

**CITY OF INDIAN ROCKS BEACH
ORDINANCE NO. 2011-21**

AN ORDINANCE OF THE CITY OF INDIAN ROCKS BEACH, FLORIDA, PROVIDING FOR THE LOCAL OCCUPATIONAL LICENSE TAX SCHEDULE, AMENDING CHAPTER 58, TAXATION, ARTICLE II, LOCAL OCCUPATIONAL LICENSE TAX, SECTION 58-61, FEE SCHEDULE; PROVIDING FOR SEVERABILITY; PROVIDING FOR THE DELETION OF ENTERTAINMENT FEE; PROVIDING FOR THE REPEAL OF ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HERewith TO THE EXTENT OF SUCH CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission passed Ordinance No. 2005-01 on May 5, 2005, providing for an update to the Fee Schedule for Occupational Licenses; and

WHEREAS, the Fee Schedule contained a fee for Entertainment, shows, etc. in the amount of \$112.50 per establishment; and

WHEREAS, on November 23, 2010, the City Commission of the City of Indian Rocks Beach passed Ordinance 2010-19 providing for the addition of Section 26-37 Entertainment permits; special requirements for entertainment areas, with an annual renewal fee of \$100; and

WHEREAS, this addition to the City Code has created a duplication with the fee schedule in Chapter 58 Article II, Section 58-61.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF INDIAN ROCKS BEACH, FLORIDA, that:

Section 1. Chapter 58, Taxation; Article II, Local Occupational License Tax, Section 58-61, Fee Schedule, of The Code of Ordinances, City of Indian Rocks Beach, Florida, is hereby amended to read as follows:

Section 58-61 – Fee Schedule.

The occupational license fees shall be as follows and such fees shall be assessed and collected by the city:

Abstract company (title company)	\$ 150.00
Addressing, mailing	70.00
Administrative office	70.00

Advertising:

Agency	100.00
City directory	300.00
Directory, guide book	100.00

Agent or agency:

Book or magazine	150.00
Claim or collection	50.00
Credit reporting	100.00
Employment	100.00
Insurance	100.00
Private detective security	50.00
Travel	100.00

Amusement machines, coin-operated:

Dealer or lessor	150.00
Operator or lessee, each machine	20.00
Amusement park	375.00

Amusement rides, each, per day	50.00
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Animal grooming	60.00
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Animal hospital	100.00
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Answering service, telephone	80.00
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Appraiser	100.00
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Astrologer	3,125.00
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Astronomer	150.00
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Auctioneer, per day	150.00
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Auction shop	450.00
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Automotive:

Agency	112.50
Dealer	112.50
Garage	80.00

Services:

Rental (cars, trucks, trailers)	100.00
Parking lot:	
One to 50 cars	40.00
Over 50 cars	100.00
Storage capacity:	
Six to 10 cars	40.00
11 to 20 cars	60.00
21 to 50 cars	80.00
Over 50 cars	120.00
Washing and polishing	50.00
Wrecker or towing service	100.00
Service station:	
First pump	60.00
Each additional pump	6.00
With garage (additional)	80.00
Bait dealer and/or sales	70.00
Bakery goods, retail store	100.00
Baked goods, delivery and/or sales	100.00
Bank, lending institution or savings and loan	262.50
Barbershop:	
First two chairs	60.00
Each additional chair	20.00
Beauty parlor:	
First two chairs or booths	60.00
Each additional chair or booth	20.00
Beverages, nonalcoholic:	
Bottling works: See "Manufacturing."	
Distribution or wholesaler	100.00
Beverage delivery, soft drinks	50.00
Refreshment stand, sale of soft drinks only, each location	50.00
Bicycle shop, repair only	50.00
Billiards, pool:	

First table	100.00
Each additional table	10.00
Blood pressure machines	25.00

Blueprint, photostat or similar service	80.00
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Boats:

Accessories: See "Merchant."

Builders: See "Manufacturing."

