
| | 2. With six to ten chairs | 351.00 | [A] [G] |
| | 3. With 11 to 15 chairs | 432.00 | [A] [G] |
| | 4. Each chair over 15 | 33.00 | [A] [G] |
| 95002401 | Barber; requires state license | 33.00 | [A] [G] |
| 95000665 | Baths, Turkish, mineral, sun or similar | 285.00 | [A] [G] |
| | Beach front concession:- | | |
| 2002600 | 1. Upland fee, per unit | 30.00 | [A] [G] |
| 95002601 | 2. Per equip, activity/location | 1,065.00 | [A] [G] |
| 2002600 | 3. Maximum Upland Fee, Primary Property | 20,084.00 | [A] [G] |
| 95002700 | Beauty parlors, hairdressing, facial, nail shop, etc., each shop; state license required; each manicurist/beautician needs to have their own business tax receipt: | | |
| | 1. With one to five chairs | 285.00 | [A] [G] |
| | 2. With six to ten chairs | 351.00 | [A] [G] |
| | 3. With 11 to 15 chairs | 432.00 | [A] [G] |
| | 4. Each chair over 15 | 33.00 | [A] [G] |
| 95002701 | Beautician; state license required | 33.00 | [A] [G] |
| 95002750 | Bed and breakfast inn; state license required | | |
| | 1. From one to 15 rooms | 260.00 | [A] [G] |
| | 2. Each additional room | 26.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|--|--------------------|---------|
| 95002800 | Bicycle, rent and repair NOTE: Retail sales needs separate business tax receipt | 285.00 | [A] [G] |
| 95002900 | Billiards, pool tables (each table) | 157.00 | [A] [G] |
| 95002901 | Birth center: | | |
| | 1. First 10 beds | 247.00 | [A] [G] |
| | 2. Each additional bed | 9.00 | [A] [G] |
| 95003100 | Boardinghouse (as defined in section 17-1 of this Code): | | |
| | 1. From one to 15 rooms | 241.00 | [A] [G] |
| | 2. Each additional room | 26.00 | [A] [G] |
| | Boat, ship, watercraft, surfboards; insurance required: | | |
| 95003407 | 1. Boat slips | 96.00 | [A] [G] |
| 95003402 | 2. Commercial passenger boat (per boat) | 123.00 | [A] [G] |
| 95003406 | 3. Commercial docks | 173.00 | [A] [G] |
| 95003403 | 4. Charter (per boat) | 123.00 | [A] [G] |
| 95003410 | 5. Dealer (new) | 565.00 | [A] [G] |
| 95000603 | 6. Dealer broker (used) | 489.00 | [A] [G] |
| 95003408 | 7. Docks (per linear foot) | 8.00 | [A] [G] |
| 95003416 | 8. Ferry terminal | 858.00 | [A] [G] |
| 95009550 | 9. House barges | 293.00 | [A] [G] |
| 95003200 | 10. Livery (renting) requires special approvals and insurance: | | |
| | One to eight boats | 378.00 | [A] [G] |
| | Each additional five boats or fraction | 96.00 | [A] [G] |
| 99003417 | 11. Boat or surfboard rentals, as an accessory use in hotels under current zoning ordinance (requires special approvals and insurance): | | |
| | One to eight units (total of both) | 378.00 | [A] [G] |
| | Each additional five units (total of both) | 96.00 | [A] [G] |
| 95003412 | 12. Yards and ways doing repair work | 645.00 | [A] [G] |
| 95003401 | 13. Sightseeing, excursion | 808.00 | [A] [G] |
| 95003418 | 14. Storage bases and sheds | 808.00 | [A] [G] |
| 95003404 | 15. Towing and lightering | 285.00 | [A] [G] |
| 95003415 | 16. Water taxi: | | |
| | One to three boats | 432.00 | [A] [G] |
| | Each additional boat | 173.00 | [A] [G] |
| 95003550 | Bowling alley, per alley | 96.00 | [A] [G] |
| 95003600 | Building and loan associations, mortgage companies, saving and loan associations, financial institutions (each branch thereof); state license required | 970.00 | [A] [G] |
| | C | | |
| 95003700 | Cabanas (each) | 23.00 | [A] [G] |
| 95003900 | Carpet and rug cleaning | 328.00 | [A] [G] |
| 95000659 | Casting office | 285.00 | [A] [G] |
| 95004100 | Caterers; state license required | 405.00 | [A] [G] |
| 95004101 | Caterers operating mobile unit, designed and intended for the purpose of vending from such mobile unit sandwiches, pastries, candy, beverages, soft drinks and like items to workmen on construction sites, city shops, and yards (one such permit shall be issued for each construction and state licensed required). | 438.00 | [A] [G] |
| 95004150 | Cannabidiol (CBD) | | |
| | 1. First \$1,000.00 of value or less | 288.00 | [A] [G] |
| | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| | 3. From \$100,000.00—\$199,000.00 | 2,956.00 | [A] [G] |
| | 4. From \$200,000.00—\$499,000.00 | 4,433.00 | [A] [G] |
| | 5. From \$500,000.00 and over | 5,911.00 | [A] [G] |
| N/A | Charitable, etc., organizations; occasional sales, fundraising | N/A | |
| 95004200 | Check cashing office | 285.00 | [A] [G] |
| 95004500 | Chiropractor | 328.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| <u>95001264</u> | <u>Cigarettes and Tobacco - Mobile On-Premise</u> | 345.00 | {A} [G] |
| <u>95001265</u> | <u>Cigarettes and Tobacco Products Retail</u> | | |
| | <u>1. First \$1,000.00 of value or less</u> | 288.00 | {A} [G] |
| | <u>2. Each additional \$1,000.00—\$99,999.00</u> | 29.00 | {A} [G] |
| | <u>3. From \$100,000.00—\$199,000.00</u> | 2,956.00 | {A} [G] |
