

### FY2023-2024 - Proposed Business Tax Receipt Fee Increase

LINE	FEE	EXISTING	PROPOSED
1	<b>BUSINESS TAX RECEIPT (Ch. 18)</b>		
2	Application Fee (Nonrefundable)	\$60.00	\$60.00
3	<b>BUSINESSES, OCCUPATIONS OR PROFESSIONS:</b>		
4	Minimum Business Tax Receipt	\$25.00	\$25.00
5	<b>ADVERTISING:</b>	\$106.05	\$111.35
6	(a) Agency, agents, canvassers, or solicitors (where no other applicable classification), includes "Welcome Wagon" greeting service & public relations, each agent	\$70.35	\$73.87
7	(b) Aerial advertising: \$5 per trip or six-month license	\$106.05	\$111.35
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)	\$16.00	\$16.80
9			
10	ALCOHOLIC BEVERAGES: vendors not serving food	\$16.00	\$16.80
11			
12	<b>AMUSEMENT MACHINE ESTABLISHMENTS:</b>		
13	Establishments which have amusement machines as either sole or principal use or principal use	\$704.00	\$739.20
14			
15	<b>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:</b>		
16	(a) Distributor (other than radio or TV)	\$212.10	\$222.71
17	Each machine in service	\$43.00	\$45.15
18	(b) Radio or TV distributor	\$70.35	\$73.87
19	Each machine in service	\$2.10	\$2.21
20			
21	ANIMAL GROOMING SERVICE OR ADOPTION	\$70.35	\$73.87
22			
23	<b>APARTMENTS, BOARDING AND ROOMING HOUSES, MOTELS AND HOTELS, AND RENTAL AND SHORT-TERM RENTAL PROPERTIES:</b>		
24	(a) Two rooms, rental apartment/condominium unit, duplex rental, single-family rental	No Charge	No Charge
25	(b) Over two rooms, each room	\$4.20	\$4.41
26	(c) Over two rental apartments/condominium units, each unit	\$4.20	\$4.41
27			
28	AQUARIUM	\$106.05	\$111.35
29			
30	AUCTION GALLERY	\$1,758.75	\$1,846.69

31			
32	AUCTION SHOPS: Owners or managers, temporary auction shops for each place of business (in addition to auctioneer's fee)	\$282.45	\$296.57
33			
34	AUCTION, REAL ESTATE (per day)	\$282.45	\$296.57
35			
36	AUCTIONEERS: For each day actually working	\$70.35	\$73.87
37			
38	AUTO DRIVING SCHOOL	\$140.70	\$147.74
39			
40	<b>AUTO RENTAL OR LEASING:</b>		
41	(a) Three vehicles or less	\$140.70	\$147.74
42	(b) Each additional vehicle	\$27.30	\$28.67
43			
44	AUTOMOBILE AGENCIES: Or persons engaged in sale of autos, auto trucks, shall pay for each place of business	\$282.45	\$296.57
45			
46	AUTOMOBILE GARAGES: For keeping, storing, caring for, repairing autos or other motor vehicles, belonging to public	\$140.70	\$147.74
47			
48	AUTOMOBILE MECHANIC: Providing tune-up service (no oil change) at residence of owner. Must have business address in City	\$106.05	\$111.35
49			
50	AUTO TAG AGENCY	\$70.35	\$73.87
51			
52	BAKERIES: Owner or manager of	\$106.05	\$111.35
53			
54	BANKS: Banks & trust companies, persons doing banking business, whether incorporated or not	\$633.15	\$664.81
55			
56	BARBERSHOPS:	\$70.35	\$73.87
57			
58	BARBERS, STYLISTS AND SIMILAR SERVICES-EACH	\$27.30	\$28.67
59			
60	BEAUTY SALON	\$70.35	\$73.87
61			
62	<b>BILLIARD PARLORS: Kept for use or profit</b>	\$140.70	\$147.74
63	Each table (If one coin-operated only, see "Amusement Machines")	\$35.70	\$37.49
64			
65	<b>BOAT RENTALS</b>	\$70.35	\$73.87
66	Each boat	\$7.35	\$7.72
67			
68	<b>BOAT TAXI OPERATION (includes fee for first boat taxi)</b>	\$282.45	\$296.57
69	Each additional boat taxi	\$140.70	\$147.74

