

ORDINANCE NO. 695-12

AN ORDINANCE OF MIAMI SHORES VILLAGE, FLORIDA, AMENDING CHAPTER 14, SECTION 14-33 OF THE CODE OF ORDINANCES OF MIAMI SHORES VILLAGE, INCREASING RATES FOR LOCAL BUSINESS TAX RECEIPTS AS CONTAINED WITHIN THE SCHEDULE OF LICENSE TAXES; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Chapter 205 of the Florida Statutes allows for municipalities that meet certain criteria to increase the local business tax up to a maximum of 5% every other year; and

WHEREAS, Miami Shores Village last raised the local business tax rates for the 2010-2011 fiscal year; and

WHEREAS, It is in the best interest of Miami Shores Village to amend Chapter 14, Section 14-33 to increase the tax rate as provided for in the State Statutes;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF MIAMI SHORES VILLAGE, FLORIDA:

SECTION 1. That Chapter 14, Section 14-33 of the Miami Shores Village Code of Ordinances shall stand amended to read as follows:

Sec. 14-33. Schedule of local business taxes.

The various businesses, occupations and professions within the village are hereby classified for the purpose of this article and assessments of business taxes therefore are hereby fixed as follows:

(a) Amusements:

**Game Machines**, electronic or mechanical, not more than 2  
at any 1 location, each machine..... \$44.20

**Public Performances**, exhibitions and entertainment. Any presentation to the public, for profit, of theatrical plays or dramatic works, musical entertainment, magic shows, dog exhibitions or contests, where the performance is not given in a locally licensed theater or private or public school (and excluding entertainments given for charitable or benevolent purposes):

For each day during which any performance or performances  
are given or presented ..... 147.68

(b) The renting of living accommodations:

**Apartment Houses, Hotels and Motels**, renting furnished or unfurnished:

**Hotels and Motels:**

1 to 10 rooms ..... 44.20  
11 to 25 rooms ..... 110.25

**Apartments:**

	For 1 to 4 rental units .....	148.17
	For each additional 1 to 4 rental units .....	37.04
"Rooms" shall not include lobbies, outer screened porches, bathrooms or closets.		
	<b>All other dwelling units, including single-family dwelling units</b> .....	51.66
(c)	Merchants and dealers:	
	<b>Alcoholic Beverage Business Establishment</b> (Permitting .....	175.04
	stand alone business or within retail store)	
	<b>Arms</b> (including pistols, rifles, shot guns and firearms).....	110.25
	<b>Automobile Dealer</b> (permitting agency for sale of new automobiles, airplanes or other motor-driven vehicles, sale of secondhand vehicles taken in exchange on sale of new vehicles, and vehicle accessories):	
	Alone or in connection with any other business .....	294.00
	<b>Bakery</b> (permitting the manufacturing of bakery products customarily sold in a bake shop at retail only and includes other kinds of foodstuffs sold in delicatessens or bakeries) .....	147.74
	<b>Garage</b> (permitting keeping, storing, servicing and repairing of automobiles or other motor-driven vehicles, including sale of gasoline, motor oils, repair parts, etc., and auto painting, but not including sale of new or used vehicles):	
	Alone or in connection with any other business .....	147.74
	<b>Gasoline Station</b> (permitting the retail sale and direct delivery to motor vehicles of gasoline, lubricating oil, and minor motor vehicle accessories, but not including the keeping of any vehicles for rental or the performance of any auto body work, welding, painting or other than emergency repairs on any motor vehicle, and not including any repair work on buses or on trucks of 1 ½ ton capacity or more):	
	Alone or in connection with any other business .....	332.45
	<b>General Merchant</b> (permitting retail or wholesale sale of merchandise and tangible personal property of all kinds, including food for consumption off the premises, except those businesses or occupations otherwise specifically licensed in this section; permitting rental and repair of merchandise, and manufacture of products sold at retail only):	
	Alone or in connection with any other business:	
	Up to and including \$5,000.00 of value of stock carried .....	121.55
	Over \$5,000.00, per each additional \$1,000.00 or major fraction thereof .....	3.16
	<b>Restaurant</b> (including soda fountains, cafes, lunch counters, cafeterias,	

dining rooms, tearooms, and all other establishments where food is sold for consumption on the premises; permits sales of cigars, tobacco and candy without additional license):

Alone or in connection with any other business, with chairs and stools, each to count the same as follows:

Minimum Fee, covering first 25 seats ..... 110.25  
For each additional seat over 25 ..... .64

**Printing and/or Publishing Establishment** ..... 110.25

- (d) Professional: The following practitioners are classed as "Professionals" and each person engaged in the practice of any such profession is required to take out a professional license as follows:

**Accountant, Auditor or Tax Consultant** ..... 132.96

**Attorney** ..... 132.96

**All other Professional classifications**, including; Architect, Chiropodist, Chiropractor, Dentist, Electrolysis, Engineer, Music Teacher, Naturopath, Optometrist, Osteopath, Physician, Podiatrist, Surgeon, Surveyor, Veterinarian ..... 132.96

