

(31) <i>Carnival, circus and traveling show,</i>		(41) <i>Consultant</i> .....	86.00
a. Each engagement . . . .	343.98	(42) <i>Contractors.</i>	
b. One day's performance, each concession . . . . .	172.00	a. General contractor . . . .	86.00
c. For more than one day's performance, each concession . . . . .	114.66	b. Building contractor . . .	86.00
d. Peddlers, hawkers or similar salesmen connected with carnivals or similar traveling shows, per day . . . . .	17.20	c. Residential contractor .	86.00
(32) <i>Caterer or catering service. .</i>	93.60	d. Specialty contractor . .	86.00
(33) <i>Certified public accountants, each individual . . . . .</i>	82.56	1. Electrical . . . . .	86.00
(34) <i>Chiropractors, each individual . . . . .</i>	82.56	2. Plumbing . . . . .	86.00
(35) <i>Citrus vendors, each establishment operating a business of selling "gift boxes" either for local sales or shipment . . . . .</i>	86.00	3. Mechanical/HVAC . . . . .	86.00
(36) <i>Civil engineers, each individual . . . . .</i>	82.56	4. Demolition/house moving . . . . .	86.00
(37) <i>Clairvoyants, including fortune tellers, palmists, astrologers, phrenologists, character readers, spirit mediums, absent-treatment healers, mental healers, and every person engaged in an occupation of a similar nature, each individual . . . . .</i>	458.64	5. Fire sprinkler . . .	86.00
(38) <i>Clubs, social/civic . . . . .</i>	172.00	6. Carpentry . . . . .	86.00
(39) <i>Coin-operated devices, each device . . . . .</i>	34.40	7. Masonry/concrete	86.00
(40) <i>Computer service/sales.</i>		8. Painting . . . . .	86.00
a. Internet sales/web page design . . . . .	86.00	9. Sign . . . . .	86.00
b. Computer courses/classes . . . . .	86.00	10. Tile installer . . . .	86.00
c. Consultant/programmer . . . . .	86.00	11. Roofing . . . . .	86.00
		12. Irrigation . . . . .	86.00
		13. Swimming pool . .	86.00
		14. Drywall . . . . .	86.00
		15. Utility . . . . .	86.00
		e. Land clearing/excavation . . . . .	86.00
		f. Landscape/irrigation . .	86.00
		g. Subcontractor; miscellaneous . . . . .	86.00
		h. Each branch office of non-residential contractor . . . . .	86.00
		(43) <i>Cosmetologist. . . . .</i>	86.00
		(44) <i>Counseling . . . . .</i>	86.00
		(45) <i>Court reporter . . . . .</i>	86.00
		(46) <i>Crafts (home occupation only)</i>	57.34
		<b>D</b>	
		(47) <i>Dancehall, including entertainment such as variety programs. The receipt provided herein shall be in addition to</i>	

