

plants or service stations engaging principally in the sale of gasoline and other petroleum products; those conducting distress sales; installation contractors; operators of manufacturing or processing plants selling only the products manufactured or processed therein; milk and dairy product distributors; sellers of motor vehicles; peddlers of fuel oil, gasoline, LP gas or produce; and operators of restaurants, cafes, cafeterias, caterers or hotels.

*Number of employees* is determined by adding the total number of paychecks issued for all full-time and part-time personnel, inclusive of nonprofessionals, principals and partners, contract workers, subcontractors and consultants who worked for the business, occupation or profession during the prior 12-month period beginning May 1 of the previous calendar year and ending on April 30 of the current calendar year. A new business shall be taxed based on the number of employees as of opening day who are entitled to receive paychecks.

*Open-air vendor* means any person who has goods, wares, or merchandise for sale in a commercial zone in a location which is not completely enclosed.

*Peddler* means a person who sells goods, wares or merchandise and the goods, wares or merchandise are not sold in original packages in interstate commerce but at retail in small quantities, by means of house-to-house or place-to-place canvass.

*Retail merchant* means any merchant who sells to the consumer for any purpose other than resale, provided that sales to manufacturers and sales to the United States government or the state or any of their political subdivisions shall be considered wholesale sales.

*Solicitor* means any agent or peddler who is otherwise permitted to do business in the city, whether or not such agent or peddler is engaged in interstate commerce, and includes all servicemen or repairmen who engage in any activity as an agent or peddler as defined in this section.

*Taxpayer* means any person liable for taxes imposed under this article, any agent required to

file and pay any taxes imposed under this article and the heirs, successors, assignees and transferees of any such person or agent.

*Wholesale merchant* means any merchant who sells to another for the purpose of resale. (Ord. No. 06-54, § I, 1-11-07)

### **Sec. 66-92. Required.**

(a) An local business tax for the privilege of engaging in or managing any business, profession or occupation within the corporate limits of the city is required and shall be levied on any person who:

- (1) Maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Does not qualify under subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce where such local business tax is not prohibited by section 8 of article 1 of the United States Constitution.

(b) If F.S. ch. 205 specifically exempts a business, profession or occupation from payment of a local business tax, such tax is not required to be paid under this article. The mandatory exemptions from the payment of local business taxes set forth in F.S. ch. 205, are incorporated herein. Any person or entity claiming an exemption from payment of the local business tax must provide, upon request, documentation to the city that demonstrates to the city's reasonable satisfaction that asserted exemption applies.

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

### **Sec. 66-93. Local business tax—Dates due and delinquent; penalties.**

(a) All local business tax receipts shall be sold by the building official beginning August 1 of each year and shall be due and payable on or

before September 30 of each year and shall expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax shall be due and payable on or before the first working day following September 30. Those local business tax receipts not renewed by September 30 shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid, provided that the total delinquency penalty shall not exceed 25 percent of the local business tax fee for the delinquent establishment.

(b) Any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt, if required under this article, shall be subject to a penalty of 25 percent of the local business tax determined to be due, in addition to any other penalty provided by law or ordinance.

(c) Any person who engages in any business, occupation or profession who does not pay the required local business tax within 150 days after the initial notice of tax due and who does not obtain the required local business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

(d) Any sign, advertisement, social media post, building occupancy, directory or website listing, or activity, or activity indicating that a business, calling, profession, or occupation is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for a local business tax.

(e) Any person or business owing delinquent local business taxes shall be required to pay such delinquent taxes and applicable costs and penalties before being issued a new business tax receipt.

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

**Sec. 66-94. Same—Identification; period for which issued.**

No local business tax receipt to engage in any business, occupation or privilege shall be issued

to any person in the city unless proof of the employer identification number or social security number is submitted to the city. Local business tax receipts may only be issued for the periods as follows:

- (1) One-year receipts shall be issued for the period commencing on October 1 and expiring on September 30 in the year following.
- (2) Half-year receipts may be issued after April 1 and shall expire on September 30 of the same year.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-95. Same—Transferability.**

(a) Every business tax receipt may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00, and presentation of evidence of the sale and the original local business tax receipt.

