

Section of this Code	Description	FY 2024 Fee	
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]
	Medicalcannabis/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 \$200,000.00—\$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 of 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 upholstery, 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 nstitution 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	Soundrecording 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. Ore to five employees	164.00	[A] [G]

<i>Section of this Code</i>	<i>Description</i>	<i>FY 2024 Fee</i>	
	2. Sx 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/al'erations (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. Ffty 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>	<i>FY 2024 Fee</i>	
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>Vapng (E-Cigarettes)</u>		
	<u>1. First \$1,000.00 of value or less</u>	<u>288.00</u>	<u>[A] [G]</u>
	<u>2. Each additional \$1,000.00—\$99,999.00</u>	<u>29.00</u>	<u>[A] [G]</u>
	<u>3. From \$100,000.00—\$199,000.00</u>	<u>2,956.00</u>	<u>[A] [G]</u>
	<u>4. From \$200,000.00—\$499,000.00</u>	<u>4,433.00</u>	<u>[A] [G]</u>
	<u>5. From \$500,000.00 and over</u>	<u>5,911.00</u>	<u>[A] [G]</u>
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