all other receipts required, provided all charitable enter- tainment is exempt.		each . . . . .	82.56
		(63) <i>Funeral home</i> . . . . .	343.98
<b>G</b>			
a. For one day's perfor- mance only, each. . . . .	257.98	(64) <i>Gas distributor.</i>	
b. For more than one day's performance, each. . . . .	172.00	a. Natural, pipeline, man- ufacturing . . . . .	286.66
(48) <i>Dating/escort service.</i> . . . .	343.98	b. Bottled, LPG . . . . .	57.34
(49) <i>Day care/nursery</i> (HRS li- cense required)		<b>H</b>	
a. Capacity 1—25 . . . . .	57.34	(65) <i>Hair replacement.</i> . . . .	86.00
b. Capacity 26—50 . . . . .	114.66	(66) <i>Health care equipment/sup- plies provider.</i> . . . .	86.00
c. Capacity 51—75 . . . . .	172.00	(67) <i>Health care facility/emerg- ency clinic.</i> . . . .	172.00
d. Capacity 76 or more. . . . .	229.32	(68) <i>Health spas/gyms/athletic clubs.</i>	
(50) <i>Day care</i> in-home family as licensed by the State of Flor- ida . . . . .	57.34	a. Up to 1,000 square feet	172.00
(51) <i>Dentists</i> , each individual . . .	82.56	b. Up to 5,000 square feet	343.98
(52) <i>Disk jockey</i> . . . . .	86.00	c. Over 5,000 square feet	573.30
(53) <i>Drafting, designing, graph- ics.</i> . . . .	86.00	(69) <i>Hearing aids and assistive devices.</i> . . . .	86.00
<b>E</b>			
(54) <i>Electric light or power com- pany</i> , each . . . . .	573.30	(70) <i>Hospitals/nursing homes/ sanitariums/convalescent/ assisted living facility.</i>	
(55) <i>Electrolysis technician.</i> . . . .	86.00	a. Under 10 rooms. . . . .	86.00
(56) <i>Electrotherapists</i> , each indi- vidual. . . . .	82.56	b. 10 to 25 rooms. . . . .	172.00
(57) <i>Employment agencies</i> , each .	86.00	c. Over 25 rooms . . . . .	343.98
(58) <i>Engineer</i> . . . . .	86.00	(71) <i>Hotel/motel.</i>	
(59) <i>Environmental and ecologi- cal services</i> . . . . .	343.98	a. per room up to 105. . . . .	1.73
(60) <i>Express companies</i> , air and railroad, each . . . . .	114.66	b. 105 to 199 rooms, per room . . . . .	2.60
<b>F</b>			
(61) <i>Flea market</i> (per each rental space)		c. 200 rooms and over . . .	520.00
a. Location. . . . .	343.98	(72) <i>Hypnotist.</i> . . . .	172.00
b. Additional per space . .	11.47	<b>I</b>	
(62) <i>Funeral directors/embalmer,</i>		(73) <i>Ice.</i>	
		a. Manufacturer. . . . .	343.98
		b. Distributor . . . . .	343.98

(74) <i>Insurance company.</i>		b. 6 to 10 employees . . . .	143.32
a. Regional office . . . . .	343.98	c. 11 to 20 employees . . .	172.00
b. District office . . . . .	172.00	d. 21 to 30 employees . . .	229.32
c. Resident agency office .	51.59	e. Over 30 employees . . .	286.66
d. Each insurance compa- ny—Writing policies and collecting within city corporate limits . . . . .	51.59	(89) <i>Marketing representative.</i> . . .	86.00
e. Per salesman/agent . . .	17.20	(90) <i>Merchants, retail / wholesale.</i>	
(75) <i>Interior decorator / designer.</i> .	86.00	a. 1 to 5 employees . . . . .	82.56
		b. 6 to 10 employees . . . .	143.32
		c. 11 to 20 employees . . .	172.00
		d. 21 to 30 employees . . .	229.32
		e. Over 30 employees . . .	286.66
		(91) <i>Merchant—Import / export.</i> . .	114.66
		(92) <i>Mobile home park / camp-</i> <i>ground.</i>	
		a. Location . . . . .	86.00
		b. Additional per space . .	1.14
		(93) <i>Monument company.</i> . . . .	86.00
		(94) <i>Motor vehicles.</i>	
		a. New/used sales	
		1. All motor vehicles	82.56
		2. Each additional lot	49.14
		b. New/used sales with re- pairs . . . . .	172.00
		c. Repair shops/garages/ paint shops/body work shops . . . . .	172.00
		d. Wrecker service . . . . .	172.00
		e. Drive/shuttle service/ auto delivery . . . . .	114.66
		f. For hire, including U- Drive-Its and limousine service	
		1. First unit . . . . .	229.32
		2. Each additional unit . . . . .	51.59
		g. Taxicabs, each vehicle (See note B.) . . . . .	34.40
		h. Detailing, cleaning, buffing, waxing (with- out repair) . . . . .	109.20
<b>J</b>			
(76) <i>Junk dealers, each.</i> . . . . .	82.56		
<b>L</b>			
(77) <i>Laboratories.</i>			
a. Research, development, testing . . . . .	86.00		
b. Equipment and supplies	86.00		
(78) <i>Laundry and dry cleaner.</i> . . .	86.00		
(79) <i>Lawyers, each individual . . .</i>	82.56		
(80) <i>Limousine service (See Mo-</i> <i>tor vehicles. )</i>			
(81) <i>Linen supplies (diaper, apron</i> <i>or towel.) . . . . .</i>	86.00		
(82) <i>Liquidation sales, each . . . .</i>	172.00		
(83) <i>Locksmith . . . . .</i>	86.00		
(84) <i>Lodginghouse (See Boarding-</i> <i>house. )</i>			
<b>M</b>			
(85) <i>Machine/repair shop (other</i> <i>than motor vehicles.) . . . . .</i>	86.00		
(86) <i>Mail order distributor / man-</i> <i>ufacturer representative (does</i> <i>not stock merchandise.) . . . .</i>	86.00		
(87) <i>Manufacturer agent / repre-</i> <i>sentative . . . . .</i>	86.00		
(88) <i>Manufacturers / fabricators /</i> <i>assembly.</i>			
a. 1 to 5 employees . . . . .	86.00		