(b) Upon written request and presentation of the original local business tax receipt, any receipt may be transferred from one location to another location in the city upon payment of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-96. Same—Exhibit and display.**

Every person having a local business tax receipt shall exhibit the receipt when called upon to do so by an authorized officer of the city, and all such receipt must be conspicuously displayed at all times. The local business tax receipt for coin-operated devices shall be posted permanently and conspicuously on the coin-operated device for which such local business tax receipt was issued.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-97. Exemptions—Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products.**

No local business tax receipt shall be required of any natural person for the privilege of engag-

ing in the selling of farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such natural person in the state.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-98. Same—Motor vehicles.**

Vehicles used by any person issued a receipt under this article for the sale and delivery of tangible personal property at either wholesale or retail from the place of business on which a local business tax is paid shall not be construed to be separate places of business, and no separate receipt shall be levied on such vehicles or the operators thereof as salesmen or otherwise.

(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-99. Same—Certain disabled persons, the aged and widows with minor dependents.**

(a) All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older, with not



more than one employee or helper, and who use their own capital only, not in excess of \$1,000.00, shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a business tax receipt. The exemption provided by this section shall be allowed only upon the certificate of the county physician or other reputable physician that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and, if the exemption is claimed by a widow with minor dependents or a person over 65 years of age, proof of the right to the exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof, be issued a receipt, which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(b) In no event under this section or any other law shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a receipt to sell intoxicating liquors or malt and vinous beverages.  
(Ord. No. 06-54, § I, 1-11-07)

**Sec. 66-100. Same—Disabled veterans or their unremarried spouses.**

(a) Any bona fide, permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in F.S. § 1.01(15) in the armed forces of the United States, national guard, or United States coast guard or coast guard reserve or any temporary member thereof who has actually been or may be reassigned by the air force, army, navy, coast guard, or marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States and who, at the time of his application for a receipt as provided in this section, shall be disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States, be:

- (1) Granted a receipt to engage in any business or occupation which may be carried

on mainly through the personal efforts of the receipt holder as a means of livelihood and for which the city receipt does not exceed the sum of \$50.00 for each without payment of any business tax otherwise provided for by law.

- (2) Entitled to an exemption to the extent of \$50.00 on any receipt to engage in any business or occupation which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood when the city receipt for such business or occupation shall be more than \$50.00. This exemption shall extend to and include the right of the receipt holder to operate an automobile for hire of not exceeding five-passenger capacity, including the driver, when it shall be made to appear that such automobile is bona fide owned or contracted to be purchased by the receipt holder and is being operated by him as a means of livelihood and that the proper business tax for the operation of such motor vehicle for private use has been applied for and receipt attached to the motor vehicle and the proper fees therefor paid by the receipt holder.

(b) When any such person shall apply for a receipt to conduct any business or occupation for which the city business tax shall exceed the sum of \$50.00, the remainder of such business tax in excess of \$50.00 shall be paid by him in cash.

(c) Under this section, the city receipt issuing authority shall issue to such persons as may be entitled a receipt pursuant to and subject to the conditions of subsection (b) of this section. Such receipt when issued shall be marked across the face thereof "veterans exempt receipt—not transferable." Before issuing the receipt proof shall be duly made in each case that the applicant is entitled under the conditions of this section to receive the exemption provided for in this section. The proof may be made by establishing to the satisfaction of the city receipt issuing authority, by means of certificate of honorable discharge or certified copy thereof, that the applicant is a veteran within the purview of this section and by exhibiting the following:

- (1) A certificate of government-rated disability to an extent of ten percent or more;

- (2) The affidavit of testimony of a reputable physician who personally knows the applicant and who makes oath that the applicant is disabled from performing manual labor as a means of livelihood;
- (3) The certificate of the veteran's service officer of the county in which applicant lives, duly executed under the hand and seal of the chief officer and secretary thereof, attesting the fact that the applicant is disabled and entitled to receive a receipt within the meaning and intent of this section;
- (4) A pension certificate issued to him by the United States because of such disability; or
- (5) Such other reasonable proof as may be required by the city receipt issuing authority to establish the fact that such applicant is so disabled.