| | <u>4. From \$200,000.00—\$499,000.00</u> | 4,433.00 | {A} [G] |
| | <u>5. From \$500,000.00 and over</u> | 5,911.00 | {A} [G] |
| <u>95001266</u> | <u>Cigars and Tobacco Products Manufacture (i.e. Cigar Rollers)</u> | 345.00 | {A} [G] |
| | <u>1. Five employees or less</u> | 157.00 | {A} [G] |
| | <u>2. Six to 25 employees</u> | 345.00 | {A} [G] |
| | <u>3. Over 25 employees</u> | 420.00 | {A} [G] |
| 95004700 | Clerical office (mail order, requires bond) | 285.00 | {A} [G] |
| 95004800 | Clinic, medical, dental | 432.00 | {A} [G] |
| | Closing out sale: | | |
| 95004900 | Good for 30 days | 1,028.00 | {A} [G] |
| 95004901 | Additional 15-day periods | 645.00 | {A} [G] |
| 95005000 | Coin dealers | 285.00 | {A} [G] |
| | Coin operated merchandise or service vending machines, except machines vending newspapers or drinking cups not otherwise provided for herein: | | |
| 95011305 | Distributor, coin operated machine | 378.00 | {A} [G] |
| 95005101 | 1-cent to 25-cent machines (each mach.) | 33.00 | {A} [G] |
| 95005102 | 25-cent machines and over (each mach.) | 54.00 | {A} [G] |
| 95005200 | Collection agency | 285.00 | {A} [G] |
| 95005201 | Community residential home: | | |
| | <u>1. First 10 beds</u> | 247.00 | {A} [G] |
| | <u>2. Each additional bed</u> | 9.00 | {A} [G] |
| 95005202 | Comprehensive outpatient rehabilitation facility | 411.00 | {A} [G] |
| 95005203 | Comprehensive inpatient rehabilitation facility | 1,279.00 | {A} [G] |
| <u>95004602</u> | <u>Computer Consultant</u> | 328.00 | {A} [G] |
| <u>95004603</u> | <u>Construction Consultant</u> | 328.00 | {A} [G] |
| 95004600 | Consultant, advisor, practitioners | 328.00 | {A} [G] |
| <u>95004607</u> | <u>Management Consultant</u> | 328.00 | {A} [G] |
| 95800000 | Condo (no state license required) | | |
| 95400000 | Conditional use | | |
| 95005300 | Convention service bureau | 285.00 | {A} [G] |
| <u>95004604</u> | <u>Cosmetic Consultant</u> | 328.00 | {A} [G] |
| 95019802 | Counselor, marriage, etc. | 328.00 | {A} [G] |
| 95005500 | Court reporter | 285.00 | {A} [G] |
| 95240028 | Credit bureau | 285.00 | {A} [G] |
| 95000627 | Currency exchange | 285.00 | {A} [G] |
| | D | | |
| | Dance hall/entertainment establishment; (for entertainment establishments without dancing, see entertainment establishments): | | |
| 95005800 | 1. Dance hall/entertainment establishment without alcohol (see subsection 142-1362(b) for after-hours dance halls) | 1,609.00 | {A} [G] |
| 95005805 | 2. Dance hall/entertainment establishment with alcohol | 285.00 | {A} [G] |
| 3005825 | Additionally, for occupancy loads of 200 or more, nightclub fee of \$3.00 per person occupant load, based upon max. occupant load from building/fire department | 6.00 | {A} [G] |
| <u>95009101</u> | <u>Dance Studio</u> | 285.00 | {A} [G] |
| 95015701 | Day care center, nursery school HRS state license required | 405.00 | {A} [G] |
| 95015702 | Day/night treatment with community housing | 1,279.00 | {A} [G] |
| | Dealers in pre-owned/secondhand merchandise: | | |
| 95017000 | 1. Goods other than wearing apparel | 489.00 | {A} [G] |
| 95017001 | 2. Wearing apparel | 553.00 | {A} [G] |

| Section of this Code | Description | FY 2024 Fee | |
|----------------------|---|-------------------|---------|
| 95005910 | Dental hygienists; state license required | 285.00 | {A} [G] |
| 95005900 | Dentist; state license required | 328.00 | {A} [G] |
| <u>9500675</u> | <u>Designer</u> | <u>328.00</u> | {A} [G] |
| 95006100 | Dietician; state license required | 328.00 | {A} [G] |
| 95006200 | Doctors, physicians (all others); state license required | 328.00 | {A} [G] |
| 95006300 | Doctors, hospital staff; state license required | 173.00 | {A} [G] |
| 95006400 | Doctors, physicians' assistant; state license required | 96.00 | {A} [G] |
| 95006500 | Dog grooming or small animal clinic | 328.00 | {A} [G] |
| | E | | |
| 95006600 | Electric light company | 13,539.00 | {A} [G] |
| 95006700 | Electrologists; state license required | 328.00 | {A} [G] |
| 95006800 | Employment agency (bond required) | 285.00 | {A} [G] |
| 95006801 | End-stage renal disease center | 1,279.00 | {A} [G] |
| 95006900 | Engineers, all; state license required | 328.00 | {A} [G] |
| | Entertainment establishments; (see dance hall/entertainment establishment for establishments with dancing) | | |
| 95240029 | Entertainment establishments without dance hall | 285.00 | {A} [G] |
| 95007100 | Equipment rental | 285.00 | {A} [G] |
| 95006801 | Escort service (bond required) | 285.00 | {A} [G] |
| | Express mail service: | | |
| 95007250 | 1. P.O. box rentals, packing and sending; on-site copy, fax, money order, office supplies, stamps, money wire agent, notary, passport photos | 565.00 | {A} [G] |
| 95007251 | 2. All of number 1, plus answering service (5 phones): | 651.00 | {A} [G] |
| | Each additional phone | 34.00 | {A} [G] |