(95) <i>Moving company</i> .....	86.00	(114) <i>Physicians</i> , each individual	82.56
<b>N</b>		(115) <i>Piano/organ mover</i> .....	86.00
(96) <i>Nail technician</i> .....	86.00	(116) <i>Piano or organ tuners</i> , each	28.66
(97) <i>Naturopaths</i> , each individual .....	82.56	(117) <i>Pool or billiard hall</i> , per table.....	57.34
(98) <i>Newspaper/publisher</i> .....	172.00	(118) <i>Printing/copying/blueprinting</i> .....	86.00
(99) <i>Nursery</i> —Plants, trees, etc.		(119) <i>Processing plants</i> , each establishment (other than non-profit cooperative association) engaged in packing or processing agricultural products.....	172.00
a. Less than 25 .....	86.00		
b. More than 25 .....	172.00		
(100) <i>Nurse</i> .....	86.00		
<b>O</b>		(120) <i>Professional persons</i> , each person possessing some special knowledge, skill or calling and offering his services to the public, not otherwise provided for in this Code, each .....	82.56
(101) <i>Oculists</i> , each individual ..	82.56	(121) <i>Property management</i> (apartment/condo/other rentals.) .....	86.00
(102) <i>Open air sales</i> (no proration) (See note A.)		(122) <i>Psychologist</i> .....	86.00
a. Each 15-day period....	172.00		
b. Any portion less than 15 days .....	114.66		
(103) <i>Optometrists</i> , each individual .....	82.56		
(104) <i>Orthodontist</i> .....	82.56		
(105) <i>Osteopaths</i> , each individual	82.56		
<b>P</b>			
(106) <i>Pack and ship store</i> .....	86.00	(123) <i>Radio/TV station</i> .....	172.00
(107) <i>Paralegal</i> .....	86.00	(124) <i>Radio/TV broadcasting/production services</i> .....	86.00
(108) <i>Pawnbrokers</i> , each .....	343.98	(125) <i>Railroad companies</i> , each company doing business within the city and receiving protection therefrom .....	172.00
(109) <i>Peddler</i> :		(126) <i>Recording service</i> (sound and video.) .....	86.00
a. Ice cream/snacks, each vehicle .....	86.00	(127) <i>Real estate agents, brokers and salesmen</i> :	
b. All others, each vehicle	86.00	a. Real estate broker ....	82.56
(110) <i>Personal trainers</i> , each ....	57.34	b. Salesman.....	17.20
(111) <i>Pest control</i> :		(128) <i>Rental service store</i> (includes video/film, furniture, post office boxes, equipment.) ....	86.00
a. Office only.....	86.00		
b. Each vehicle.....	28.66		
(112) <i>Petroleum products</i> , distributor or wholesaler .....	172.00		
(113) <i>Photographer</i> .....	86.00		