70			
71	BONDSMEN	\$201.60	\$211.68
72			
73	<b>BOWLING ALLEYS OR BOX BALL ALLEYS:</b>		
74	Owners of or managers of, up to three alleys	\$140.70	\$147.74
75	Each additional alley	\$15.75	\$16.54
76			
77	<b>BRIDGE CLUB BROKERS:</b>		
78	(a)Dealing in bonds & stocks (state registration required)	\$633.15	\$664.81
79	(b)Dealing in insurance	\$212.10	\$222.71
80	(c)Dealing in merchandise	\$212.10	\$222.71
81	(d)Dealing in land & land option	\$212.10	\$222.71
82			
83	BURGLAR ALARM SYSTEMS	\$70.35	\$73.87
84			
85	CABLE TV.	\$282.45	\$296.57
86			
87	CANTEEN: Each vehicle	\$70.35	\$73.87
88			
89	CARPENTER SHOP OR WOOD WORKSHOP	\$106.05	\$111.35
90			
91	<b>CAR WASH AND/OR WAXING:</b>		
92	(a)Operating from established location	\$140.70	\$147.74
93	b) Mobile	\$100.80	\$105.84
94			
95	<b>CATERING:</b>		
96	(a)With other place of business	\$33.60	\$35.28
97	(b)Not with other place of business	\$70.35	\$73.87
98			
99	CHRISTMAS TREES (Clean-up bond required)	\$70.35	\$73.87
100			
101	CIGARS AND TOBACCO: Dealers in, wholesale and retail	\$70.35	\$73.87
102			
103	<b>CLAIMS AND COLLECTION AGENCIES:</b>		
104	Not taxed as banks & lawyers, each agent	\$140.70	\$147.74
105			
106	CLOTHING: Dealers in second-hand, each place	\$70.35	\$73.87
107			
108	CLOTHING ALTERATIONS	\$70.35	\$73.87
109			
110	COIN DEALERS	\$70.35	\$73.87
111			
112	<b>COMMISSION MERCHANTS:</b>		
113	(a)Handling shipments on consignment or commission only	\$106.05	\$111.35

114	(b)Carrying a stock of merchandise, fruits, vegetables, truck, etc., who buy & sell outright retail or wholesale	\$106.05	\$111.35
115			
116	<b>CONTRACTORS:</b>		
117	(a)General-Building(unlimited)	\$140.70	\$147.74
118	(b)Engineering Including structure & reinforced iron & steel,	\$140.40	\$147.42
119	(c)Sub-General	\$106.05	\$111.35
120	(d)Subcontractors and others:		
121	(1) Airconditioning & refrigeration	\$70.35	\$73.87
122	(2) Awning(cloth)	\$70.35	\$73.87
123	(3) Carpet installation	\$70.35	\$73.87
124	(4) Electrical	\$70.35	\$73.87
125	(5) Elevator	\$70.35	\$73.87
126	(6) Floor sanding	\$70.35	\$73.87
127	(7) Gas fitting, pipefitting & heating	\$70.35	\$73.87
128	(8) Landscape, tree surgeon and trimming	\$70.35	\$73.87
129	(9) Lathing	\$70.35	\$73.87
130	(10) Mason and cement	\$70.35	\$73.87
131	(11) Moving wrecking(houses)	\$70.35	\$73.87
132	(12) Ornamental iron, bronze and steel	\$70.35	\$73.87
133	(13) Plumbing	\$70.35	\$73.87
134	(14) Painting	\$70.35	\$73.87
135	(15) Plastering cement	\$70.35	\$73.87
136	(16) Plate glass & glazier	\$70.35	\$73.87
137	(17) Residential contractor (2-story residences maximum)	\$70.35	\$73.87
138	(18) Sandblasting	\$70.35	\$73.87
139	(19) Sign	\$70.35	\$73.87
140	(20) Steam fitting	\$70.35	\$73.87
141	(21) Steel, reinforcing	\$70.35	\$73.87
142	(22) Septic tank	\$70.35	\$73.87
143	(23) Sewer	\$70.35	\$73.87
144	(24) Sheetmetal	\$70.35	\$73.87
145	(25) Sprinkler system (all kinds)	\$70.35	\$73.87
146	(26) Steel erection	\$70.35	\$73.87
147	(27) Storm shutters	\$70.35	\$73.87
148	(28) Solar water heating	\$70.35	\$73.87
149	(29) Swimming pool or technician	\$70.35	\$73.87
150	(30) Television installation	\$70.35	\$73.87
151	(31) Tile, terrazzo granite	\$70.35	\$73.87
152	(32) Pile drivers for public hire or contracting	\$70.35	\$73.87
153	(33) Well drilling	\$70.35	\$73.87
154	(34) Window binds &misc. treatments	\$70.35	\$73.87
155	(35) Unclassified (not included in above)	\$70.35	\$73.87
156			
157	CONCESSIONS: Candy, gum, cold drinks	\$70.35	\$73.87
158			