| | F | | |
| <u>95004606</u> | <u>Fashion Consultant</u> | <u>328.00</u> | {A} [G] |
| 95018701 | Fax service:- | 328.00 | {A} [G] |
| | — Accessory to main occupation— | 96.00 | {A} [G] |
| <u>95012302</u> | <u>Finger Printing</u> | <u>285.00</u> | {A} [G] |
| 95007400 | Fire prevention service | 285.00 | {A} [G] |
| 95007500 | Florist | 328.00 | {A} [G] |
| 95007600 | Flower stand, selling cut or potted flowers or plants | 249.00 | {A} [G] |
| 95007700 | Food sales (retail inventory) each business, if zoning permits, will be allowed to sell any retail food item; however, all items will be totaled in their inventory assessment; state license required: | | |
| 95007701 | 1. 1st \$1,000.00 of value or less | 334.00 | {A} [G] |
| | 2. Each \$1,000.00—\$89,999.00 of value | 33.00 | {A} [G] |
| | 3. From \$90,000.00—\$199,999.00 of value | 3,426.00 | {A} [G] |
| | 4. From \$200,000.00—\$499,999.00 of value | 5,136.00 | {A} [G] |
| | 5. From \$500,000.00 and over | 6,845.00 | {A} [G] |
| 95007104 | Formal rental | 285.00 | {A} [G] |
| 95007900 | Fortunetellers, palmists, clairvoyants, astrologers, phrenologists, physiognomist, numerologists, mind readers and others of a similar nature | 2,680.00 | {A} [G] |
| 95007950 | 1. Where not gratuitous, not in a nightclub or accessory to main business, each individual | 645.00 | {A} [G] |
| | Provided that before tax receipt is issued to any persons pursuant to the foregoing item, a report must be made by the police department to the effect that the applicant has no record or conviction in any case involving a felony, and the application must be accompanied by three or more references | | |
| 95008000 | Fruit, nut, packing, shipping, subject to the provisions of this chapter: | 382.00 | {A} [G] |
| 95008002 | 1. As an accessory | 96.00 | {A} [G] |
| | Fuel dealers, bottled gas, etc.: | | |
| 95008100 | 1. Fuel oil dealer | 489.00 | {A} [G] |
| 95008101 | 2. Fuel bottled gas dealer | 241.00 | {A} [G] |
| 95008120 | 3. Wood yard dealer | 191.00 | {A} [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|--|--------------------|---------|
| 95008200 | Funeral home | 1,002.00 | [A] [G] |
| | G | | |
| 95008001 | Gallery | 515.00 | [A] [G] |
| | Garbage, waste contractor insurance required; see Chapter 90, Article IV for all requirements; state license required | | |
| 95008404 | 1. Biohazardous | 808.00 | [A] [G] |
| 95008401 | 2. Franchise | 808.00 | [A] [G] |
| 95008403 | 3. Hazardous | 808.00 | [A] [G] |
| 95008402 | 4. Recycling (DERM permit) | 808.00 | [A] [G] |
| 95008400 | 5. Roll off | 808.00 | [A] [G] |
| 95008500 | Gas companies | 13,539.00 | [A] [G] |
| 95008550 | Gasoline wholesale dealer | 4,015.00 | [A] [G] |
| 95008600 | 1. Where only fuel oil not more volatile than diesel oil and (not exceeding 15,000 barrels in quantity is stored | 943.00 | [A] [G] |
| | General merchandise retail sales (see also merchants category): | | |
| | Merchant sales (based on cost of inventory): | | |
| 95012065 | 1. 1st \$1,000.00 of value or less | 345.00 | [A] [G] |
| 95012065 | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| 95012066 | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | [A] [G] |
| 95012066 | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | [A] [G] |
| 95012966 | 5. From \$500,000.00 and over | 6,848.00 | [A] [G] |
| 95008802 | Golf driving courses | 173.00 | [A] [G] |
| 95008801 | Golf miniature courses | 386.00 | [A] [G] |
| 95008800 | Golf pro | 285.00 | [A] [G] |
| 95006150 | Guard, watchman, patrol agency; state license required | 328.00 | [A] [G] |
| | H | | |
| 95021500 | Hall for hire | 191.00 | [A] [G] |
| 95006255 | Healers, magnetic | 808.00 | [A] [G] |
| 95009100 | Health club, gym (a letter of approval or exemption from state department of agriculture and consumer services required) | 285.00 | [A] [G] |
| 95009200 | Health maintenance plan | 285.00 | [A] [G] |
| <u>95006201</u> | <u>Hearing Aid Specialist</u> | <u>328.00</u> | [A] [G] |
| 95000619 | Home based business (plus occupation) | 44.00 134.00 | [A] [G] |
| 95006200 | Homeopathic physicians; state license required | 328.00 | [A] [G] |
| 95006201 | Homes for special services | 1,279.00 | [A] [G] |
| <u>95000618</u> | <u>Home Health Agency</u> | <u>285.00</u> | [A] [G] |
| <u>95000650</u> | <u>Hookah Lounge</u> | <u>345.00</u> | [A] [G] |
| <u>95000651</u> | <u>Hookah Lounge - as accessory to main occupation</u> | <u>96.00</u> | [A] [G] |
| 95006202 | Hospice facility | 328.00 | [A] [G] |
| | Hotel; state license required: | | |
| 95009500 | 1. First 15 rooms | 328.00 | [A] [G] |
| | 2. For each additional room over 15 | 25.00 | [A] [G] |
| <u>95009503</u> | <u>Hotel Rooms with Kitchens; state license required:</u> | | |
| | <u>1. First 15 rooms</u> | <u>328.00</u> | [A] [G] |
| | <u>2. For each additional room over 15</u> | <u>25.00</u> | [A] [G] |
