

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

ORDINANCE NO. 2025 – 009

**AN ORDINANCE OF THE CITY OF HALLANDALE BEACH,
FLORIDA, INCREASING ALL LOCAL BUSINESS TAX
RECEIPT FEES BY FIVE PERCENT; PROVIDING FOR
CONFLICT; PROVIDING FOR SEVERABILITY; AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Section 205.0535(4), Florida Statutes, allows municipalities to increase the Local Business Tax by five (5%) percent every two (2) years by ordinance adoption; and

WHEREAS, the City of Hallandale Beach ("City") Local Business Tax Receipt fees were last increased by Ordinance 2023-012, adopted by the City Commission of the City of Hallandale Beach ("City Commission") on May 17, 2023; and

WHEREAS, Section 205.0535(4), Florida Statutes, requires that an increase in business tax receipt fees be enacted by at least a majority plus one vote of the City Commission; and

WHEREAS, City Administration recommends increasing all Local Business Tax Receipt Fees by five (5%) percent to support the increased cost of regulating businesses, occupations, and professions; and

WHEREAS, the Mayor and City Commission have determined that the City Administration's recommendations are in the best interest of the City and its residents.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF HALLANDALE BEACH, FLORIDA:

SECTION 1. Recitals. The foregoing "Whereas" clauses are confirmed as true and incorporated herein.

SECTION 2. Amendment to BTR Fee Schedule. The City Commission hereby adopts the amendment to the City's Local Business Tax Receipt (BTR) Fee schedule, attached hereto as Exhibit "1A" and made part hereof, to reflect a five (5%) percent increase

in all business tax receipt fees. The City Commission hereby authorizes and directs the City Manager and/or his designee to incorporate the adopted amendments to the BTR fee schedule into the City's fee booklet.

SECTION 3. Conflict. All ordinances or portions of the Code of Ordinances of the City of Hallandale Beach in conflict with the provisions of this ordinance shall be repealed to the extent of such conflict.

SECTION 4. Severability. Should any provision of this ordinance be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the ordinance as a whole, or any part thereof, other than the part declared to be invalid.

SECTION 5. Effective date. This Ordinance shall take effect on October 1, 2025.


PASSED AND ADOPTED on 1st reading on April 23, 2025.

PASSED AND ADOPTED on 2nd reading on May 7, 2025.




JOY F. COOPER
MAYOR

SPONSORED BY: CITY ADMINISTRATION
ATTEST:



JENORGEN GUILLEN
CITY CLERK

APPROVED AS TO LEGAL SUFFICIENCY
FORM



JENNIFER MERINO
CITY ATTORNEY

77

FIRST READING VOTE ON ADOPTION

Mayor Cooper	<u>Yes</u>
Vice Mayor Lazarow	<u>Yes</u>
Commissioner Adams	<u>Yes</u>
Commissioner Butler	<u>Yes</u>
Commissioner Lima-Taub	<u>Yes</u>

FINAL VOTE ON ADOPTION

Mayor Cooper	<u>Yes</u>
Vice Mayor Lazarow	<u>Yes</u>
Commissioner Adams	<u>Yes</u>
Commissioner Butler	<u>Yes</u>
Commissioner Lima-Taub	<u>Yes</u>