159	CREDIT BUREAU	\$70.35	\$73.87
160			
161	DANCEHALL(Instruction)	\$140.70	\$147.74
162			
163	DELIVERIES (parcel delivery), ricercar	\$70.34	\$73.86
164			
165	DENTAL LABORATORY	\$140.70	\$147.74
166			
167	<b>DRYCLEANERS:</b>		
168	(a)Cleaning, pressing, dyeing(clothes)	\$106.05	\$111.35
169	(b)Each agent or solicitor of out-of-town concerns	\$106.05	\$111.35
170	(c)Townland/or linen supply	\$106.05	\$111.35
171			
172	<b>ELECTRIC LIGHT AND POWER COMPANIES:</b>		
173	Manufacturing or distributing electric current	\$421.05	\$442.10
174			
175	EMPLOYMENT AGENCY	\$106.05	\$111.35
176			
177	EXERCISE STUDIO	\$140.70	\$147.74
178			
179	EXTERMINATORS(State license needed)	\$140.70	\$147.74
180			
181			
182	FIRE EXTINGUISHERS: Sales &Service	\$106.05	\$111.35
183			
184	FISH MARKET: Handling fish & poultry	\$106.05	\$111.35
185			
186	FLEA MARKET	\$2,110.50	\$2,216.03
187			
188	FLORISTS OR DEALERS IN FLOWERS	\$70.35	\$73.87
189			
190	<b>FORTUNETELLERS</b>		
191	Application Fee	\$121.80	\$127.89
192	License Fee	\$383.25	\$402.41
193			
194	<b>FRUITS AND VEGETABLES:</b>		
195	(a)Retail place of business	\$70.35	\$73.87
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	\$140.70	\$147.74
197			
198	FUNERAL HOMES	\$140.70	\$147.74
199			
200	FURNITURE DEALERS:(Secondhand, including disposal sales)	\$212.10	\$222.71
201			
202	FURNITURE REFINISHERS	\$70.35	\$73.87
203			

204	GARBAGE & WASTE	\$212.10	\$222.71
205			
206	GAMES AND DEVICES: See" Amusement Machines"		
207			
208	<b>GASOLINE COMPANIES:</b>		
209	(a)Manufacturing, distributing, or selling gas thru pipelines	\$382.00	\$401.10
210	(b)Selling or distributing bottled gas (merchants' license required if equipment sold)	\$64.00	\$67.20
211			
212	<b>GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products):</b>	\$70.35	\$73.87
213	Each pump	\$15.75	\$16.54
214			
215	<b>GOLF COURSE:</b>		
216	(a)Including pro shop &driving range-all on same premises	\$562.80	\$590.94
217	(b)Miniature	\$70.35	\$73.87
218			
219	GOLF RANGES	\$212.10	\$222.71
220			
221	GUARD AGENCY, SECURITY OR WATCHMAN	\$70.35	\$73.87
222			
223	HALLS FOR HIRE (BANQUET HALL)	\$212.00	\$222.60
224			
225	HOME MAINTENANCE SERVICE (Not janitorial)	\$70.35	\$73.87
226			
227	HOSPITAL FOR ANIMALS:(operated by adult license veterinarian)	\$140.70	\$147.74
228			
229	<b>HOSPITALS:</b>		
230	(a)General (other than psychiatric)	\$140.70	\$147.74
231	(b)Psychiatric (by commission action)	\$212.10	\$222.71
232			
233	<b>ICE CREAM:</b>		
234	(a)Manufacturing of, selling at wholesale	\$140.70	\$147.74
235	(b)Parlor	\$70.35	\$73.87
236	(c)Street wagons o carts, selling retail, for each carto wagon	\$70.35	\$73.87
237			
238	ICE VENDING MACHINES	\$35.70	\$37.49
239			
240	INSURANCE ADJUSTERS: Office	\$106.05	\$111.35
241			
242	INSURANCE AGENTS: Each agent or solicitor(residence), each agent or solicitor of same company	\$70.35	\$73.87
243			
244	<b>INSURANCE COMPANIES:</b>		