| 95009600 | Hypnotist, hypnotherapist | 285.00 | [A] [G] |
| | I | | |
| 95009700 | Immigration service | 285.00 | [A] [G] |
| 95009800 | Import and export dealer | 285.00 | [A] [G] |
| 95009900 | Income tax service: | | |
| | 1. Reserved | 285.00 | [A] [G] |
| | 2. Inside only | | |
| 95010000 | Installers, floor covering, carpet, tiles, glass, etc. | 285.00 | [A] [G] |
| 95000606 | Insurance agency | 285.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| 95010200 | 1. Adjuster | 285.00 | [A] [G] |
| 95000649 | 2. Insurance broker | 285.00 | [A] [G] |
| 95010100 | 3. Casualty and liability | 413.00 | [A] [G] |
| 95010105 | 4. Company | 413.00 | [A] [G] |
| 95010101 | 5. Fire | 413.00 | [A] [G] |
| 95010102 | 6. Industrial | 413.00 | [A] [G] |
| 95010103 | 7. Life | 413.00 | [A] [G] |
| 95010104 | Intensive inpatient treatment center/facility | 1,279.00 | [A] [G] |
| 95010105 | Intensive outpatient treatment center/facility | 411.00 | [A] [G] |
| 95010300 | Interior decorators whose business is confined to furnishing curtains, draperies, hangings, furniture, etc., exclusively | 328.00 | [A] [G] |
| 95010301 | Interior designers; state license required | 328.00 | [A] [G] |
| 95010302 | Intermediate care facility for the developmentally disabled | 1,279.00 | [A] [G] |
| 95010400 | Investment counselor; state license required | 285.00 | [A] [G] |
| | J | | |
| 95010500 | Janitorial and maid service (bond required) | 328.00 | [A] [G] |
| | Jewelers shall be required to pay merchant's business tax determined as follows; (based on cost of inventory): | 345.00 | [A] [G] |
| 95010600 | 1. First \$1,000.00 of value or less | 345.00 | [A] [G] |
| 95010600 | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| 95010601 | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | [A] [G] |
| 95010601 | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | [A] [G] |
| 95010601 | 5. From \$500,000.00 and over | 6,848.00 | [A] [G] |
| | K | | |
| 95010700 | Key machines | 44.00 | [A] [G] |
| | L | | |
| 95010900 | Laboratory (chemical, dental, optical, x-ray, etc.) (independent); state license required | 378.00 | [A] [G] |
| 95010901 | Laboratory technicians, including the taking of blood pressure | 328.00 | [A] [G] |
| 95011000 | Land development companies; state license required | 1,738.00 | [A] [G] |
| 95011100 | Landscape architects, contractors, nursery men, etc. | 328.00 | [A] [G] |
| 95011200 | Landscape maintenance | 78.00 | [A] [G] |
| 95015601 | Laser photo printing service | 260.00 | [A] [G] |
| 95011302 | Laundry dry cleaners | 489.00 | [A] [G] |
| 95011303 | Laundry dry cleaners (remote location) | 157.00 | [A] [G] |
| 95011304 | Laundry coin operated location, each (includes accessory folding and hand ironing) | 328.00 | [A] [G] |
| 95011305 | Laundry (coin equipment distributor) | 378.00 | [A] [G] |
| 95011307 | Each machine | 9.00 | [A] [G] |
| 95011307 | Laundry, coin operated equipment not licensed by one of the above listings, each machine | 9.00 | [A] [G] |
| 4007701 | Liquor sales/merchant sales (based on cost of inventory): | | |
| | 1. First \$1,000.00 of value or less | 334.00 | [A] [G] |
| | 2. Each additional \$1,000.00—\$99,999.00 | 33.00 | [A] [G] |
| | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | [A] [G] |
| | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | [A] [G] |
| | 5. From \$500,000.00 and over | 6,848.00 | [A] [G] |
| 95011400 | Locksmith | 328.00 | [A] [G] |
| | M | | |
| | Machine and games, mechanical photographs, consoles, jukeboxes, picture- taking, record-making, or other similar machines: | | |
| 95011800 | Distributors | 1,028.00 | [A] [G] |
| 95011802 | Each machine | 131.00 | [A] [G] |
| 95004705 | Mail order business; bond required | 285.00 | [A] [G] |
| 95011600 | Manufacturers, all products; to include any assembling or processing operations otherwise mentioned in this section | 378.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| 95011700 | Manufacturer representative | 285.00 | {A} [G] |
| 95240008 | Marine appraiser, surveyor, testing | 285.00 | {A} [G] |
| 95011999 | Massage clinic; state license required | 285.00 | {A} [G] |
| 95012000 | Massage therapist; state license required | 61.00 | {A} [G] |
| <u>95012050</u> | <u>Med Spa (i.e. Botox, Fillers, Etc.)</u> | <u>432.00</u> | {A} [G] |
| | Medical cannabis/marijuana | | |
| | Merchants, all persons engaged in the business of selling medical cannabis, as defined in chapter 6, article III, or chapter 14, division 10, of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's business tax, determined as follows, based on cost of inventory: | | |
| 95012100 | 1. First \$1,000.00 of value or less | 334.00 | {A} [G] |
| 95012100 | 2. Each additional \$1,000.00—\$99,999.00 | 34.00 | {A} [G] |
| 95012100 | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | {A} [G] |