78

Hallandale Beach Local Business Tax Receipt Fee Schedule

LINE	FEE	License Year 2025	License Year 2026
1	BUSINESS TAX RECEIPT (Ch. 18)		
2	Application Fee (Nonrefundable)	\$60.00	\$60.00
3	BUSINESSES, OCCUPATIONS OR PROFESSIONS:		
4	Minimum Business Tax Receipt	\$25.00	\$25.00
5	ADVERTISING:	\$111.35	\$116.92
6	(a) Agency, agents, canvassers, or solicitors (where no other applicable classification), includes "Welcome Wagon" greeting service & public relations, each agent	\$73.87	\$77.56
7	(b) Aerial advertising: \$5 per trip or six-month license	\$111.35	\$116.92
8	(c) Person distributing circulars, pamphlets or other advertising matter, except local merchants advertising in this way their own goods & merchandise. (Not to be placed or handed into autos or thrown on streets, placed under doors only, police I. D .required)	\$16.80	\$17.64
9			
10	ALCOHOLIC BEVERAGES: vendors not serving food	\$16.80	\$17.64
11			
12	AMUSEMENT MACHINE ESTABLISHMENTS:		
13	Establishments which have amusement machines as either sole or principal use or principal use	\$739.20	\$776.16
14			
15	AMUSEMENT MACHINES: Electric game machines or devices, including videogames; other amusement devices including but not limited to juke boxes, pinball or any other mechanical machine, other than those dispensing merchandise, coin-operated or otherwise, license must be displayed on each machine:		
16	(a) Distributor (other than radio or TV)	\$222.71	\$233.84
17	Each machine in service	\$45.15	\$47.41
18	(b) Radio or TV distributor	\$73.87	\$77.56
19	Each machine in service	\$2.21	\$2.32
20			
21	ANIMAL GROOMING SERVICE OR ADOPTION	\$73.87	\$77.56
22			
23	APARTMENTS, BOARDING AND ROOMING HOUSES, MOTELS AND HOTELS, AND RENTAL AND SHORT-TERM RENTAL PROPERTIES:		
24	(a) Two rooms, rental apartment/condominium unit, duplex rental, single-family rental	No Charge	No Charge
25	(b) Over two rooms, each room	\$4.41	\$4.63
26	(c) Over two rental apartments/condominium units, each unit	\$4.41	\$4.63
27			
28	AQUARIUM	\$111.35	\$116.92
29			
30	AUCTION GALLERY	\$1,846.69	\$1,939.02

31			
32	AUCTION SHOPS: Owners or managers, temporary auction shops for each place of business (in addition to auctioneer's fee)	\$296.57	\$311.40
33			
34	AUCTION, REAL ESTATE (per day)	\$296.57	\$311.40
35			
36	AUCTIONEERS: For each day actually working	\$73.87	\$77.56
37			
38	AUTO DRIVING SCHOOL	\$147.74	\$155.12
39			
40	AUTO RENTAL OR LEASING:		
41	(a)Three vehicles or less	\$147.74	\$155.12
42	(b)Each additional vehicle	\$28.67	\$30.10
43			
44	AUTOMOBILE AGENCIES: Or persons engaged in sale of autos, auto trucks, shall pay for each place of business	\$296.57	\$311.40
45			
46	AUTOMOBILE GARAGES: For keeping, storing, caring for, repairing autos or other motor vehicles, belonging to public	\$147.74	\$155.12
47			
48	AUTOMOBILE MECHANIC: Providing tune-up service (no oil change) at residence of owner. Must have business address in City	\$111.35	\$116.92
49			
50	AUTO TAG AGENCY	\$73.87	\$77.56
51			
52	BAKERIES: Owner or manager of	\$111.35	\$116.92
53			
54	BANKS: Banks & trust companies, persons doing banking business, whether incorporated or not	\$664.81	\$698.05
55			
56	BARBERSHOPS:	\$73.87	\$77.56
57			
58	BARBERS, STYLISTS AND SIMILAR SERVICES-EACH	\$28.67	\$30.10
59			
60	BEAUTY SALON	\$73.87	\$77.56
61			
62	BILLIARD PARLORS: Kept for use or profit	\$147.74	\$155.12
63	Each table (If one coin-operated only, see "Amusement Machines")	\$37.49	\$39.36
64			
65	BOAT RENTALS	\$73.87	\$77.56
66	Each boat	\$7.72	\$8.10
67			
68	BOAT TAXI OPERATION (includes fee for first boat taxi)	\$296.57	\$311.40
69	Each additional boat taxi	\$147.74	\$155.12
70			