Charter or rental	100.00
Dealers	100.00
Repair and service	112.50
Storage	100.00

Bonding company (see "Insurance"):

Individual	100.00
Bookkeeping service (if not licensed accountant)	80.00

Book/video entertainment items (adult sales)	3,125.00
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Broker:

Merchandise	100.00
Mortgage	100.00
Stocks, bonds and other:	
Dealer	127.50
Individual (not employed by dealer)	100.00
Builder, speculator and/or developer	150.00

Business advisory services	100.00
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Business machine rentals	80.00
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Bus station, interstate business	100.00
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Carnival, per day (including side shows)	150.00
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Each concession stand, per day	80.00
Caterer	80.00

Character reading	3,125.00
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Christmas tree stand (season only)	40.00
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Circus:

Shows and tent shows, per day	375.00
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Each side show, concession stand, booth, per day	50.00
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Parade, circus held in city	100.00
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Clairvoyant	3,125.00
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Cleaning, press and dye:

Plant (ten or less employees)	112.50
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Each additional employee	2.00
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Branch or collection agency	50.00
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Laundry and linen service	100.00
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Diaper service	60.00
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Clothing or costume rental	60.00
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Community residential or family care home	100.00
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Consignment shop	60.00
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Contest company	300.00
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Contractor, building:

Class A	157.50
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Class B	105.00
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Class C	70.00
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Subcontractors

Armored cars (Brinks, etc.)	70.00
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Block mason	70.00
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Brick mason	70.00
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Concrete, sidewalks, etc.	70.00
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Doors (garage)	70.00
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Electrical (licensed)	70.00
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Floor surfacing	70.00
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Framing and finishing	70.00
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Gasfitter	70.00
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General repair	70.00
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Glass installer	70.00
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House mover	70.00
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Insulation contractor	70.00
Janitorial	70.00
Landscaping or lawn care	70.00
Lathe and plastering	70.00
Mechanical (air conditioning)	70.00
Paint contractor	70.00
Paper hanger	70.00
Paving contractor	70.00
Pipeline contractor	70.00
Plumbing contractor (licensed), master	70.00
Roofer	70.00
Septic tank company	70.00
Small appliances	70.00
Other	70.00
Convalescent home or nursing home	100.00
Credit and loan agency	262.50
Currency exchange	100.00
Dancing	112.50
Dancing (adult entertainment)	3,125.00
Decorator, interior	80.00
Delicatessen	80.00
Designer, clothing and industrial	80.00
Diver	80.00
Divine healer	3,125.00
Employment agency	80.00
Engraving, printing and lithography:	
One employee	70.00
Each additional employee	10.00
Entertainment, shows, etc.	112.50
Equipment rental:	

Delete has been replaced
by Entertainment Permit

Small tools, machines, etc.	80.00
Heavy equipment	120.00
Florist	70.00
Fortuneteller	3,125.00
Fruit shipper (not licensed packer)	80.00
Retail	80.00
Wholesale	80.00
Packer	80.00
Furniture refinishing, reupholstery	80.00
Gas contractor	60.00
Dealer	50.00
Gun dealer (including repairs)	100.00
Gunsmith, repair only	70.00
Hearing aid agent or dealer	80.00
Hospital:	
50 beds or less	225.00
51 beds or over	337.50
Ice sales station	50.00
Income tax consultant	100.00
Insurance:	
Placed in city by local agent	70.00
Adjustor	60.00
Agency	50.00
Agent, each additional of licensed agency	20.00
Not connected with city-licensed agency	70.00
Insurance companies: Each insurance company writing life, fire, accident, health, public liability, indemnity, motor vehicle, industrial, or other type or form of insurance within the corporate limits and either represented by local travelling or itinerant agent or representative	100.00

Investment counselor	112.50
Junk collector, each truck	80.00
Kennel, over three dogs	100.00
Kindergarten or nursery	80.00
Laboratory:	
Single employee	80.00
Each additional employee	10.00
Laundry:	
Hand (one employee)	50.00
Each additional employee	2.00
Plant	112.50
Branch or collection agency	60.00
Loan, finance or consumer discount, small loans	262.50
Locksmith	60.00
Mail order establishment	80.00
Maintenance work, NOC	70.00
Manicurist (each)	20.00
Manufacturing, fabricating, processing	112.50
Market, including meat or fish	60.00
Mental healer	1,250.00
Merchant:	
Stock value \$2,000.00 or less	60.00
All over \$2,000.00, per \$1,000.00 or any part	4.00
Messenger or package dealer service:	
First vehicle	50.00
Each additional vehicle	20.00
Modeling (adult entertainment)	3,125.00
Motorcycles, scooters, etc.:	

Dealer (includes service and repair)	70.00
Service (repair only)	50.00
Rental (separate license)	50.00
Moving and transfer company	100.00

Music machine:

Dealer or lessor	80.00
Operator or lessee, each machine	20.00
Musician, street (permit required)	80.00
Newspaper or periodical, publishing or printing	125.00