| 95012100 | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | {A} [G] |
| 95012100 | 5. From \$500,000.00 and over | 6,848.00 | {A} [G] |
| 95012100 | 6. Cost per employee for medical marijuana treatment center; and reimbursement for law enforcement and/or consultant review, as agents of planning department, plus recovery for law enforcement or consultant review. | 56.00 | {A} [G] |
| | Background check fee for each employee at medical marijuana treatment center | 154.00 | {A} [G] |
| 95012101 | Medication and methadone maintenance treatment facility: | | |
| | 1. First \$1,000.00 of value or less | 319.00 | {A} [G] |
| | 2. Each additional \$1,000.00—\$199,000.00 | 32.00 | {A} [G] |
| | 3. From \$100,000.00—\$199,000.00 | 3,262.00 | {A} [G] |
| | 4. From \$200,000.00—\$499,000.00 | 4,890.00 | {A} [G] |
| | 5. From \$500,000.00 and over | 6,521.00 | {A} [G] |
| <u>95012300</u> | <u>Med Spa</u> | | |
| <u>95017601</u> | <u>Mental Health Counselor</u> | <u>328.00</u> | {A} [G] |
| | Merchants, all persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's business tax, determined as follows; based on cost of inventory: | | |
| 95012065 | 1. First \$1,000.00 of value or less | 345.00 | {A} [G] |
| 95012065 | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | {A} [G] |
| 95012066 | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | {A} [G] |
| 95012066 | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | {A} [G] |
| 95012066 | 5. From \$500,000.00 and over | 6,848.00 | {A} [G] |
| 95012200 | Messenger service (exclusive of telegrams) | 157.00 | {A} [G] |
| <u>95006207</u> | <u>Midwife</u> | <u>328.00</u> | {A} [G] |
| 95000625 | Model, talent agency; state license required | 285.00 | {A} [G] |
| 95012400 | Money broker | 285.00 | {A} [G] |
| 95012500 | Money order agency | 96.00 | {A} [G] |
| 95012550 | Monogram, silkscreen, retail | 285.00 | {A} [G] |
| 95000610 | Mortgage broker, all firms; state license required: | 285.00 | {A} [G] |
| 95000610 | 1. Each additional broker connected therewith | 285.00 | {A} [G] |
| 95000652 | 2. Salesman; state license required | 123.00 | {A} [G] |
| | Motor scooter, motorcycle, rental agency; insurance required: | | |
| 95012800 | 1. 1 to 20 units | 489.00 | {A} [G] |
| 95012800 | 2. Each unit over 20 | 33.00 | {A} [G] |
| | Movie theater: | | |
| 95012900 | 1. One screen | 1,609.00 | {A} [G] |
| 95012901 | 2. Each additional screen | 173.00 | {A} [G] |
| | N | | |
| | <u>Nail Salon</u> | | |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| <u>95002702</u> | <u>1. With one to five chairs</u> | 285.00 | {A} [G] |
| <u>95002702</u> | <u>2. With six to ten chairs</u> | 351.00 | {A} [G] |
| <u>95002702</u> | <u>3. With 11 to 15 chairs</u> | 432.00 | {A} [G] |
| <u>95002702</u> | <u>4. Each chair over 15</u> | 33.00 | {A} [G] |
| <u>95002701</u> | <u>Manicurist; state license required</u> | 33.00 | {A} [G] |
| 95013300 | Newspapers or periodicals | 260.00 | {A} [G] |
| | Newsstand sidewalk | 96.00 | {A} [G] |
| | Nightclub (same as dance hall/entertainment establishment): | | |
| 95005800 | 1. Dance hall/entertainment establishment without alcohol (see subsection 142-1362(b) for after-hours dance halls) | 1,609.00 | {A} [G] |
| 95005805 | 2. Dance hall/entertainment establishment with alcohol | 285.00 | {A} [G] |
| <u>95005850</u> | <u>Notary Public</u> | 285.00 | {A} [G] |
| <u>95013500</u> | <u>Nurses Hospital Staff</u> | 96.00 | {A} [G] |
| <u>95013400</u> | <u>Nurses Registered, LPN, ARNP</u> | 285.00 | {A} [G] |
| 95013600 | Nursing homes and private hospital; state license required | 1,343.00 | {A} [G] |
| <u>95004608</u> | <u>Nutrition Consultant</u> | 328.00 | {A} [G] |
| | O | | |
| <u>95019801</u> | <u>Occupational Therapist</u> | 328.00 | {A} [G] |
| 95013800 | Office, other than listed | 285.00 | {A} [G] |
| 95013900 | Optician; state license required NOTE: Retail sales needs separate merchant sales business tax receipt | 328.00 | {A} [G] |
| 95014000 | Optometrist; state license required NOTE: Retail sales needs separate merchant sales business tax receipt | 314.00 | {A} [G] |
| 95014001 | Organ and tissue procurement facility | 411.00 | {A} [G] |
| 95240018 | Orthodontist; state license required | 328.00 | {A} [G] |
| 95014200 | Osteopath; state license required | 328.00 | {A} [G] |
| 95014201 | Outpatient treatment facility | 411.00 | {A} [G] |
| | P | | |
| 95014202 | Pain management clinics: | | |
| | 1. First \$1,000.00 of value or less | 319.00 | {A} [G] |
| | 2. Each additional \$1,000.00—\$199,000.00 | 32.00 | {A} [G] |
| | 3. From \$100,000.00—\$199,000.00 | 3,262.00 | {A} [G] |
| | 4. From \$200,000.00—\$499,000.00 | 4,890.00 | {A} [G] |
| | 5. From \$500,000.00 and over | 6,521.00 | {A} [G] |
| 95014350 | Paper hanger | 285.00 | {A} [G] |
| <u>95014400</u> | <u>Paramedic</u> | 285.00 | {A} [G] |