71	BONDSMEN	\$211.68	\$222.26
72			
73	BOWLING ALLEYS OR BOX BALL ALLEYS:		
74	Owners of or managers of, up to three alleys	\$147.74	\$155.12
75	Each additional alley	\$16.54	\$17.36
76			
77	BRIDGE CLUB BROKERS:		
78	(a)Dealing in bonds & stocks (state registration required)	\$664.81	\$698.05
79	(b)Dealing in insurance	\$222.71	\$233.84
80	(c)Dealing in merchandise	\$222.71	\$233.84
81	(d)Dealing in land & land option	\$222.71	\$233.84
82			
83	BURGLAR ALARM SYSTEMS	\$73.87	\$77.56
84			
85	CABLE TV.	\$296.57	\$311.40
86			
87	CANTEEN: Each vehicle	\$73.87	\$77.56
88			
89	CARPENTER SHOP OR WOOD WORKSHOP	\$111.35	\$116.92
90			
91	CAR WASH AND/OR WAXING:		
92	(a)Operating from established location	\$147.74	\$155.12
93	b) Mobile	\$105.84	\$111.13
94			
95	CATERING:		
96	(a)With other place of business	\$35.28	\$37.04
97	(b)Not with other place of business	\$73.87	\$77.56
98			
99	CHRISTMAS TREES (Clean-up bond required)	\$73.87	\$77.56
100			
101	CIGARS AND TOBACCO: Dealers in, wholesale and retail	\$73.87	\$77.56
102			
103	CLAIMS AND COLLECTION AGENCIES:		
104	Not taxed as banks & lawyers, each agent	\$147.74	\$155.12
105			
106	CLOTHING: Dealers in second-hand, each place	\$73.87	\$77.56
107			
108	CLOTHING ALTERATIONS	\$73.87	\$77.56
109			
110	COIN DEALERS	\$73.87	\$77.56
111			
112	COMMISSION MERCHANTS:		
113	(a)Handling shipments on consignment or commission only	\$111.35	\$116.92
114	(b)Carrying a stock of merchandise, fruits, vegetables, truck, etc., who buy & sell outright retail or wholesale	\$111.35	\$116.92

115			
116	CONTRACTORS:		
117	(a)General-Building(unlimited)	\$147.74	\$155.12
118	(b)Engineering Including structure & reinforced iron & steel,	\$147.42	\$154.79
119	(c)Sub-General	\$111.35	\$116.92
120	(d)Subcontractors and others:		
121	(1) Airconditioning & refrigeration	\$73.87	\$77.56
122	(2) Awning(cloth)	\$73.87	\$77.56
123	(3) Carpet installation	\$73.87	\$77.56
124	(4) Electrical	\$73.87	\$77.56
125	(5) Elevator	\$73.87	\$77.56
126	(6) Floor sanding	\$73.87	\$77.56
127	(7) Gas fitting, pipefitting & heating	\$73.87	\$77.56
128	(8) Landscape, tree surgeon and trimming	\$73.87	\$77.56
129	(9) Lathing	\$73.87	\$77.56
130	(10) Mason and cement	\$73.87	\$77.56
131	(11) Moving wrecking(houses)	\$73.87	\$77.56
132	(12) Ornamental iron, bronze and steel	\$73.87	\$77.56
133	(13) Plumbing	\$73.87	\$77.56
134	(14) Painting	\$73.87	\$77.56
135	(15) Plastering cement	\$73.87	\$77.56
136	(16) Plate glass & glazier	\$73.87	\$77.56
137	(17) Residential contractor (2-story residences maximum)	\$73.87	\$77.56
138	(18) Sandblasting	\$73.87	\$77.56
139	(19) Sign	\$73.87	\$77.56
140	(20) Steam fitting	\$73.87	\$77.56
141	(21) Steel, reinforcing	\$73.87	\$77.56
142	(22) Septic tank	\$73.87	\$77.56
143	(23) Sewer	\$73.87	\$77.56
144	(24) Sheetmetal	\$73.87	\$77.56
145	(25) Sprinkler system (all kinds)	\$73.87	\$77.56
146	(26) Steel erection	\$73.87	\$77.56
147	(27) Storm shutters	\$73.87	\$77.56
148	(28) Solar water heating	\$73.87	\$77.56
149	(29) Swimming pool or technician	\$73.87	\$77.56
150	(30) Television installation	\$73.87	\$77.56
151	(31) Tile, terrazzo granite	\$73.87	\$77.56
152	(32) Pile drivers for public hire or contracting	\$73.87	\$77.56
153	(33) Well drilling	\$73.87	\$77.56
154	(34) Window binds &misc. treatments	\$73.87	\$77.56
155	(35) Unclassified (not included in above)	\$73.87	\$77.56
156			
157	CONCESSIONS: Candy, gum, cold drinks	\$73.87	\$77.56
158			
159	CREDIT BUREAU	\$73.87	\$77.56
160			