(129) <i>Restaurants/cafes/delis/snack bars.</i>		j. Others not mentioned.	86.00
a. Located within building with no seating ...	86.00	(136) <i>Shooting galleries</i> , each location. ....	86.00
b. Located within a building with seating/dining		(137) <i>Solicitors</i> (See <i>Peddler.</i> )	
1. Up to 50 accommodations .....	114.66	(138) <i>Storage/warehouse/public storage</i>	
2. Over 50 accommodations .....	229.32	a. Location .....	86.00
c. Mobile food dispensing vehicle .....	\$229.32.	b. Per each storage unit .	1.09
<b>S</b>		(139) <i>Surgeons</i> , each individual.	82.56
(130) <i>Satellite equipment and systems</i> .....	86.00	(140) <i>Surveyors</i> , each individual	82.56
(131) <i>School, private/instructional</i> .....	86.00	<b>T</b>	
(132) <i>Security/guard services/investigators/private detectives</i> .....	114.66	(141) <i>Taxicabs</i> (See <i>Motor vehicles.</i> )	
(133) <i>Septic tanks, systems and cleaning</i> .....	86.00	(142) <i>Taxidermists</i> , each individual.....	82.56
(134) <i>Service station and convenience store with gas pumps (7-11 types with pre-packaged food items.)</i> .....	343.98	(143) <i>Telegraph companies</i> , each	172.00
(135) <i>Services: Personal/business</i>		(144) <i>Telemarketing</i> .....	218.40
a. Carpet cleaning/installation .....	86.00	(145) <i>Telephone companies</i> , each	343.98
b. Commercial and residential cleaning...	86.00	(146) <i>Therapists</i> —Massage/physical rehabilitation ....	86.00
c. Janitorial/maid service	86.00	(147) <i>Transportation/trucking/freight terminals.</i>	
d. Lawn maintenance/service .....	86.00	a. Up to 100 vehicles ....	172.00
e. Pressure washing/cleaning.....	86.00	b. Additional per vehicle over ten.....	28.66
f. Secretarial services ...	86.00	<b>U</b>	
g. Sewing/alterations....	86.00	(148) <i>Unclassified</i> , all persons engaging in any business, occupation or profession or avocation in which merchandise is sold or service rendered for compensation, not otherwise specifically provided for herein, each.....	86.00
h. Tree surgeon/trimmer.	86.00	<b>V</b>	
i. Pool/spa maintenance .	86.00	(149) <i>Vendors</i> , each person vending produce, vegetables, fruit or merchandise of any kind from other than a fixed place	

of business .....	172.00
(150) <i>Veterinarians</i> , each individual.....	82.56

**W**

(151) <i>Well drillers</i> , each .....	114.66
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**Notes:**

A. Requires approval by the city commission.

B. Requires city police department recommendation.

(Ord. No. 06-54, § I, 1-11-07; Ord. No. 21-36, § I(Exh. A), 10-28-21)

**Editor's note**—Upon the discontinuance, dissolution or other termination of any business, occupation or profession for which a local business tax receipt has been issued under this article, the person to whom such receipt was issued shall forthwith voluntarily surrender and deliver such receipt to the Winter Garden building official.

**Sec. 66-105. Suspension or revocation of business tax receipt.**

(a) The city receipt issuance officer may suspend or revoke the local business tax receipt of any merchant or receipt holder for the remaining period of the receipt year or duration of the receipt or any part thereof after notice in writing, setting forth specifically the grounds of the complaint and the time and place of a hearing. Such notice shall be served five days prior to such hearing at the address given by the merchant or receipt holder upon the application for such local business tax receipt.

(b) Upon specific findings of fact which meet the allegation of the complaint, the city receipt issuance officer shall order the local business tax receipt suspended or revoked and forfeited to the city.

(c) The following shall constitute grounds for suspension or revocation of local business tax receipts:

- (1) Fraud, misrepresentation or false statement contained in the application for the receipt.
- (2) Any violation of this article.

(3) Conviction of any felony or misdemeanor involving moral turpitude.

(4) Any grounds set forth in F.S. ch. 205 for suspension or revocation.

(Ord. No. 06-54, § I, 1-11-07; Ord. No. 21-36, § I(Exh. A), 10-28-21)

**Sec. 66-106. Appeal of revocation of business tax receipt.**

(a) Any person aggrieved by the city receipt issuance officer in the revocation or suspension of his local business tax receipt or in the denial of an application for such receipt shall have recourse to the city commission by way of appeal.

(b) Such appeal shall be perfected by filing, within 14 days from the date the final action was taken for which the person was aggrieved, a statement in writing setting forth fully the grounds for the appeal. The city commission shall set a time and place for hearing, notice of which shall be served on the appellant five days prior to such hearing, at which time he shall be given an opportunity to be heard by himself or counsel.

(c) Upon a review of the findings and order of the city receipt issuance officer, the city commission shall enter an order which shall be final and conclusive upon the person aggrieved.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-107. Reevaluation of rates.**

(a) The rates of the local business taxes set forth in section 66-104, may be increased every odd-numbered year by a percentage not to exceed the lesser of (i) five percent, or (ii) the percentage increase in the Consumer Price Index or its successor index, during the two calendar years prior to the year in which the proposed increase will become effective.