Nursery	50.00
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Nursery school	80.00
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Nursing home	100.00
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Palmist	3,125.00
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Patrol, night patrol or watchman	60.00
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Pawnbroker	262.50
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Pet shop	60.00
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Petroleum products:

Bottled gas	112.50
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Gasoline, oil, fuel oil:

Delivery and/or sales	50.00
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Wholesale or bulk plant	112.50
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Photographer:

Maintaining place in city	60.00
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Traveling or agent	112.50
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Phrenologist	3,125.00
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Physical culturist	70.00
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Piano tuner	50.00
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Plating and anodizing	80.00
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Printer	100.00
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Professional:

Accountants, architects, artists, etc.	100.00
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Consultants, advertising, business, statistical, etc.	100.00
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Doctors, MD, DO, DDS, etc.	112.50
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Engineers, chemical, electrical, industrial, etc.	100.00
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Licensed health professional (e.g. massage herapist, dietitian, etc.)	100.00
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Taxidermist	100.00
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Promotor	300.00
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Public relations counselor	100.00
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Radio-TV service and repair	100.00
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Radio-TV sales: See "Merchant."

Recreation vehicle park, per recreation vehicle lot	25.00
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Real estate:

Broker	80.00
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Salesman	20.00
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Refuse collection, garbage, outside collectors	125.00
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Rental (adult entertainment items)	3,125.00
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Rental units, single-family, multifamily, hotel, motel:

Units one to five, per unit	10.00
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Unit six and over, per unit	8.00
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Restaurant:

Carryout	37.50
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One to 10 seats	50.00
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11 to 25 seats	60.00
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26 to 50 seats	80.00
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51 to 100 seats	100.00
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Over 100 seats	125.00
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Drive-in	70.00
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Stand or counter without seats	30.00
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School, studio and instruction: art, arts and crafts, auto driving, barber, beautician, bridge, business, dancing, dramatics, golf, model or charm, music, sewing, skiing, tennis, trade, etc. 60.00

Self-service laundry and dry cleaning:

Dry cleaning:

First machine	50.00
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Each additional machine	2.00
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Shoe repair	50.00
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Shuffleboard:

First table or court	70.00
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Each additional table or court	10.00
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Sign manufacturing	80.00
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Soda fountain	50.00
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Soft water equipment	80.00
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Solicitation, telephone office	225.00
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Storage space rental, outdoor	80.00
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Swimming pool maintenance	60.00
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Tailor, dressmaker	50.00
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Taxicab:

First vehicle, each company	50.00
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Each additional vehicle	10.00
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Each driver (to be checked by designated law enforcement agency)	6.00
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Telegraph company or agent	100.00
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Theater	300.00
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Theater (adult)	3,125.00
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Trading or discount stamp company	150.00
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Trailer/mobile home parks:

One to 10 trailers/mobile homes	100.00
11 to 25 trailers/mobile homes	150.00
26 to 100 trailers/mobile homes	300.00
Over 100 trailers/mobile homes	450.00

Trailers:

Cargo, sales and service rental	60.00
House, dealer rental	50.00
Broker	100.00

Rental:

Combination, cargo and house	80.00
Transport service	80.00

Vacuum cleaner sales, service and repair	60.00
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Vending machines:

Dealer	50.00
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Operator or lessee:

Less than \$0.25, each 4.00

\$0.25 or more, each 10.00

Warehouse, bonded or storage	80.00
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Per 1,000 square feet (minimum)	40.00
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2,000 square feet to 10,000 square feet, per 1,000 square feet	10.00
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All over 10,000 square feet, per 1,000 square feet	20.00
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Water:

Bottler	100.00
Combined (bottler and dealer)	100.00
Combined (bottler, dealer and cooler rental)	120.00
Cooler rental	50.00
Dealer	80.00
Spring or distilled	80.00
Watch and clock repair	60.00

Unclassified/residential occupation	60.00
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Section 2. All ordinances, or parts of ordinances, in conflict herewith are hereby repealed, to the extent of such conflicts.

Section 3. This ordinance shall become effective immediately upon final passage as required by law.

ADOPTED ON FIRST READING by the City Commission of the City of Indian Rocks Beach, Florida, held on the _8th day of November 2011.

PUBLISHED THE 30th day of November 2011.

ADOPTED ON SECOND READING AND FINAL READING this 13th day of December, 2011.

R.B. Johnson, Mayor-Commissioner

ATTEST: _____
Deanne B. O'Reilly, MMC, City Clerk

Approved as to form and legal sufficiency:

By: _____
Maura J. Kiefer, City Attorney

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