| <u>95014401</u> | <u>Paramedic Hospital Staff</u> | 96.00 | {A} [G] |
| 95014500 | Parking lot | 328.00 | {A} [G] |
| 95001707 | 1. Parking garage | 328.00 | {A} [G] |
| 95014507 | 2. Under-utilized | 328.00 | {A} [G] |
| 95014502 | 3. Provisional | 328.00 | {A} [G] |
| 95014506 | 4. Temporary lot | 328.00 | {A} [G] |
| 95014505 | 5. Parking valet lot only | 328.00 | {A} [G] |
| 95014504 | 6. Self-parking lot | 328.00 | {A} [G] |
| 99020700 | 7. Valet parking (per location); insurance required. A letter of permission from the owner, lessee or operator of the business from which the valet service is operating must be submitted prior to the issuance of a valet parking business tax receipt. | 378.00 | {A} [G] |
| | Each additional location | 191.00 | {A} [G] |
| 95014600 | Party planner | 285.00 | {A} [G] |
| 95014700 | Pathologist; all | 328.00 | {A} [G] |
| 95017003 | Pawnbroker, selling other than articles taken on pledge must also have a regular merchant's business tax receipt, no tax receipt issued to pawnbrokers shall be transferred from the person to whom it was issued | 1,343.00 | {A} [G] |
| 95007300 | Pest control; state license required | 378.00 | {A} [G] |
| 95004850 | Pharmacy store; state license required | | |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| 95004850 | 1. First \$1,000.00 of value or less | 334.00 | [A] [G] |
| 95004850 | 2. Each additional \$1,000.00—\$99,999.00 | 34.00 | [A] [G] |
| 95004850 | 3. From \$100,000.00—\$199,000.00 | 3,426.00 | [A] [G] |
| 95004850 | 4. From \$200,000.00—\$499,000.00 | 5,136.00 | [A] [G] |
| 95004850 | 5. From \$500,000.00 and over | 6,848.00 | [A] [G] |
| 95004850 | 6. Cost per employee for medical marijuana treatment center; and reimbursement for law enforcement and/or consultant review, as agents of planning department, plus recovery for law enforcement or consultant review Each employee must obtain a business tax receipt pursuant to § 142-1503(g) | 56.00 | [A] [G] |
| | | | |
| 95015000 | Phlebotomist; state license required | 328.00 | [A] [G] |
| 95015100 | Photography, studio, film developing/printing on-site | 328.00 | [A] [G] |
| 95015101 | Photography, drop off developing only, not done on-site | 191.00 | [A] [G] |
| 95015300 | Physiotherapist; state license required | 328.00 | [A] [G] |
| 95015400 | Picture framing | 161.00 | [A] [G] |
| 95015500 | Podiatrist; state license required | 328.00 | [A] [G] |
| 95015550 | Postal box rentals | 285.00 | [A] [G] |
| | Postage stamp sales: | | |
| | 1. Stamp machine distributor | 285.00 | [A] [G] |
| | 2. Each machine | 23.00 | [A] [G] |
| | NOTE: Retail sales of postage stamps needs separate merchant sales business tax receipt | | |
| 95015570 | Prescribed pediatric extended care center | 1,279.00 | [A] [G] |
| 95015600 | Printing, copying service | 260.00 | [A] [G] |
| 95015602 | As accessory to main occupation | 96.00 | [A] [G] |
| 95006000 | Private investigative agency; department of state license required | 328.00 | [A] [G] |
| 95015700 | Private schools, schools, tutorial services, colleges or other educational or training institutions operating for profit, for each place of business | 405.00 | [A] [G] |
| 95015800 | Process service | 285.00 | [A] [G] |
| 95000657 | Production company | 285.00 | [A] [G] |
| 95006265 | Professional association, corporation | 328.00 | [A] [G] |
| | Promoter; bond required: | | |
| 95050199 | 1. Single event/single location (less than 150 permitted occupancy) | 113.00 | [A] [G] |
| 95050199 | 2. Single event/single location (greater than 150 permitted occupancy) | 225.00 | [A] [G] |
| 95050200 | 3. Multiple event/single location (less than 150 permitted occupancy) | 113.00 | [A] [G] |
| 95050200 | 4. Multiple event/single location (greater than 150 permitted occupancy) | 225.00 | [A] [G] |
| 95050201 | 5. Multiple event/multiple location (less than 150 permitted occupancy) | 285.00 | [A] [G] |
| 95050201 | 6. Multiple event/multiple location (greater than 150 permitted occupancy) | 565.00 | [A] [G] |
| 95015900 | Property management, or the business of opening and closing of homes, or both | 328.00 | [A] [G] |
| <u>95015900s</u> | <u>Shell BTR</u> | <u>328.00</u> | [A] [G] |
| 95240019 | Psychiatrist; state license required | 328.00 | [A] [G] |
| 95016000 | Public relations | 285.00 | [A] [G] |
| 95016100 | Publisher | 285.00 | [A] [G] |
| | Q | | |
| | R | | |
| 95000670 | Real estate brokerage firm, corp.; state license required: | 285.00 | [A] [G] |
| 95000607 | 1. Each broker with firm | 285.00 | [A] [G] |
| 95000652 | 2. Each salesman with firm | 123.00 | [A] [G] |
| 95000660 | Rehabilitation agency | 411.00 | [A] [G] |
| 95016300 | Repair shops including upholstering, furniture repairing, knife and lawnmower sharpening/repair, etc., for each place of business | 328.00 | [A] [G] |