Any person licensed by the State under Florida Basic Science Law for practice of the healing arts ..... 132.96

**For Hire Cars** ..... 132.96

**Gas Company** ..... 553.90

**Importing**, administrative office and/or representative ..... 132.96

**Insurance Agency** ..... 132.96  
Each Solicitor ..... 7.28

**Insurance Adjuster** ..... 132.96

**Insurance Company** (each insurance company or association operating a company office in the Village) ..... 132.96

For each insurance company that transacts business or engages in any interstate commerce, if such license tax is not prohibited by Section 8, Article I of the U.S. Constitution ..... 132.96

For each agent operating from company offices located within the Village ..... 7.28

**Investment Counselor** (Not a dealer in securities) ..... 132.96

**Investment and Securities Dealer** ..... 132.96

Where the dealer offers facilities to the general public for dissemination of market information and quotations by use of a quotation board, projection of ticker tape or similar means .....294.00

**Laboratory/Clinical** .....132.96

**Laundry/Dry Cleaning Services:**

Plants (Where work is done on premises) .....294.00

Agency (Where no work is done on premises, includes laundromats .....132.96

(e) **Service Establishments:**

**Abstract and Title Company** .....132.96

**Addressing, Mailing or Duplicating Service**.....132.96

**Administrative Office** (Where manufacture and delivery of products and inventory is located entirely outside of the Village) .....132.96

**Advertising Agency** .....132.96

**Artist, Commercial** .....132.96

**Auctioneer** .....736.58

For each sale of goods, wares, merchandise, or real estate .....132.96

**Banks, Savings & Loan Associations and Similar Enterprises** .....332.41

**Barbershop** .....132.96

**Beauty Shop** .....132.96

**Bookkeeping Service** .....132.96

**Broker or Agent, Mercantile**.....132.96

**Business Office, General** (for any business establishment not specifically covered in this section) .....132.96

**Catering** (where shop is located in Village).....132.96

**Collection Agency** .....132.96

**Detective Agency** (including all types of private investigative work):

Permitting 2 investigators or detectives .....	294.00
For each investigator or detective over 2, an additional .....	29.61
<b>Dressmaking</b> (Does not permit stock without Merchant's License .....	132.96
<b>Electric Light &amp; Power Company</b> .....	553.90
<b>Employment Agency</b> .....	132.96
<b>Express Company</b> (having place of business in the Village) .....	294.00
<b>Exterminating Service</b> (having place of business in the Village) .....	118.19
<b>General Service Establishment.</b> Each person engaged in any other business not specifically listed in this section whereby services are performed for the public in return for a consideration .....	132.96
<b>Loan Agency</b> (not small loan company or pawnbroker) .....	132.96
<b>Pawnbroker</b> .....	546.95
<b>Pharmacy</b> (Permitting stand alone business or within retail store) .....	175.04
<b>Photographer/Photo Studio/Photofinisher</b> (permits blueprinting and photostating) .....	132.96
<b>Private School</b> (Schools, Colleges, or any other educational or training services, studies or institutions operated for profit):	
For each School with more than 1 teacher .....	132.96
<b>Private School Leasing Temporary Facilities</b> (whether or not operated for profit, limited to 5 consecutive 1 year licenses):	
For each school having no more than 2 teachers .....	132.96
For each increment of 2 or less teachers .....	44.20
<b>Public Stenographer/Court Reporter</b> .....	132.96
<b>Real Estate Broker or Agent</b> .....	132.96
<b>Reducing Salon</b> .....	132.96
<b>Shoe Repair Shop</b> .....	132.96
<b>Small Loan Company</b> (including all companies or agencies licensed by the State of Florida as small loan business) .....	221.60

**Tailor** .....132.96

**Telephone Company** .....553.90

**Travel Bureau/Ticket Office** .....132.96

(g) For each Vending Machine, wherever situated (permitting ..... 37.00  
cigarette and copier/fax machines, blood pressure machines or other medical machines).

**SECTION 2.** All ordinances or parts of ordinances in conflict herewith or inconsistent herewith, are hereby repealed, but only insofar as such ordinances may be inconsistent or in conflict with this Ordinance.

**SECTION 3.** If any section, sentence, clause or phrase of this Ordinance is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way effect the validity of the remaining portions of this Ordinance, which shall be deemed to be severable therefrom.

**SECTION 4.** This Ordinance shall become effective immediately upon adoption, and the increased tax rates set forth herein shall be applied to the Fiscal Year 2012-2013 Local Business Tax Receipts.

PASSED ON first reading this 3rd day of April, 2012.

PASSED AND ADOPTED ON second and final reading this 17<sup>th</sup> day of April, 2012.

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Jim McCoy, Mayor

ATTEST:

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Barbara A. Estep, MMC  
Village Clerk

APPROVED AS TO FORM:

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Richard Sarafan, Village Attorney