(d) All receipts issued under this section shall be in the same general form as other city receipts and shall expire at the same time as such other receipts are fixed to expire.

(e) All receipts obtained under this section by the commission of fraud upon any issuing authority shall be deemed null and void. Any person who has fraudulently obtained any such receipt or who has fraudulently received any transfer of a receipt issued to another and has thereafter engaged in any business or occupation requiring a receipt under color thereof shall be subject to prosecution as for engaging in a business or occupation without having the required receipt.

(f) Such receipt shall not be issued in any county other than the county wherein the veteran is a bona fide resident citizen elector, unless such veteran applying therefor shall produce to the city receipt issuing authority in such county a certificate of the tax collector of his home county to the effect that no exemption from the receipt has been granted to such veteran in his home county under the authority of F.S. § 205.171.

(g) In no event, under this section or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from the pay-

ment of any amount required by law for the issuance of a receipt to sell intoxicating liquors or malt and vinous beverages.

(h) The unremarried spouse of a deceased disabled veteran of any war in which the United States armed forces participated will be entitled to the same exemptions as the disabled veteran. (Ord. No. 06-54, § I, 1-11-07)

#### **Sec. 66-101. Same—Religious tenets.**

Nothing in this article shall be construed to require a receipt for practicing the religious tenets of any church. (Ord. No. 06-54, § I, 1-11-07)

#### **Sec. 66-102. Same—Certain organizations engaging in occasional sales, fundraising.**

No local business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization. (Ord. No. 06-54, § I, 1-11-07)

#### **Sec. 66-103. Same—Mobile home setup operations.**

No city local business tax receipt may be required of a duly licensed mobile home dealer or a duly licensed mobile home manufacturer or an employee of such dealer or manufacturer who performs setup operations as defined in F.S. § 320.822 to be licensed to engage in such operations. However, such dealer or manufacturer shall be required to obtain a local business tax receipt for his permanent business location or branch office, which receipt shall not require for its issuance any conditions other than those required by F.S. ch. 320. (Ord. No. 06-54, § I, 1-11-07)



**Sec. 66-104. Tax schedule.**

The amount of local business tax levied and imposed upon every person 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 rates or amounts as follows:

<b>A</b>		of this section, the receipt fee applicable to each under subsections (4)c.1.-3. of this section.....	
(1)	<i>Abstract/title company . . . . .</i>	\$172.00	
(2)	<i>Accountant/bookkeeping/tax service (other than CPA)</i>	82.56	
(3)	<i>Advertising agents</i>		
a.	Those renting space on any vehicle, including any boat, car, bus, truck	86.00	
b.	Those distributing any circulars, handbills, or other advertising. . . . .	86.00	
c.	Those operating a sound truck for advertising ..	86.00	
d.	Advertising/agency....	86.00	
(4)	<i>Adult entertainment (See notes A and B)</i>		
	(A \$500.00 non-refundable application fee is required.)		
a.	Adult bookstore.....	573.30	
b.	Massage establishment	573.30	
c.	Adult motion picture theaters		
1.	Having only adult motion picture booths, per each booth.....	114.66	
2.	Having only hall or auditorium, each seat or place	4.00	
3.	Seated in automobiles, each parking place or speaker .....	4.00	
4.	Having a combination of any of subsections (4)c.1.-3.		
			573.30
d.	Adult dancing establishment.....		573.30
e.	Two or more receipts in any of the above categories, in this subsection, except a massage establishment, to a single premises .....		1,146.60
(5)	<i>Agency office</i> (For those uses not specifically provided for in this article, this includes: Collection, talent and travel)		86.00
(6)	<i>Agents</i> , including emigrant, each .....		343.98
(7)	<i>Alarm systems—Fire and burglary.</i> .....		86.00
(8)	<i>Ambulance service.</i>		
a.	Office only.....		86.00
b.	Each vehicle.....		28.66
(9)	<i>Amusements/entertainment.</i>		
a.	Arcade/game room		
1.	each location. ....		57.34
2.	each machine ....		28.66
b.	Batting range/cage		
1.	each location. ....		57.34
2.	each machine ....		28.66
c.	Car rides .....		172.00
d.	Golf		
1.	Golf, miniature ..		172.00
2.	Golf, driving range		172.00
3.	Golf course/par 3.		343.98
4.	Golf course/regulation .....		573.30
e.	Hot air balloons.....		86.00
f.	Paint ball .....		86.00
g.	Rinks .....		172.00

