

TAB 13

## Local Business Tax

### POINT PAPER

**Problem:** The City of Palmetto needs to update our occupational license ordinance to comply with recently passed legislation.

**Background:** The Florida legislature updated Chapter 205 of Florida Statutes to change the terminology of “local occupational license tax” to local business tax”. The main reason for changing the terminology is to protect consumers from fraudulent misrepresentations by local businesses. For example, during the Hurricane rebuilding effort in Florida, many consumers were misled to believe that contractors and other businesses that held an occupational license were licensed/certified by the state to perform various work. The Florida legislature also revised the date to begin annual sales of local business tax receipts and outlined the procedure to update the rates. More specifically, the date to issue renewals was changed from September 1<sup>st</sup> to July 1<sup>st</sup> of each year.

Chapter 19 Article II of City Code governs the administration of Occupational Licenses within the City. Article II is being repealed in its entirety and the attached new ordinance will govern administration of local business taxes within the City. Note: The existing fee schedule will still apply and will be incorporated within the attached new local business tax ordinance.

**Alternatives:**

- 1 – Take no action
- 2 – Authorize staff to move forward with proposed changes to Chapter 19 of City Code and schedule a first reading on February 18, 2008.

**Recommendation:** Staff recommends Alternative #2

**Budget Impact:** No budget impact

**CITY OF PALMETTO  
ORDINANCE NO. 08 - 960**

**AN ORDINANCE OF THE CITY OF PALMETTO, FLORIDA AMENDING THE CITY CODE OF ORDINANCES PERTAINING TO OCCUPATIONAL LICENSES; PROVIDING FOR REPLACEMENT OF THE TERMS "OCCUPATIONAL LICENSE TAX" AND "OCCUPATIONAL LICENSE FEE" WITH "LOCAL BUSINESS TAX, AND THE TERM "OCCUPATIONAL LICENSE" WITH "LOCAL BUSINESS TAX RECEIPT," THROUGHOUT THE CITY'S CODE OF ORDINANCES; PROVIDING FOR REPEAL OF CHAPTER 19, ARTICLE II OF THE CITY CODE OF ORDINANCES ; PROVIDING FOR ENACTMENT OF A NEW CHAPTER 19, ARTICLE II; PROVIDING FOR PAYMENT OF LOCAL BUSINESS TAX AND ISSUANCE OF A RECEIPT; PROVIDING FOR A DETERMINATION OF CLASSIFICATION; PROVIDING FOR A TERM AND EXPIRATION DATE; PROVIDING FOR POSTING OF BUSINESS TAX RECEIPT; PROVIDING FOR TRANSFER AND CHANGE OF OWNERSHIP OF BUSINESS; PROVIDING FOR REVOCATION OF BUSINESS TAX RECEIPT; PROVIDING FOR APPROVAL OF ZONING AND BUSINESS DEPARTMENTS; PROVIDING FOR PROCESSING AND REGULATORY FEES; PROVIDING FOR APPEAL; PROVIDING FOR ENFORCEMENT AND PENALTIES; PROVIDING A SCHEDULE OF LOCAL BUSINESS TAX AMOUNTS; PROVIDING FOR CONFLICTS, SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, Article VIII, Section 2 of the Florida Constitution provides that municipalities shall have governmental, corporate and proprietary powers to enable municipalities to conduct municipal government, perform municipal functions and render municipal services; and,

**WHEREAS**, pursuant to the referenced provision of the Florida Constitution, the City may exercise any power for municipal purposes except as otherwise provided by law; and,

**WHEREAS**, Chapter 166, Florida Statutes, the "Municipal Home Rule Powers Act," implements the applicable provisions of the Florida Constitution and authorizes municipalities to exercise any power for municipal purposes, except when expressly prohibited by law and to enact ordinances in furtherance thereof; and,

**WHEREAS**, within the above-referenced grant of powers, the City of Palmetto has the authority to regulate the conduct or management of any business, profession, or occupation within the City for the protection of the public health, safety and welfare; and,

**WHEREAS**, in order to protect consumers from fraudulent activities, the 2006 Florida Legislature amended Chapter 205, Florida Statutes, to replace the term "occupational license" with the term "local business tax receipt" to clarify that issuance of a local business tax receipt (formerly called an occupational license) does not indicate proof of licensure or a certain level of service; and

**WHEREAS**, the 2007 Florida Legislature amended Chapter 205, Florida Statutes, by changing the date on which local business tax receipts (formerly called occupational licenses) may be issued from August 1 to July 1 of each year; and

**WHEREAS**, additional and substantial changes have been made to Florida Statutes subsequent to the date on which City Code provisions regulating the issuance of occupational licenses was last revised; and