| <u>95004703</u> | <u>Reservation Office</u> | <u>285.00</u> | [A] [G] |

| Section of this Code | Description | FY 2024 Fee | |
|----------------------|--|-------------|---------|
| 95016320 | Residential treatment center for children and adolescents | 1,279.00 | [A] [G] |
| 95016330 | Residential treatment facility | 1,279.00 | [A] [G] |
| | Restaurant and bars: | | |
| 95016400 | Restaurants, drugstores or other establishments serving food permitting the operation of cafe, cafeteria, dining room, tearoom or restaurant takeout with chairs, or stools, each to count as one seat | 260.00 | [A] [G] |
| | 1. Per chair up to 50 (not include sidewalk cafe area) | 10.00 | [A] [G] |
| | 2. Per chair 51 and up (not include sidewalk cafe area) | 11.00 | [A] [G] |
| | 3. No chairs | 260.00 | [A] [G] |
| | 4. Sidewalk cafe area per sq. ft. Separate permit application. Must have a valid restaurant business tax receipt to have a sidewalk cafe. | | |
| 95016400 | Bar (no restaurant); appropriate state licenses required. Restaurant, add occupancy code load. See "Nightclubs" for additional fees if applicable. See "Dance halls" for additional fees if applicable. | 260.00 | [A] [G] |
| 95000702 | 5. No sale of alcohol beverage for on-premises consumption | | |
| 95016650 | Rink, skating, bike or others, owners or persons maintaining same; need commission approval | 191.00 | [A] [G] |
| 95016600 | Roominghouses, lodginghouses, boardinghouses or hostels; state license required: | | |
| | 1. One to 20 rooms | 241.00 | [A] [G] |
| | 2. Each room over 20 | | |
| | Any apartment house, hotel or any other place serving meals or food other than a boardinghouse, requires a restaurant license. | 9.00 | [A] [G] |
| | S | | |
| | Sailmaker | 285.00 | [A] [G] |
| 95016800 | Sales office, developers, temporary | 378.00 | [A] [G] |
| 95013600 | Sanitarium or institution of like character | 1,343.00 | [A] [G] |
| 95017001 | Secondhand dealers/dealers in preowned merchandise: | | |
| | 1. Goods other than wearing apparel | 489.00 | [A] [G] |
| | 2. Wearing apparel | 553.00 | [A] [G] |
| 95017100 | Service station: | | |
| | 1. One pump | 191.00 | [A] [G] |
| | 2. Each additional pump | 78.00 | [A] [G] |
| | NOTE: Retail sales needs separate merchant sales business tax receipt | | |
| 95017200 | Shoe repairing | 249.00 | [A] [G] |
| 95017300 | Transient short-term rental (state license required) each rental unit | 80.00 | [A] [G] |
| 95017400 | Sightseeing buses (each bus); insurance required | 808.00 | [A] [G] |
| 95017500 | Sign writers | 328.00 | [A] [G] |
| 9517550 | Smoke Shop | | |
| | 1. First \$1,000.00 of value or less | 288.00 | [A] [G] |
| | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| | 3. From \$100,000.00—\$199,000.00 | 2,956.00 | [A] [G] |
| | 4. From \$200,000.00—\$499,000.00 | 4,433.00 | [A] [G] |
| | 5. From \$500,000.00 and over | 5,911.00 | [A] [G] |
| 95017600 | Sociologist or marriage counselor; state license required | 328.00 | [A] [G] |
| 95017650 | Social Media Manangement/Web Services | 285.00 | [A] [G] |
| 95006209 | Social worker (LCSW); state license required | 328.00 | [A] [G] |
| 95017700 | Soda fountain/ice cream parlor, provided that soda fountains operated in connection with regularly taxed restaurants do not require an additional business tax receipt. This tax receipt is restricted to soda, frozen yogurt and ice cream products. Any other item such as sandwiches, hot dogs, pastry, etc., will require a restaurant business tax receipt. State license required. | 191.00 | [A] [G] |
| 95017900 | Sound recording operator | 285.00 | [A] [G] |
| 95017905 | Sound recording studio | 489.00 | [A] [G] |
| 95018300 | Stockbrokers (full service); state license required: | 2,013.00 | [A] [G] |
| | 1. One to five employees | 164.00 | [A] [G] |

| <i>Section of this Code</i> | <i>Description</i> | <i>FY 2024 Fee</i> | |
|---------------------------------|---|--------------------|---------|
| | 2. Six to 15 employees | 328.00 | {A} [G] |
| 95018305 | 3. Sixteen to 20 employees | 489.00 | {A} [G] |
| | 4. Stockbroker salesman (each) | 123.00 | {A} [G] |
| <u>95000621</u> | <u>5. Contact Stockbroker</u> | <u>285.00</u> | {A} [G] |
| 95021101 | Storage yard | 489.00 | {A} [G] |
| 95018550 | Swimming pools (concessions) | 328.00 | {A} [G] |
| | T | | |
| 95018405 | Tailor/alterations (each shop): | 249.00 | {A} [G] |
| | 1. As an accessory to main occupation | 123.00 | {A} [G] |
| 95000659 | Talent/modeling agency; state license required | 285.00 | {A} [G] |
| 95017800 | Tanning salon/solarium | 328.00 | {A} [G] |
| | Tattoo: | | |
| 95006250 | 1. Tattoo establishment; state license required | 328.00 | {A} [G] |
| 95006250 | 2. Tattoo artist/body piercing (each person); state license required | 328.00 | {A} [G] |
| 95018500 | Tag collection agencies, includes auto tags, driver's license, hunting and fishing licenses, boat registration, etc.): | 328.00 | {A} [G] |