161	DANCEHALL(Instruction)	\$147.74	\$155.12
162			
163	DELIVERIES (parcel delivery), ricercar	\$73.86	\$77.55
164			
165	DENTAL LABORATORY	\$147.74	\$155.12
166			
167	DRYCLEANERS:		
168	(a)Cleaning, pressing, dyeing(clothes)	\$111.35	\$116.92
169	(b)Each agent or solicitor of out-of-town concerns	\$111.35	\$116.92
170	(c)Townland/or linen supply	\$111.35	\$116.92
171			
172	ELECTRIC LIGHT AND POWER COMPANIES:		
173	Manufacturing or distributing electric current	\$442.10	\$464.21
174			
175	EMPLOYMENT AGENCY	\$111.35	\$116.92
176			
177	EXERCISE STUDIO	\$147.74	\$155.12
178			
179	EXTERMINATORS(State license needed)	\$147.74	\$155.12
180			
181			
182	FIRE EXTINGUISHERS: Sales &Service	\$111.35	\$116.92
183			
184	FISH MARKET: Handling fish & poultry	\$111.35	\$116.92
185			
186	FLEA MARKET	\$2,216.03	\$2,326.83
187			
188	FLORISTS OR DEALERS IN FLOWERS	\$73.87	\$77.56
189			
190	FORTUNETELLERS		
191	Application Fee	\$127.89	\$134.28
192	License Fee	\$402.41	\$422.53
193			
194	FRUITS AND VEGETABLES:		
195	(a)Retail place of business	\$73.87	\$77.56
196	(b)Trucks or moving vehicles selling wholesale or retail fruits or vegetables not raised by owner of vehicle & no local place of business\maintained within city limits	\$147.74	\$155.12
197			
198	FUNERAL HOMES	\$147.74	\$155.12
199			
200	FURNITURE DEALERS:(Secondhand, including disposal sales)	\$222.71	\$233.84
201			
202	FURNITURE REFINISHERS	\$73.87	\$77.56
203			
204	GARBAGE & WASTE	\$222.71	\$233.84
205			

206	GAMES AND DEVICES: See" Amusement Machines"		
207			
208	GASOLINE COMPANIES:		
209	(a)Manufacturing, distributing, or selling gas thru pipelines	\$401.10	\$421.16
210	(b)Selling or distributing bottled gas (merchants' license required if equipment sold)	\$67.20	\$70.56
211			
212	GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products):	\$73.87	\$77.56
213	Each pump	\$16.54	\$17.36
214			
215	GOLF COURSE:		
216	(a)Including pro shop &driving range-all on same premises	\$590.94	\$620.49
217	(b)Miniature	\$73.87	\$77.56
218			
219	GOLF RANGES	\$222.71	\$233.84
220			
221	GUARD AGENCY, SECURITY OR WATCHMAN	\$73.87	\$77.56
222			
223	HALLS FOR HIRE (BANQUET HALL)	\$222.60	\$233.73
224			
225	HOME MAINTENANCE SERVICE (Not janitorial)	\$73.87	\$77.56
226			
227	HOSPITAL FOR ANIMALS:(operated by adult license veterinarian)	\$147.74	\$155.12
228			
229	HOSPITALS:		
230	(a)General (other than psychiatric)	\$147.74	\$155.12
231	(b)Psychiatric (by commission action)	\$222.71	\$233.84
232			
233	ICE CREAM:		
234	(a)Manufacturing of, selling at wholesale	\$147.74	\$155.12
235	(b)Parlor	\$73.87	\$77.56
236	(c)Street wagons o carts, selling retail, for each carto wagon	\$73.87	\$77.56
237			
238	ICE VENDING MACHINES	\$37.49	\$39.36
239			
240	INSURANCE ADJUSTERS: Office	\$111.35	\$116.92
241			
242	INSURANCE AGENTS: Each agent or solicitor(residence), each agent or solicitor of same company	\$73.87	\$77.56
243			
244	INSURANCE COMPANIES:		
245	(a)Including fire, accident, liability, life, surety & plate glass, each company	\$222.71	\$233.84
246	(b)Sick & funeral benefit companies or associations, each	\$147.74	\$155.12
247			