**WHEREAS**, the City Commission has determined that, in order to be consistent with State Statutes and promote the public health, safety and welfare, it is necessary to adopt this ordinance.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA:**

**Section 1. Findings of fact.** The above-referenced WHEREAS clauses are adopted herein as findings of fact.

**Section 2. Revision language.** The City of Palmetto Code of Ordinances, excluding Chapter 19, Article II, is hereby amended as follows:

**a.** all references to the term "occupational license tax" or "occupational license fee" shall be replaced with "local business tax,"

**b.** all references to the term "occupational license" shall be replaced with "local business tax receipt"

**c.** all references to "license" shall be replaced with "local business tax receipt."

**Section 3. Revision language.** Chapter 19, Article II of the City of Palmetto Code of Ordinances is hereby repealed in its entirety.

**Section 4. New language.** A new Chapter 19, Article II of the City of Palmetto Code of Ordinances is hereby created to read in its entirety as follows:

## **ARTICLE II. LOCAL BUSINESS TAX**

### **Sec. 19-26 Payment of tax required.**

(a) A business tax is hereby levied on:

(1) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within the city.

(2) Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation within the city.

(3) Any person who does not qualify under subsection (1) or (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by article I, section 8 of the United States Constitution.

(b) The obligation of securing a business tax receipt rests with the owner or owners of a business, but in the event of noncompliance, the owner's principal, agent or employee shall be subject to the same enforcement policies, in addition to the owner or owners.

(c) Professional practitioners are recognized professions regulated by state boards requiring examination and certification. Each person engaged in the practice of their profession whether alone, in a partnership or as an employee of another person, partnership, corporation or professional association shall pay a business tax.

### **Sec. 19-27. Application.**

Prior to the issuance of any business tax receipt a written application therefor signed by an officer, partner or owner of the proposed business, occupation or profession, shall be filed with the city clerk. In such application, the applicant shall set forth the following:

- name of the owner (if firm, the names of all members of the firm; if a corporation, the names of all officers of the corporation);
- federal employer ID number (if sole proprietorship Social Security number);
- if state licensed individual, state license number;
- location of the business;
- full nature of the business;

- where the business tax is based thereon, the value of the stock carried or the number of seats, machines, employees, gasoline pumps, rooms, or vehicles, etc., used, as the case may be; and
- such other pertinent information as may be prescribed by the city clerk.

All business tax applications shall be applied for and issued in the real name of the applicant. In cases where the applicant does or will do business under a fictitious, trade or firm name, the application, and the business tax receipt if issued, shall show the real name as well as the fictitious, trade or firm name of the applicant. The city clerk may waive the requirement of a written application in all cases of renewals of existing business taxes, but shall require, before issuing any renewal business tax receipt, the furnishing of all necessary information pertinent to the establishment of the proper business tax or fee for such business tax.

**Sec. 19-28. Value of stock carried; computation.**

Whenever in this article a business tax is based upon or determinable by the "value of stock carried," the value of stock carried shall be based upon the annual average cost value of all stock in trade and merchandise or inventory. Where the business tax is not a renewal tax, then the value of stock carried shall be the cost value of all stock in trade and merchandise on hand as of the date of commencement of business. The true value of stock carried, as above defined, shall be stated by the applicant in the business tax application or the business tax renewal form. If the applicant fails or refuses to state or set forth the value of the stock carried, as defined herein, or sets forth such value inaccurately, the city clerk shall fix and determine such value from any information in his possession, and the value so fixed shall be used to determine the amount of the business tax due the city.

**Sec. 19-29. False statements in application.**

Any business tax receipt obtained under the provisions of this article upon a misrepresentation of a material fact shall be deemed null and void, and the applicant who has thereafter engaged in any business under such business tax shall be subject to prosecution for doing business without a business tax receipt, to the same effect and degree as though no such business tax receipt had ever been issued.

**Sec. 19-30. Determination of classification dispute; appeal.**

In the event of a disagreement between applicant and this city on the question of proper classification of any business, occupation or profession for business tax purposes, the city clerk shall decide the proper classification, with the right, in the applicant, to appeal from such decision to the city commission, whose decision upon the point shall be final.