h. Theaters		\$50,000.00.....	343.98
1. Indoor.....	172.00	(19) <i>Barbershop.</i>	
2. Outdoor		a. First chair.....	17.20
i) Per location.	86.00	b. Each additional chair .	4.31
ii) Per speaker.	1.14	(20) <i>Bar/lounge</i> (Additional restaurant receipt required for food preparation)	
(10) <i>Amusements, games, recreational devices, contrivances or facilities not otherwise licensed, each</i> .....	137.59	a. Occupancy of less than 50 .....	114.66
(11) <i>Animal services.</i>		b. Occupancy of 50 to 100	172.00
a. Hospital (see also veterinarian) .....	172.00	c. Occupancy over 100 ...	343.98
b. Boarding/kennel .....	86.00	(21) <i>Beauty parlor</i> , per operator .	17.20
c. Grooming/supplies ....	86.00	(22) <i>Bed and breakfast</i> .....	86.00
(12) <i>Appraisers.</i>		(23) <i>Boardinghouse / roominghouse</i> ; having accommodations for three or more non-related persons .....	81.90
a. Real estate .....	86.00	(24) <i>Bondsmen</i> , professional, each	172.00
b. Personal property .....	86.00	(25) <i>Bootblack</i> , per chair.....	8.59
c. Others .....	86.00	(26) <i>Bowling alley.</i>	
(13) <i>Architect</i> .....	86.00	a. First five alleys .....	86.00
(14) <i>Artist</i> .....	57.34	b. Each additional alley..	22.93
(15) <i>Astrologers</i> (See <i>Clairvoyants.</i> )		(27) <i>Brokers.</i>	
(16) <i>Attorneys</i> (See <i>Lawyers.</i> )		a. Stocks and bonds .....	86.00
(17) <i>Auctioneer.</i>		b. Mortgages and loans ..	86.00
a. Resident, general merchandise .....	114.66	c. Insurance .....	86.00
b. Transient, each per day (no proration).....	86.00	d. Merchandise.....	86.00
		e. Produce, fruits and vegetables .....	86.00
		f. Dealing in lumber and lumber products .....	86.00
		g. Not otherwise specified	86.00
<b>B</b>			
(18) <i>Banks</i> , including all finance companies, small loan companies, moneylenders, salary purchasers, building and loan associations, and federal savings associations		<b>C</b>	
a. Those lending \$25,000.00 or less .....	86.00	(28) <i>Cable television company</i> ....	343.98
b. Those lending over \$25,000.00 to and including \$50,000.00 ....	172.00	(29) <i>Canteen wagon, truck, food cart</i> ; per mobile unit .....	57.34
c. Those lending over		(30) <i>Car wash.</i>	
		a. Location.....	86.00
		b. Per stall.....	28.66