(b) At the first regularly scheduled city commission meeting in March of every odd-number year, the city manager shall present a report to the city commission which sets forth the total receipts by classification and the total local business tax fees for the prior fiscal year and which contains a recommendation for increases, if any, to the rates for the local business tax



established by this article. Unless otherwise directed by the city commission, the city manager shall, at the second meeting in March of that year, present to the city commission for first reading an ordinance which increases the local business tax established by this article in accordance with the recommendations contained in such report and as otherwise provided in this section. However, the increases set forth in such report and ordinance shall not exceed the maximum increases set forth in subsection (a) of this section. Any such ordinance shall have an effective date of August 1 of the year of adoption. (Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-108. Required for each location.**

If any person operates any of the businesses subject to tax under this article at more than one location, each location shall be considered a separate business, and a separate receipt shall be required therefor, unless otherwise provided for in this article or in F.S. ch. 205. (Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-109. Investigations and examinations.**

The city manager or his/her designee may inspect and examine all places of business, occupations and professions in the city to ascertain whether the provisions of this article have been and are being complied with and shall have the power and authority to enter such businesses, free of charge, during business hours for such purposes. It shall be unlawful for any receipt holder under this article to fail to exhibit upon demand the business tax receipt as well as evidence of the amount and time of the last business tax paid. (Ord. No. 06-54, § I, 1-11-07; Ord. No. 21-36, § I(Exh. A), 10-28-21)

**Sec. 66-110. Compliance with other codes and regulations.**

In addition to the payment of the local business tax and obtaining a receipt pursuant to this article, merchants and their business locations must comply with all applicable ordinances and regulations of the city. The issuance of a busi-

ness tax receipt to engage in any business, occupation, or privilege pursuant to this article shall not be evidence, verification or a statement by the city that the merchant and its business location comply with building, zoning and other codes and regulations not set forth in this article. The issuance of a local business tax receipt in error is not evidence of compliance with this article and the local business tax receipt may be revoked or suspended if the owner is found not in compliance with this article. The issuance of a business tax receipt shall not serve as a basis for equitable estoppel against the city to prevent the enforcement of state laws and city building codes, zoning laws and other ordinances and regulations not set forth in this article. (Ord. No. 06-54, § I, 1-11-07; Ord. No. 21-36, § I(Exh. A), 10-28-21)

**Sec. 66-111. Ordinance enforcement.**

The city shall have the right, but not the obligation, pursuant to its zoning and home rule authority to evaluate the legality of any proposed or operating business and business location and, if applicable, to issue a notice to any person or entity applying for or who receives a business tax receipt that a proposed or operating business or business location does not comply with the applicable laws, ordinances and regulations, and to take enforcement measures to ensure compliance with such laws, ordinances and regulations. (Ord. No. 21-36, § I(Exh. A), 10-28-21)

**Sec. 66-112. Prohibition of local business tax receipt without exhibition of state license or registration.**

(a) Any person applying for or renewing a business tax receipt to practice any profession or engage in or manage any business or occupation regulated by the Department of Business and Professional Regulation, the Florida Supreme Court, or any other state regulatory agency, including any board or commission thereof, must exhibit an active state certificate, registration, or license, or proof of copy of the same, before such local business tax receipt may be issued. Online renewals may provide for electronic certification by an applicant to meet this require-

ment. This subsection shall not apply to professions or businesses having a license or registration under F.S. § 489.113, § 489.117, § 489.119, § 489.131, § 489.511, § 489.513, § 489.521, or § 489.537.

(b) A mobile food dispensing vehicle must exhibit to the city an active state license as a public food service establishment before a local business tax receipt may be issued or renewed for such business.

(c) In accordance with F.S. ch. 205, certain types of businesses and professions must meet certain licensing, certification, registration or other requirements prior to the city issuing or renewing a business tax receipt. No business tax receipt will be issued or renewed until the applicable requirements of F.S. ch. 205, are met.

(d) In the event the city is unsure of a proposed local business tax payer's legal requirements under law for having an active state certificate, registration, or license, the city shall have the right to require a proposed tax payer to present documentation and sign sworn written statements regarding such matters.

(e) As a prerequisite to receiving a local business tax receipt or transferring same, the applicant or new owner must present to the city either:

- (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the division of corporations of the department of state; or
- (2) A written statement, signed by the applicant or new owner, which sets forth the reason(s) that the applicant or owner need not comply with the Fictitious Name Act.

(Ord. No. 21-36, § I(Exh. A), 10-28-21)