248	INTERIOR DECORATORS:(Insurance required)	\$147.74	\$155.12
249			
250	JANITORIAL SERVICE	\$111.35	\$116.92
251			
252	JEWELRY:(Other merchandise sales, See "Merchant")	\$222.71	\$233.84
253			
254	JEWELRY BROKERS: Lending on jewelry pledged for debt& not general pawn brokerage business	\$442.10	\$464.21
255			
256	LANDSCAPING: Gardening	\$73.87	\$77.56
257			
258	LAND DEVELOPMENT COMPANY	\$147.74	\$155.12
259			
260	LAUNDRIES: See "Dry Cleaners":		
261	(a)Coin-operated, up to 20 machines	\$111.35	\$116.92
262	(b)Each additional machine	\$4.41	\$4.63
263			
264	LOAN AGENTS:		
265	(a)Personal, household, automotive	\$222.71	\$233.84
266	(b)Not taxed as bankers or lawyers, loaning on real estate, each agent	\$222.71	\$233.84
267			
268	LOCKSMITHS	\$73.87	\$77.56
269			
270	MASSEUR/MASSEUSE (Massage Therapist)-each	\$73.87	\$77.56
271			
272	MAIL ORDER:(No stock)	\$73.87	\$77.56
273			
274	MANUFACTURERS	\$147.74	\$155.12
275			
276	MANUFACTURER'S REPRESENTATIVE	\$147.74	\$155.12
277			
278	MARINA	\$1,478.45	\$1,552.38
279	Each Boat Slip	\$111.35	\$116.92
280			
281	MEAT MARKETS	\$147.74	\$155.12
282			
283	MEDICAL CLINICS:(Licensed physician required	\$296.57	\$311.40
284			
285	MEDICAL MARIJUANA:(STATE LICENSE REQUIRED)	\$147.74	\$155.12
286			
287	MERCHANTS: Storekeepers and dealers in goods, wares and merchandise:		
288	(a)Retail stock less than \$1,000	\$73.87	\$77.56
289	(b)Retail stock \$1,000 to \$3,000	\$111.35	\$116.92
290	(c)Retail stock \$3,000.01 to \$10,000	\$222.71	\$233.84
291	(d)Retail stock \$10,000.01 to \$20,000	\$264.60	\$277.83