245	(a)Including fire, accident, liability, life, surety & plate glass, each company	\$212.10	\$222.71
246	(b)Sick & funeral benefit companies or associations, each	\$140.70	\$147.74
247			
248	INTERIOR DECORATORS:(Insurance required)	\$140.70	\$147.74
249			
250	JANITORIAL SERVICE	\$106.05	\$111.35
251			
252	JEWELRY:(Other merchandise sales, See "Merchant")	\$212.10	\$222.71
253			
254	JEWELRY BROKERS: Lending on jewelry pledged for debt& not general pawn brokerage business	\$421.05	\$442.10
255			
256	LANDSCAPING: Gardening	\$70.35	\$73.87
257			
258	LAND DEVELOPMENT COMPANY	\$140.70	\$147.74
259			
260	<b>LAUNDRIES: See "Dry Cleaners":</b>		
261	(a)Coin-operated, up to 20 machines	\$106.05	\$111.35
262	(b)Each additional machine	\$4.20	\$4.41
263			
264	<b>LOAN AGENTS:</b>		
265	(a)Personal, household, automotive	\$212.10	\$222.71
266	(b)Not taxed as bankers or lawyers, loaning on real estate, each agent	\$212.10	\$222.71
267			
268	LOCKSMITHS	\$70.35	\$73.87
269			
270	MASSEUR/MASSEUSE (Massage Therapist)-each	\$70.35	\$73.87
271			
272	MAIL ORDER:(No stock)	\$70.35	\$73.87
273			
274	MANUFACTURERS	\$140.70	\$147.74
275			
276	MANUFACTURER'S REPRESENTATIVE	\$140.70	\$147.74
277			
278	MARINA	\$1,408.05	\$1,478.45
279	Each Boat Slip	\$106.05	\$111.35
280			
281	MEAT MARKETS	\$140.70	\$147.74
282			
283	MEDICAL CLINICS:(Licensed physician required)	\$282.45	\$296.57
284			
285	MEDICAL MARIJUANA:(STATE LICENSE REQUIRED)	\$140.70	\$147.74
286			
287	<b>MERCHANTS: Storekeepers and dealers in goods, wares and merchandise:</b>		