| 95018510 | 1. As an accessory to main occupation | 123.00 | {A} [G] |
| 95000201 | Tax service | 328.00 | {A} [G] |
| 95018700 | Telegraph companies, money wire | 285.00 | {A} [G] |
| <u>95018800</u> | <u>Telephone Answering Service</u> | <u>285.00</u> | {A} [G] |
| | Telephone: | | |
| | 1. <u>Call Center</u> | 285.00 | {A} [G] |
| | 2. Reserved | | |
| 95019000 | 3. Sales office | 285.00 | {A} [G] |
| | All persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall also be required to pay a merchants business tax. | | |
| 95019100 | Television rental | 285.00 | {A} [G] |
| | Tennis: | | |
| 95019500 | 1. Tennis court | 285.00 | {A} [G] |
| 95019300 | 2. Tennis pro | 285.00 | {A} [G] |
| 95012902 | Theaters; live shows: | | |
| | 1. Zero to 49 seats | 772.00 | {A} [G] |
| | 2. Fifty seats and over | 1,609.00 | {A} [G] |
| | Theatrical: | | |
| | 1. Theatrical performances (charity) | N/A | |
| 95000614 | 2. Theatrical agency | 285.00 | {A} [G] |
| 95000616 | 3. Theatrical producer | 285.00 | {A} [G] |
| 95006203 | Therapist; state license required | 328.00 | {A} [G] |
| 95019900 | Ticket office | 285.00 | {A} [G] |
| 95020000 | Towel and linen supply service | 328.00 | {A} [G] |
| 95021400 | Tow truck/wrecker service, each truck, insurance required | 260.00 | {A} [G] |
| 95021401 | Tow Truck/Wrecker Immobilization, insurance required | 285.00 | {A} [G] |
| 95020100 | Tow truck, wrecker associated with a service station (each truck), insurance required | 260.00 | {A} [G] |
| 95020105 | Transitional living facility | 1,279.00 | {A} [G] |
| <u>95020200</u> | <u>Transportation Public</u> | <u>328.00</u> | {A} [G] |
| 95020201 | Transportation service (each vehicle), including, but not limited to, vans, cars, etc.; insurance required | 328.00 | {A} [G] |
| <u>95003401</u> | <u>Transportation Sightseeing, Excursion</u> | <u>808.00</u> | {A} [G] |
| 95020300 | Travel bureau; state certificate required | 285.00 | {A} [G] |
| | Tour: | | |
| 95020302 | 1. Agency; state certificate required | 285.00 | {A} [G] |
| 95020301 | 2. Operator; state certificate required | 285.00 | {A} [G] |
| 95020304 | 3. Service and information (sold elsewhere) | 285.00 | {A} [G] |
| 95015702 | Tutorial service | 405.00 | {A} [G] |

| <i>Section of this Code</i> | <i>Description</i> | FY 2024 Fee | |
|---------------------------------|---|-------------|---------|
| 95020400 | Typing, word processing, resume, letter writing service | 285.00 | [A] [G] |
| 95020410 | 1. Agency (done off-premises) | 96.00 | [A] [G] |
| | U | | |
| 95020500 | Urgent care facility | 411.00 | [A] [G] |
| | V | | |
| 99020700 | Valet parking (see parking) | 378.00 | [A] [G] |
| <u>95020800</u> | <u>Vaping (E-Cigarettes)</u> | | |
| | 1. First \$1,000.00 of value or less | 288.00 | [A] [G] |
| | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| | 3. From \$100,000.00—\$199,000.00 | 2,956.00 | [A] [G] |
| | 4. From \$200,000.00—\$499,000.00 | 4,433.00 | [A] [G] |
| | 5. From \$500,000.00 and over | 5,911.00 | [A] [G] |
| 95300000 | Veterinarian or veterinarian surgeon | 328.00 | [A] [G] |
| 95021000 | Video rental (each location), includes accessory rental of tape players and camcorders: | 345.00 | [A] [G] |
| 95021005 | 1. As an accessory to main occupation | 96.00 | [A] [G] |
| | Vitamin Shop, based on the value of the establishment's total retail inventory | | |
| 95021006 | 1. First \$1,000.00 of value or less | 288.00 | [A] [G] |
| 95021006 | 2. Each additional \$1,000.00—\$99,999.00 | 29.00 | [A] [G] |
| 95021006 | 3. From \$100,000.00—\$199,000.00 | 2,956.00 | [A] [G] |
| 95021006 | 4. From \$200,000.00—\$499,000.00 | 4,433.00 | [A] [G] |
| 95021006 | 5. From \$500,000.00 and over | 5,911.00 | [A] [G] |
| | W | | |
| 95021100 | Warehouse or storage yard | 489.00 | [A] [G] |
| 95021200 | Wholesale dealers | 489.00 | [A] [G] |
| 95021300 | Window cleaning and janitorial service; bond required | 328.00 | [A] [G] |
| 95021320 | Women's health clinic | 411.00 | [A] [G] |
| | X | | |
| | Y | | |
| | Z | | |
| 102-380 | City business tax for businesses not otherwise named or enumerated: | | |
| | General business / office uses | 252.00 | [A] [G] |
| | Heavy / industrial uses | 429.00 | [A] [G] |

- [A] Indexed to CPI - Rounded up to the nearest dollar
- [B] Indexed to CPI - Rounded up to the nearest cent
- [C] Pass through of purchased wholesale water charges - Rounded to the nearest cent
- [D] Pass through of purchased wholesale sanitary sewer charges - Rounded to the nearest cent
- [E] Solid waste collection rate. Indexed to CPI - No specified rounding
- [F] Indexed to CPI - Rounded up to nearest dollar, every 5 years (beginning in FY 2025)
- [G] Indexed to F.S. CH. 205, 5% increase every other year - Rounded up to the nearest dollar
- N/A CPI not applicable