**Sec. 19-31. Term and expiration of business tax.**

*All business tax receipts shall be issued by the appropriate tax collector beginning July first of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Except as otherwise provided, business tax receipts shall expire on September 30 of each year. No business tax receipt shall be issued for more than one year.*

**Sec. 19-32. Business tax for fractional part of one year.**

*Unless otherwise provided, for each business tax receipt obtained between October 1 and April 1 the full tax for one year shall be paid, and for each business tax receipt obtained from April 1 to September 30, one-half the full tax for one year shall be paid.*

**Sec. 19-33. Applicable to only one place of business.**

*All business tax receipts provided for herein shall be issued for and apply to only one location or place of business.*

**Sec. 19-34. Occupations falling into more than one classification.**

*When any occupation, business or profession shall fall into more than one of the classifications contained in the schedule of business taxes, then such business tax shall be required to be paid in full for each classification as herein set forth.*

**Sec. 19-35. Exemptions.**

*The business tax levied by the city is subject to all exemption mandated by state law.*

**Sec. 19-36. Posting of business tax receipt.**

*Every business tax receipt shall be posted in a conspicuous place in the place of business for which it is issued, and the holder of such business tax receipt shall exhibit same to the city clerk, his deputy, any code enforcement officer, or any police officer upon being requested to do so.*

**Sec. 19-37. Transfer of business tax receipt--Location; fee.**

*A business tax receipt may be transferred from one location to another location in the city. The city clerk shall approve the transfer upon a showing of compliance with the following conditions:*

- (1) The business tax receipt shall be presented to the city clerk for the approval of such transfer.*
- (2) Written approval of the building and zoning departments of the city must be obtained with respect to the new location's compliance with building, zoning and other regulatory ordinances of the city.*
- (3) The applicant shall pay for such transfer a fee in the amount established by the city clerk.*

**Sec. 19-38. Same--Change of ownership; fee.**

*A business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business. The city clerk shall approve the transfer upon a showing of compliance with the following conditions:*

- (1) The seller of the business shall present the business tax receipt to the city clerk with an endorsement on the reverse side thereof, assigning all right, title and interest to the purchaser.*
- (2) The purchaser shall produce a properly executed instrument showing the transfer of the business.*
- (3) The purchaser shall file an application for business tax receipt and shall qualify in all respects as provided by law and by the ordinances of the city as an applicant for a business tax receipt, as if he had applied for the business tax receipt in the first instance.*
- (4) A fee shall be paid to the city clerk in connection with such transfer in the amount established by the city commission.*
- (5) Where the applicant has been exempted from payment of all or any part of the business tax therefor, any such business tax receipt shall not be transferable under this section.*

**Sec. 19-39. Revocation for violation of ordinances.**

*The city clerk may revoke a business tax receipt, or refuse to renew or issue one for the current or immediately following permit year, where:*

- (1) the Code Enforcement Board finds that a person required to obtain such receipt has violated two or more city codes, or the same city code two or more times, on the premises or in connection with the business operated on the premises; or*



(2) *the Code Enforcement Board finds that a person required to obtain such receipt has committed a continuing violation on the premises or in connection with the business operated on the premises that exceeds two weeks; or*

(3) *the City Commission determines that a person required to obtain such receipt has violated a law of the state pertaining to, regulating or licensing such business such that operation of the business could be detrimental to the public health, safety or welfare.*

*In the case of the revocation of a business tax receipt, the city shall refund to the licensee the pro rata unearned or unused portion of the local business tax for the applicable permit year.*

**Sec. 19-40. Approval of building and zoning departments before issuance.**

*No business tax receipt shall be issued under this article for any business, occupation or profession until the location of such business shall have first been approved by the building and zoning departments of the city as to its compliance with building, zoning and other regulatory ordinances of the city. Approval from the building and zoning departments shall be required upon renewal only if there is a change in location, ownership or classification of the business.*

**Sec. 19-41. Authority of city clerk to make regulations.**

*The city clerk may make such rules and regulations, not inconsistent with this article, as may be necessary or proper for the enforcement of the provisions hereof.*

**Sec. 19-42. Commercial activity on city property.**

(a) *Business and services. It shall be unlawful for any person to engage in any private business, commercial activity, or to undertake to provide any service for compensation, or to advertise or display merchandise, or to transact any business for profit, or to solicit business, on any property or facilities owned or operated by the city, its agents, departments, representatives, or instrumentalities, without first obtaining a permit, concession, lease, or other authorization in writing approved by the city commission or signed by the Mayor. A city business tax receipt, alone, shall not authorize any person to engage in any of the prohibited activities on city property or facilities.*

(b) *Advertising prohibited on city property or facilities. It shall be unlawful for any person to post, display or distribute any signs, advertisements, circulars, handbills, printed or written matter relating to any business or commercial activities, on any property or facilities owned or operated by or for the city without*

*first obtaining a permit, concession, lease, or other authorization in writing approved by the city.*

**Sec.19-43. Property not exempt from other taxes.**

*The business tax imposed and collected under this article shall not be construed to exempt from other forms of taxation the property used in the taxed business or profession.*

**Sec.19-44. Business tax fee a debt.**

*The amount of any business tax and penalty imposed by the provisions of this article is hereby declared to be a debt to the city, and any person carrying on any business without first having procured a business tax receipt from the city, shall be liable to the city for the amount of such business tax recoverable in any court of competent jurisdiction.*

