

R5 U 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.

MIAMI BEACH

COMMISSION MEMORANDUM

TO:	Honorable Mayor and Members of the City Commission
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FROM: Rickelle Williams, Interim City Manager

DATE: June 26, 2024 First Reading

TITLE: 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.

RECOMMENDATION

The Administration recommends that the Mayor and City Commission approve the subject Ordinance at first reading.

BACKGROUND/HISTORY

At the December 13, 2023 City Commission meeting, at the request of Commissioner Laura Dominguez, the Mayor and City Commission referred an item (C4 F) 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.

The referral requested the Administration review portions of the City's fees as they relate to home-based businesses, as well as, conduct an informal survey of what other municipalities in Miami-Dade County charge for the right to operate a home-based business.

This 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.

The updated schedule of fees, reducing home-based business taxes and refreshing recommended BTR categories was discussed at the May 24, 2024 FERC meeting; and the Committee unanimously voted that an Ordinance, encompassing the changes, be brought forth to the full City Commission with a favorable recommendation on first reading

ANALYSIS

BTRs are issued annually in accordance with Florida Statutes Chapter 205, as well as, locally governed by Article V, Section 102 of the Code of the City of Miami Beach. BTR proceeds are deposited into the General Fund and are used to complement property taxes in paying for City functions including, but not limited to, Police, Fire, and Code. Homebased, for-profit businesses are levied a tax accordingly.

The City conducted a survey of several Miami-Dade County municipalities' home-based business BTR fees. These fees were discussed at the February 23, 2024 FERC meeting and it was requested the Administration work with Commissioner Laura Dominguez, the sponsor, in reviewing and recommending reducing said fees. After respective working sessions with Commissioner Laura Dominguez, the following scenario is being proposed for review:

Home-Based Business – Municipal BTR Analysis

Municipality	<u>Profession / Home Office</u>	<u>Annual Home- Base Fee</u>	<u>Total</u>
Miami Beach (Current)	328.00	44.00	372.00
Coral Gables	227.80	-	227.80
Surfside	150.00	25.00	175.00
Sunny Isles Beach	125.00	25.00	150.00
North Bay Village	125.00	25.00	150.00
Miami	131.00	3.50	134.50
Miami Beach (Proposed)	134.00	-	134.00
Hialeah	100.00	-	100.00
Miami Springs	66.85	-	66.85

The proposed fee structure is a 64% reduction in Local Business Taxes for businesses operating out of a home, yet would only reduce the City's revenues by approximately \$34,000. The Administration is recommending the Commission discuss the revised fee structure for the Home-Based Business Tax category.

Additionally, a review of current BTR categories was conducted; looking for opportunities for a refresh and an amendment of categories where warranted. This was done with an emphasis on identifying emerging businesses that do not currently have a BTR category. Many of these businesses are currently taxed under our Merchant Sales BTR category yet are businesses the City frequently has been requested data for, i.e. Hookah, Cannabidiol (CBD), and Vape establishments. The proposed amendments would be revenue neutral, as the fee structure for the new categories for existing establishments would mirror the current Merchant Sales category the businesses are currently being charged now. The creation of these new categories would allow the City to more easily track the number of these types of businesses.

The schedule below summarizes the categories and changes being proposed for addition and deletion:

City of Miami Beach		
Local Business Tax Receipt & Home-Based Business Fee Schedule Amendments		
Description	FY 2024	Notes
Home Based Business	44.00	Removing the Home-Base plus Category Fee Structure
	134.00	Reducing average Home-Based Business Fees by 64%
Cannabidiol (CBD), Cigarettes and Tobacco, Smoke Shop, Vaping (E-Cigarettes)		
1. First \$1,000.00 of value or less	288.00	Similar to Miami-Dade County fees, by inventory
2. Each additional \$1,000.00—\$99,999.00	29.00	
3. From \$100,000.00—\$199,000.00	2,956.00	
4. From \$200,000.00—\$499,000.00	4,433.00	
5. From \$500,000.00 and over	5,911.00	
Cigarettes and Tobacco - Mobile On-Premise	345.00	
Cigars and Tobacco Products Manufacture (i.e. Cigar Rollers)	345.00	Similar to the Miami-Dade County fees, by employee
1. Five employees or less	157.00	
2. Six to 25 employees	345.00	
3. Over 25 employees	420.00	
Hookah Lounge	345.00	Similar to Tobacco Categories
Hookah Lounge - as accessory to main occupation	96.00	
Med Spa (i.e. Botox, Fillers, Etc.)	432.00	Similar to Beauty Parlor, Hairdressing, Barbershop, et al.
Notary Public	285.00	Currently not in our fee structure
Paramedic	285.00	Requests from the Medical Community
Paramedic Hospital Staff	96.00	
Social Media Management/Web Services	285.00	Trending Business Type - Similar fees as other professionals
Beach front concession:-		Remove category from Business Tax Section, as it is billed under a separate section of the City Code & Appendix A
1. Upland fee, per unit	30.00	
2. Per equip, activity/location	1,065.00	
3. Maximum Upland Fee, Primary Property	20,084.00	
Fax services:-	328.00	Remove obsolete category
Accessory to main occupation	96.00	
4. Sidewalk Cafe area per sq. ft.		Remove category from Business Tax Section, as it is billed under a separate section of the City Code & Appendix A
Separate permit application. Must have a valid restaurant business tax receipt to have a sidewalk cafe.		
* Adding a field for "pizza by the slice" to restaurant/take-out establishments for tracking this type of activity.		

Per Section 1-15(b)(1) of the City Code, entitled "Fee Schedule," certain fees and charges, as identified in Appendix A shall be subject to annual adjustment by the City Manager, effective October 1 of each year, to reflect increases in the Consumer Price Index (CPI) for the Miami-Fort Lauderdale-West Palm Beach, Florida area, as published by the Bureau of Labor Statistics of the United States Department of Labor.

State Statute prohibits the City from raising BTR fees according to the fee structure set forth in Section 1-15(b)(1) of the City Code. The State currently allows municipalities to raise their BTR fees by up to five (5) percent every other year, well below the City's current fee escalator of CPI every year. As part of the the proposed BTR amendments, the Administration is recommending codifying the current practice of raising BTR fees by five percent every other year as detailed in State Statute.

LOBBYIST DISCLOSURE

In accordance with Resolution No. 2023-32857, adopted by the City Commission on December 13, 2023, the following information has been requested from the primary item sponsor as it relates to the subject ordinance amendment:

1. Was the Agenda Item initially requested by a lobbyist which, as defined in Code Sec. 2-481, includes a principal engaged in lobbying? No
2. If so, specify name of lobbyist(s) and principal(s): Not applicable

FISCAL IMPACT STATEMENT

NA

Does this Ordinance require a Business Impact Estimate?

(FOR ORDINANCES ONLY)

The Business Impact Estimate (BIE) was published on . See BIE at:

<https://www.miamibeachfl.gov/city-hall/city-clerk/meeting-notices/>

FINANCIAL INFORMATION

The proposed amendment to this ordinance will not result in a substantial impact on projected revenues within the General Fund.

The proposed fee structure is a 64% reduction in Local Business Taxes for businesses operating out of a home, yet would only reduce the City's revenues by approximately \$34,000. The City believes with citywide enhanced Code Enforcement efforts of businesses not complying with their BTR requirements, the overall annual fiscal impact is negligible

CONCLUSION

The Administration recommends that the Mayor and City Commission approve the subject Ordinance at first reading.

Applicable Area

Is this a "Residents Right to Know" item, pursuant to City Code Section 2-17?

Is this item related to a G.O. Bond Project?

Was this Agenda Item initially requested by a lobbyist which, as defined in Code Sec. 2-481, includes a principal engaged in lobbying?

If so, specify the name of lobbyist(s) and principal(s):

Department

Finance

Sponsor(s)

Commissioner Laura Dominguez

Co-sponsor(s)

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]

Section of this Code	Description	FY 2024 Fee	
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	<u>Cannabidiol (CBD)</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]
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 Tabacco Products Retail</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]
<u>95001266</u>	<u>Cigars and Tobacco Products Manufacture (i.e. Cigar Rollers)</u>	345.00	[A] [G]
	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]
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:		
	1. First 10 beds	247.00	[A] [G]
	2. Each additional bed	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>95000675</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]

