

**Sec. 19-31. - Business license tax schedule.**

The amount of local business taxes levied and imposed upon every person or entity who shall engage in or manage any business, profession, privilege or occupation hereinafter mentioned, within the city, is hereby fixed, graded, determined and imposed at the following rates or amounts:

- (a) *Amusement category: .....*
  - (1) Billiard or pool tables (for public use or profit): .....
    - a. One (1) table .....\$50.00
    - b. Each additional table .....20.00
  - (2) Bowling lanes: .....
    - a. First lane .....100.00
    - b. Each additional .....20.00
  - (3) Carnivals, etc. ....100.00
  - (4) Dance hall .....300.00
  - (5) Game room .....50.00
    - a. Each amusement machine .....5.00
  - (6) Theater .....100.00
- (b) *Contractor categories: .....*
  - (1) Concrete, stone, and brick foundation .....50.00
  - (2) Electrical .....50.00
  - (3) General building .....50.00
  - (4) Demolition .....50.00
  - (5) Moving .....50.00
  - (6) Painting .....50.00
  - (7) Paperhanging .....50.00
  - (8) Plumbing .....50.00
  - (9) Roofing .....50.00
  - (10) Sidewalk construction .....50.00
  - (11) Street paving .....100.00
  - (12) Not otherwise specified .....50.00
- (c) *Manufacturing and processing categories: .....*
  - (1) Bakery .....100.00
  - (2) Fertilizer manufacturer .....200.00
  - (3) Citrus/fruits: .....
    - a. Packing .....200.00
    - b. Canning or by-products .....100.00
    - c. Juice processing plant .....1,000.00
  - (4) Job printing .....60.00
  - (5) Machine shop .....50.00
  - (6) Manufacturer, not otherwise covered .....100.00
- (d) *Professional categories: .....*
  - (1) Architect .....100.00
  - (2) Attorney (per office) .....100.00
  - (3) Broker: .....
    - a. Real estate .....75.00
    - b. Merchandise (with permanent place of business in the city) .....100.00
    - c. Stocks and bonds (members of a reputable exchange) .....100.00
  - (4) Chiropodist .....100.00
  - (5) Chiropractor .....100.00
  - (6) Civil engineer .....100.00
  - (7) Dentist .....100.00
  - (8) Doctor/physician .....100.00
  - (9) Financial institution (banks, savings and loan, credit unions) .....200.00
  - (10) Funeral director/embalmer/undertaker .....60.00
  - (11) Insurance: .....
    - a. Insurance agency .....50.00
    - b. Insurance agent (exempt if agency/company pays city fees) .....20.00
    - c. Insurance company (exempt if agency pays city fees) .....20.00
  - (12) Optician/oculist .....50.00
  - (13) Osteopath .....100.00
  - (14) Public accountant and C.P.A. ....100.00
  - (15) Veterinarians .....100.00
- (e) *Service categories: .....*
  - (1) Auction shop .....100.00
  - (2) Auctioneer (for compensation, each) .....100.00
  - (3) Barber shop: .....
    - a. One chair in use .....50.00
    - b. Each additional chair in use .....15.00
  - (4) Concession stand (food and soft drinks) .....25.00
  - (5) Dry cleaner .....50.00
    - a. Operation of plant on premises .....100.00
  - (6) Hairdresser/beautician: .....
    - a. One (1) chair in use .....50.00

- b. Each additional chair in use .....15.00
- (7) Launderette and machine laundry (regardless of number of washers/dryers) .....50.00
- (8) Locksmith .....50.00
- (9) Manicurist .....50.00
- (10) Masseur .....100.00
- (11) Motor vehicle business: .....
  - a. Agencies selling, leasing or renting .....100.00
  - b. Garages or repair shops .....50.00
- (12) Photographer .....30.00
- (13) Public bookkeeper/payroll/tax service .....50.00
- (14) Recycling business .....300.00
- (15) Repair business (other than motor vehicles) .....50.00
- (16) Restaurant/cafeteria .....
  - a. Accommodations for fifteen (15) or less .....30.00
  - b. Accommodations for more than fifteen (15) .....50.00
- (17) Service/filling station .....50.00
- (18) Sign painter .....50.00
- (19) Taxidermist .....50.00
- (20) Watchmaker, and jewelry repair .....30.00
- (f) *Merchant categories* .....
  - (1) Brick, lumber and building material business (dealers in, or agents for, the sale) .....100.00
  - (2) Convenience store .....75.00
  - (3) Farm and garden supply .....50.00
  - (4) Fish, wholesale and retail dealers .....50.00
  - (5) Flea market .....100.00
    - a. Each independent dealer/stall .....5.00
  - (6) Florist .....50.00
  - (7) Fruit and vegetable retailer .....50.00
  - (8) Furniture (soliciting orders, at retail, for nonresident dealers) .....50.00
  - (9) Grocery store/supermarket .....150.00
  - (10) Hawker (of medicine, drugs, patent medicines, etc.) .....625.00
  - (11) Household goods (soliciting orders, at retail, for nonresident dealers) .....50.00
  - (12) LP gas dealer .....100.00
  - (13) Merchant, not otherwise listed: .....
    - a. Stock and fixtures totaling \$2,500.00 or less .....50.00
    - b. More than \$2,500.00 .....75.00
  - (14) Petroleum products dealer .....50.00
- (g) *Miscellaneous categories*: .....
  - (1) Bankruptcy or receivers sales, per day .....20.00
  - (2) Boardinghouses, lodging houses, hotels, motels, apartment houses, and other rental units .....30.00
    - a. Each additional unit .....5.00
  - (3) Claim and collection agency .....100.00
  - (4) Clairvoyant, and similar activities .....625.00
  - (5) Electric utility company .....200.00
  - (6) Fortuneteller, and similar activities .....625.00
  - (7) Guaranty and/or survey company .....100.00
  - (8) Hypnotist, professional .....625.00
  - (9) Loan company .....100.00
  - (10) Miscellaneous (any business, profession, trade, or other activity not otherwise provided for) .....50.00
  - (11) Mobile home/RV park .....50.00
    - a. Additional charges for each space .....1.00
  - (12) Palmist, and similar activities .....625.00
  - (13) Pawnbrokers and pawnshops .....625.00
  - (14) Peddler/solicitor/itinerant vendor .....100.00
  - (15) Phrenologist, and similar activities .....625.00
  - (16) Railroad company .....200.00
  - (17) Soothsayer, and similar activities .....625.00
  - (18) Telegraph company .....60.00
  - (19) Communication company (telephone/community television) .....200.00
  - (20) Warehouse, mini-storage .....50.00
    - a. Additional charge for each storage unit .....1.00
  - (21) Distribution centers (including all structures on the property), per square foot .....0.02

(Ord. No. 2010-22, 9-13-10)