

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 |

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| 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 | | | |

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| 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 |

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| 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 | | | |

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| 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 | | | |

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| 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 | | | |

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| 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 |

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| 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 | | | |

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| 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: | | |

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| 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 |