

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