288	(a)Retail stock less than \$1,000	\$70.35	\$73.87
289	(b)Retail stock \$1,000 to \$3,000	\$106.05	\$111.35
290	(c)Retail stock \$3,000.01 to \$10,000	\$212.10	\$222.71
291	(d)Retail stock \$10,000.01 to \$20,000	\$252.00	\$264.60
292	(e)Retail stock \$20,000.01 to \$50,000	\$316.05	\$331.85
293	(f)Retail stock \$50,000.01 to \$100,000 (over \$100,000, each additional \$1,000 = \$2.20	\$421.05	\$442.10
294	(g)Retail stock \$100,000.01 to \$250,000	\$598.50	\$628.43
295	(h)Retail stock \$250,000.01 to \$500,000	\$878.85	\$922.79
296	(i)Retail stock over \$500,000	\$1,408.05	\$1,478.45
297			
298	MOBILE HOME PARK: Each trailer space	\$4.20	\$4.41
299			
300	THEATRES OR MOVIE DRIVE-IN	\$262.45	\$275.57
301			
302	MOTORCYCLES: Dealers in	\$106.05	\$111.35
303			
304	MOVING COMPANY: Including freight and transport transfer business, when motor vehicles are used in such business (parcel delivery), price per car	\$70.35	\$73.87
305			
306	MUSICAL DEVICES: See "Amusement Machines"		
307	Musical installation of wired service	\$282.45	\$296.57
308			
309	<b>NIGHTCLUBS AND CABARETS: Servings of drinks, meals, dancing, or other amusement:</b>		
310	(a)4:00 a.m. license	\$421.05	\$442.10
311	(b)Additional fee 6:00 a.m. license	\$421.05	\$442.10
312			
313	NURSERIES: Plants, trees, shrubs, etc.	\$70.35	\$73.87
314			
315	NURSERIES: Child Care	\$70.35	\$73.87
316			
317	NURSING HOMES	\$140.70	\$147.74
318			
319	PAINT AND BODY SHOPS	\$140.70	\$147.74
320			
321	<b>PARKING LOTS: Renting parking space by the hour, day or for a longer period:</b>		
322	(a)1 to 25 rental spaces	\$70.35	\$73.87
323	(b)Over 25 spaces	\$140.70	\$147.74
324			
325	PARKING, VALET: See "Valet Parking"		
326			
327	PET SHOP: excluding the sale of dogs & cats (For grooming, see "Animal Grooming")	\$106.05	\$111.35
328			



329	PHARMACY: Drugs, prescriptions	\$140.70	\$147.74
330			
331	PHOTOGRAPHERS	\$70.35	\$73.87
332			
333	PRINTING	\$106.05	\$111.35
334			
335	PRIVATE SCHOOLS	\$140.70	\$147.74
336			
337	<b>PROFESSIONALS:(License assessed against each person in the business &amp; not against the firm or corporation; each individual must acquire a separate license for each classification desired):</b>		
338	(1) Accountants	\$239.40	\$251.37
339	(2) Analytical	\$239.40	\$251.37
340	(3) Architects	\$239.40	\$251.37
341	(4) Artists	\$239.40	\$251.37
342	(5) Auditors	\$239.40	\$251.37
343	(6) Attorneys-at-law (must be listed with Florida Bar)	\$239.40	\$251.37
344	(7) Chiropractors	\$239.40	\$251.37
345	(8) Chiropractors	\$239.40	\$251.37
346	(9) Civil engineers & surveyors	\$239.40	\$251.37
347	(10) Colonic irrigations & physiotherapists	\$239.40	\$251.37
348	(11) Dentists	\$239.40	\$251.37
349	(12) Detectives (subject to approval of police chief)	\$239.40	\$251.37
350	(13) Doctors (state registration required)	\$239.40	\$251.37
351	(14) Draftsmen	\$239.40	\$251.37
352	(15) Electrical engineers	\$239.40	\$251.37
353	(16) Electrologists	\$239.40	\$251.37
354	(17) Engravers(photo)	\$239.40	\$251.37
355	(18) Electrolysis	\$239.40	\$251.37
356	(19) Healers or Practitioners of any religion	\$239.40	\$251.37
357	(20) Homeopathic physicians	\$239.40	\$251.37
358	(21) Laboratory technicians	\$239.40	\$251.37
359	(22) Landscape architects	\$239.40	\$251.37
360	(23) Mechanical engineers	\$239.40	\$251.37
361	(24) Naturopaths	\$239.40	\$251.37
362	(25) Optometrists and opticians or oculists	\$239.40	\$251.37
363	(26) Osteopaths	\$239.40	\$251.37
364	(27) Physical culture directors	\$239.40	\$251.37
365	(28) Physicians	\$239.40	\$251.37
366	(29) Podiatrist	\$239.40	\$251.37
367	(30) Psychologists (county license required)	\$239.40	\$251.37
368	(31) Physiotherapists	\$239.40	\$251.37
369	(32) Surgeons	\$239.40	\$251.37
370	(33) Veterinarians	\$239.40	\$251.37
371	(34) Other similar professionals not specifically mentioned, i.e., dieticians, tree surgeons, etc.	\$239.40	\$251.37