292	(e)Retail stock \$20,000.01 to \$50,000	\$331.85	\$348.45
293	(f)Retail stock \$50,000.01 to \$100,000 (over \$100,000, each additional \$1,000 = \$2.20	\$442.10	\$464.21
294	(g)Retail stock \$100,000.01 to \$250,000	\$628.43	\$659.85
295	(h)Retail stock \$250,000.01 to \$500,000	\$922.79	\$968.93
296	(i)Retail stock over \$500,000	\$1,478.45	\$1,552.38
297			
298	MOBILE HOME PARK: Each trailer space	\$4.41	\$4.63
299			
300	THEATRES OR MOVIE DRIVE-IN	\$275.57	\$289.35
301			
302	MOTORCYCLES: Dealers in	\$111.35	\$116.92
303			
304	MOVING COMPANY: Including freight and transport transfer business, when motor vehicles are used in such business (parcel delivery), price per car	\$73.87	\$77.56
305			
306	MUSICAL DEVICES: See "Amusement Machines"		
307	Musical installation of wired service	\$296.57	\$311.40
308			
309	NIGHTCLUBS AND CABARETS: Servings of drinks, meals, dancing, or other amusement:		
310	(a)4:00 a.m. license	\$442.10	\$464.21
311	(b)Additional fee 6:00 a.m. license	\$442.10	\$464.21
312			
313	NURSERIES: Plants, trees, shrubs, etc.	\$73.87	\$77.56
314			
315	NURSERIES: Child Care	\$73.87	\$77.56
316			
317	NURSING HOMES	\$147.74	\$155.12
318			
319	PAINT AND BODY SHOPS	\$147.74	\$155.12
320			
321	PARKING LOTS: Renting parking space by the hour, day or for a longer period:		
322	(a)1 to 25 rental spaces	\$73.87	\$77.56
323	(b)Over 25 spaces	\$147.74	\$155.12
324			
325	PARKING, VALET: See "Valet Parking"		
326			
327	PET SHOP: excluding the sale of dogs & cats (For grooming, see "Animal Grooming")	\$111.35	\$116.92
328			
329	PHARMACY: Drugs, prescriptions	\$147.74	\$155.12
330			
331	PHOTOGRAPHERS	\$73.87	\$77.56
332			

333	PRINTING	\$111.35	\$116.92
334			
335	PRIVATE SCHOOLS	\$147.74	\$155.12
336			
337	PROFESSIONALS:(License assessed against each person in the business & not against the firm or corporation; each individual must acquire a separate license for each classification desired):		
338	(1) Accountants	\$251.37	\$263.94
339	(2) Analytical	\$251.37	\$263.94
340	(3) Architects	\$251.37	\$263.94
341	(4) Artists	\$251.37	\$263.94
342	(5) Auditors	\$251.37	\$263.94
343	(6) Attorneys-at-law (must be listed with Florida Bar)	\$251.37	\$263.94
344	(7) Chiropodists	\$251.37	\$263.94
345	(8) Chiropractors	\$251.37	\$263.94
346	(9) Civil engineers & surveyors	\$251.37	\$263.94
347	(10) Colonic irrigations & physiotherapists	\$251.37	\$263.94
348	(11) Dentists	\$251.37	\$263.94
349	(12) Detectives (subject to approval of police chief)	\$251.37	\$263.94
350	(13) Doctors (state registration required)	\$251.37	\$263.94
351	(14) Draftsmen	\$251.37	\$263.94
352	(15) Electrical engineers	\$251.37	\$263.94
353	(16) Electrologists	\$251.37	\$263.94
354	(17) Engravers(photo)	\$251.37	\$263.94
355	(18) Electrolysis	\$251.37	\$263.94
356	(19) Healers or Practitioners of any religion	\$251.37	\$263.94
357	(20) Homeopathic physicians	\$251.37	\$263.94
358	(21) Laboratory technicians	\$251.37	\$263.94
359	(22) Landscape architects	\$251.37	\$263.94
360	(23) Mechanical engineers	\$251.37	\$263.94
361	(24) Naturopaths	\$251.37	\$263.94
362	(25) Optometrists and opticians or oculists	\$251.37	\$263.94
363	(26) Osteopaths	\$251.37	\$263.94
364	(27) Physical culture directors	\$251.37	\$263.94
365	(28) Physicians	\$251.37	\$263.94
366	(29) Podiatrist	\$251.37	\$263.94
367	(30) Psychologists (county license required)	\$251.37	\$263.94
368	(31) Physiotherapists	\$251.37	\$263.94
369	(32) Surgeons	\$251.37	\$263.94
370	(33) Veterinarians	\$251.37	\$263.94
371	(34) Other similar professionals not specifically mentioned, i.e., dieticians, tree surgeons, etc.	\$251.37	\$263.94
372			
373	PROPERTY MANAGEMENT	\$251.37	\$263.94
374			
375	PUBLISHERS:		