Section of this Code	Description	FY 2024 Fee	
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>2. With six to ten chairs</u>	<u>351.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>3. With 11 to 15 chairs</u>	<u>432.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>4. Each chair over 15</u>	<u>33.00</u>	<u>[A] [G]</u>
<u>95002701</u>	<u>Manicurist; state license required</u>	<u>33.00</u>	<u>[A] [G]</u>
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95013500</u>	<u>Nurses Hospital Staff</u>	<u>96.00</u>	<u>[A] [G]</u>
<u>95013400</u>	<u>Nurses Registered, LPN, ARNP</u>	<u>285.00</u>	<u>[A] [G]</u>
95013600	Nursing homes and private hospital; state license required	1,343.00	[A] [G]
<u>95004608</u>	<u>Nutrition Consultant</u>	<u>328.00</u>	<u>[A] [G]</u>
	O		
<u>95019801</u>	<u>Occupational Therapist</u>	<u>328.00</u>	<u>[A] [G]</u>
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95014401</u>	<u>Paramedic Hospital Staff</u>	<u>96.00</u>	<u>[A] [G]</u>
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]
95015900s	Shell BTR	328.00	[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]
95004703	Reservation Office	285.00	[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]
<u>9517550</u>	<u>Smoke Shop</u>		
	<u>1. First \$1,000.00 of value or less</u>	<u>288.00</u>	[A] [G]
	<u>2. Each additional \$1,000.00—\$99,999.00</u>	<u>29.00</u>	[A] [G]
	<u>3. From \$100,000.00—\$199,000.00</u>	<u>2,956.00</u>	[A] [G]
	<u>4. From \$200,000.00—\$499,000.00</u>	<u>4,433.00</u>	[A] [G]
	<u>5. From \$500,000.00 and over</u>	<u>5,911.00</u>	[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]

Section of this Code	Description	FY 2024 Fee	
	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. Call Center	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]

Section of this Code	Description	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

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

* * *

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	

	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

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)	400.00
	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

	-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

	C	
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
	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)	1,322.00
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

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

	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

	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
	M	

	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

	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

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

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

	-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

	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

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

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]

Section of this Code	Description	FY 2024 Fee	
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	<u>Cannabidiol (CBD)</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]
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 Tabacco Products Retail</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]
<u>95001266</u>	<u>Cigars and Tobacco Products Manufacture (i.e. Cigar Rollers)</u>	345.00	[A] [G]
	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]
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:		
	1. First 10 beds	247.00	[A] [G]
	2. Each additional bed	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>95000675</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]

Section of this Code	Description	FY 2024 Fee	
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>2. With six to ten chairs</u>	<u>351.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>3. With 11 to 15 chairs</u>	<u>432.00</u>	<u>[A] [G]</u>
<u>95002702</u>	<u>4. Each chair over 15</u>	<u>33.00</u>	<u>[A] [G]</u>
<u>95002701</u>	<u>Manicurist; state license required</u>	<u>33.00</u>	<u>[A] [G]</u>
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95013500</u>	<u>Nurses Hospital Staff</u>	<u>96.00</u>	<u>[A] [G]</u>
<u>95013400</u>	<u>Nurses Registered, LPN, ARNP</u>	<u>285.00</u>	<u>[A] [G]</u>
95013600	Nursing homes and private hospital; state license required	1,343.00	[A] [G]
<u>95004608</u>	<u>Nutrition Consultant</u>	<u>328.00</u>	<u>[A] [G]</u>
	O		
<u>95019801</u>	<u>Occupational Therapist</u>	<u>328.00</u>	<u>[A] [G]</u>
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>	<u>285.00</u>	<u>[A] [G]</u>
<u>95014401</u>	<u>Paramedic Hospital Staff</u>	<u>96.00</u>	<u>[A] [G]</u>
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]
95015900s	Shell BTR	328.00	[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]
95004703	Reservation Office	285.00	[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]
<u>9517550</u>	<u>Smoke Shop</u>		
	<u>1. First \$1,000.00 of value or less</u>	<u>288.00</u>	[A] [G]
	<u>2. Each additional \$1,000.00—\$99,999.00</u>	<u>29.00</u>	[A] [G]
	<u>3. From \$100,000.00—\$199,000.00</u>	<u>2,956.00</u>	[A] [G]
	<u>4. From \$200,000.00—\$499,000.00</u>	<u>4,433.00</u>	[A] [G]
	<u>5. From \$500,000.00 and over</u>	<u>5,911.00</u>	[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]

Section of this Code	Description	FY 2024 Fee	
	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. Call Center	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]

Section of this Code	Description	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