372			
373	PROPERTY MANAGEMENT	\$239.40	\$251.37
374			
375	<b>PUBLISHERS:</b>		
376	(a)Newspaper	\$140.70	\$147.74
377	(b)Tip sheets	\$282.45	\$296.57
378			
379	PUBLIC STENOGRAPHER	\$70.35	\$73.87
380			
381	RADIOLAND/OR TV. REPAIR SHOP OR SERVICE	\$70.35	\$73.87
382			
383	REAL ESTATE BROKER (Real Estate Agent/salesperson is exempt from	\$140.70	\$147.74
384			
385	REPAIR SHOP: Keys, locks, knives, scissors or lawnmower sharpening, gunsmithing, motorcycle and bicycle repairs	\$70.35	\$73.87
386			
387	<b>RESTAURANTS:</b>		
388	(a)Seating capacity 0-30 persons	\$70.35	\$73.87
389	(b)Seating capacity 31-74 persons	\$140.70	\$147.74
390	(c)Seating capacity 75-149 persons	\$212.10	\$222.71
391	(d)Seating capacity 150 or more persons	\$282.45	\$296.57
392	(e)Drive-in	\$140.70	\$147.74
393			
394	RETIREMENT HOME	\$140.70	\$147.74
395			
396	SALES OFFICE: No stock	\$70.35	\$73.87
397			
398	SKATING RINKS	\$140.70	\$147.74
399			
400	SODA FOUNTAINS	\$140.70	\$147.74
401			
402	SOLICITORS	\$140.70	\$147.74
403			
404	<b>STORAGE WAREHOUSE OR STORAGE ROOM:</b>		
405	Conducting business of storing goods, ware so merchandise	\$140.70	\$147.74
406			
407	TAILORS	\$106.05	\$111.35
408			
409	TAX COLLECTING AGENCY & CONSULTANTS	\$140.70	\$147.74
410			
411	TAXI CAB OFFICE OR SHOP	\$70.35	\$73.87
412			
413	<b>TELEPHONE AND SYSTEMS AND COMPANIES</b>	\$282.45	\$296.57
414	On the second thousand or fraction thereof for each phone or instrument.	\$0.07	\$0.07
415			
416	TELEVISION AND RADIO STATION	\$212.10	\$222.71

417			
418	TOUR OPERATOR	\$70.35	\$73.87
419			
420	TOWEL AND LINEN SUPPLY COMPANIES: See "Drycleaners"	\$70.35	\$73.87
421			
422	Towing Services	70.35	\$73.87
423			
424	TRANSFER COMPANY	\$140.70	\$147.74
425			
426	TRAVEL AGENCY	\$140.70	\$147.74
427			
428	<b>TRUCK/TRAILER RENTAL OR LEASING:</b>		
429	(a)Three vehicles or less	\$140.70	\$147.74
430	(b)Each additional vehicle	\$27.30	\$28.67
431			
432	<b>UNCLASSIFIED:(By commission action)</b>		
433			
434	VALET PARKING: Per location	\$140.70	\$147.74
435			
436	<b>VENDING MACHINES: Distributing merchandise and service:</b>		
437	(a)Operator	\$106.05	\$111.35
438	(b)vending, each machine	\$2.10	\$2.21
439	(c)vending, each machine	\$7.35	\$7.72
440	(d)10 vending, each machine	\$10.50	\$11.03
441	(e)Over 10¢	\$15.75	\$16.54
442	(f)Coin-operated laundry machine (other than in a licensed laundromat)	\$3.65	\$3.83
443			
444	<b>WORSHIP (places of): License Fee</b>	No Charge	No Charge
445			
446	WHOLESALE DISTRIBUTOR	\$140.70	\$147.74
447			
448	<b>PENALTY, DELINQUENCY:</b>		
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	<b>RACING</b>		
459	Horse race meeting license tax each day of racing in the City	\$174.30	\$183.02