376	(a)Newspaper	\$147.74	\$155.12
377	(b)Tip sheets	\$296.57	\$311.40
378			
379	PUBLIC STENOGRAPHER	\$73.87	\$77.56
380			
381	RADIOLAND/OR TV. REPAIR SHOP OR SERVICE	\$73.87	\$77.56
382			
383	REAL ESTATE BROKER (Real Estate Agent/salesperson is exempt from	\$147.74	\$155.12
384			
385	REPAIR SHOP: Keys, locks, knives, scissors or lawnmower sharpening, gunsmithing, motorcycle and bicycle repairs	\$73.87	\$77.56
386			
387	RESTAURANTS:		
388	(a)Seating capacity 0-30 persons	\$73.87	\$77.56
389	(b)Seating capacity 31-74 persons	\$147.74	\$155.12
390	(c)Seating capacity 75-149 persons	\$222.71	\$233.84
391	(d)Seating capacity 150 or more persons	\$296.57	\$311.40
392	(e)Drive-in	\$147.74	\$155.12
393			
394	RETIREMENT HOME	\$147.74	\$155.12
395			
396	SALES OFFICE: No stock	\$73.87	\$77.56
397			
398	SKATING RINKS	\$147.74	\$155.12
399			
400	SODA FOUNTAINS	\$147.74	\$155.12
401			
402	SOLICITORS	\$147.74	\$155.12
403			
404	STORAGE WAREHOUSE OR STORAGE ROOM:		
405	Conducting business of storing goods, ware so merchandise	\$147.74	\$155.12
406			
407	TAILORS	\$111.35	\$116.92
408			
409	TAX COLLECTING AGENCY & CONSULTANTS	\$147.74	\$155.12
410			
411	TAXI CAB OFFICE OR SHOP	\$73.87	\$77.56
412			
413	TELEPHONE AND SYSTEMS AND COMPANIES	\$296.57	\$311.40
414	On the second thousand or fraction thereof for each phone or instrument.	\$0.07	\$0.08
415			
416	TELEVISION AND RADIO STATION	\$222.71	\$233.84
417			
418	TOUR OPERATOR	\$73.87	\$77.56
419			
420	TOWEL AND LINEN SUPPLY COMPANIES: See "Drycleaners"	\$73.87	\$77.56

421			
422	Towing Services	\$73.87	\$77.56
423			
424	TRANSFER COMPANY	\$147.74	\$155.12
425			
426	TRAVEL AGENCY	\$147.74	\$155.12
427			
428	TRUCK/TRAILER RENTAL OR LEASING:		
429	(a)Three vehicles or less	\$147.74	\$155.12
430	(b)Each additional vehicle	\$28.67	\$30.10
431			
432	UNCLASSIFIED:(By commission action)		
433			
434	VALET PARKING: Per location	\$147.74	\$155.12
435			
436	VENDING MACHINES: Distributing merchandise and service:		
437	(a)Operator	\$111.35	\$116.92
438	(b)vending, each machine	\$2.21	\$2.32
439	(c)vending, each machine	\$7.72	\$8.10
440	(d)10 vending, each machine	\$11.03	\$11.58
441	(e)Over 10¢	\$16.54	\$17.36
442	(f)Coin-operated laundry machine (other than in a licensed laundromat)	\$3.83	\$4.02
443			
444	WORSHIP (places of): License Fee	No Charge	No Charge
445			
446	WHOLESALE DISTRIBUTOR	\$147.74	\$155.12
447			
448	PENALTY, DELINQUENCY:		
449	October 1 – October 31	10%	10%
450	November 1- November 30	15%	15%
451	December 1 - December 31	20%	20%
452	January 1-January 31	25%	25%
453	After 150 days-up to additional	\$250.00	\$250.00
454	PENALTY, OPERATING WITHOUT F. S. 205 (%of license fee due)	25%	25%
455	PENALTY, ADDITIONAL (if not paid within 150 days after initial notice to obtain required business tax receipt)-up to	\$250.00	\$250.00
456	TRANSFER FEE (Min. \$3-Max. \$25) F. S. 205(% of license fee due)	10%	10%
457			
458	RACING		
459	Horse race meeting license tax each day of racing in the City	\$183.02	\$192.17