**Sec. 19-45. Enforcement and penalties.**

*The code enforcement board shall be responsible for enforcing this article pursuant to the rules and procedures established in Chapter 2, Article IV of this Code. In addition to any fines or penalties provided under Chapter 2, Article IV, the following shall apply:*

*(1) Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.*

*(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or Chapter 2, Article IV of this Code.*

*(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$ 250.*

(4) *The full amount of any delinquent tax and related penalties shall be paid in cash or in the form of a money order or cashier's check.*

**Sec.19-46. Business tax processing fee.**

*The city clerk shall collect, in addition to the business tax as set forth in this chapter, an additional fee in the amount established by the city clerk for each business tax receipt issued under the provisions of this chapter, such fee to be compensation for the cost of issuance, renewing and processing of such business tax receipt.*

**Sec. 19-47. Business tax inspection regulatory fee.**

*The city clerk shall collect in addition to the business tax as set forth in this chapter, an additional service fee in the amount established by the city clerk for each application submitted for the issuance of a business tax receipt. This fee as set forth will defray the cost of handling and processing the application and inspection for occupancy of the premises by the building and zoning department which includes air conditioning, electrical, plumbing and fire inspections. This inspection fee is not refundable.*

**Sec. 19-48. Appeal.**

*Any decision of the city clerk or the code enforcement board may be appealed by the applicant to the city commission, whose decision shall be final. The applicant shall file a written notice to appeal setting forth the reasons for the appeal within ten (10) days from the decision appealed. The city commission shall hear the appeal and render its decision within thirty (30) days of the filing of the notice of appeal, unless extended by the city commission for good cause.*

**Sec. 19-49. Schedule of business taxes.**

*The various businesses, occupations and professions within the city are hereby classified for the purpose of this article, and the following business taxes shall be assessed and collected:*

**A**

Abstract companies . . .	156.00
Accountant: (see Profession)	
Accounting, public: (see Profession)	
Addressing, mailing or duplicating . . .	39.00
Administrative office, where manufacture and delivery of products and inventory are located out of the city . . .	55.00

Advertising:

a. Agency, general . . .	39.00
b. Coupon book publisher or distributor . . .	78.00
c. Directory or guide book publisher (cost of one (1) issue) . . .	78.00
d. Soliciting for publication not listed in the city . . .	31.00
e. Mobile:	
1. Owner or operator of a taxi, bus or truck who sells or rents space on exterior of vehicle to advertise any article, service or business other than his own, per vehicle, per year:	
i. 1 space . . .	5.00
ii. 2 spaces . . .	8.00
iii. Each additional space . . .	2.00
2. Vehicle carrying banners, signs, or cartoons except as a part of a licensed parade, per day . . .	39.00
f. Outdoor advertising business: construction, installation or maintenance, lease or rental, posting or painting of signs or billboards for advertising other than the business conducted on premises where the display is located . . .	39.00
g. Welcome or greeting service . . .	39.00
h. Trade inducement business (see note NOC) . . .	78.00

Agent or agency:

a. Book or magazine . . .	31.00
b. Claim or collection . . .	78.00
c. Credit reporting and mercantile . . .	47.00
d. Employment . . .	47.00
e. Insurance: (see Insurance)	
f. Manufacturers, not otherwise covered . . .	31.00
g. Private detective or company . . .	78.00
h. Travel . . .	55.00
i. Representing, not otherwise covered, for unlicensed business . . .	31.00
j. Real estate: (see Real estate)	

Agricultural tool and implement:

a. Sales and service . . .	78.00
b. Separate license required for equipment rental: (see Equipment rental)	
c. Agricultural or farming . . .	47.00

Air conditioning: (see Contractor)

Alarm system, fire, burglary sales and service . . . 39.00

Alleys, bowling, tenpins, skeeball, etc.: (see Bowling)

Ambulance service, not connected with funeral home . . . 39.00

Amusement machine: (see Coin-operated devices)

Amusement park . . . 375.00

Amusement parlor, shooting gallery, etc. . . . 156.00

Amusement rides, not in city-licensed amusement park, each, per day . . . 15.00

Animal grooming . . . 31.00

Animal hospital . . . 39.00

Answering service, telephone . . .	39.00
Antique dealer, including merchandise . . .	78.00
Apartments: (see Rental unit)	
Appliance, electronic: (see Merchant)	
Appraiser . . .	47.00
Archery range . . .	39.00
Architect: (see Profession)	
Armored car service . . .	78.00
Artist: (see Profession)	
Attorney: (see Profession)	
 Auctioneers and auction sales:	
a. Per day . . .	39.00
b. Per year . . .	262.50
Automotive:	
a. Business carried on at different locations shall be licensed counting each location as a separate entity.	
b. Each business engaging at a single location in more than one (1) of the five (5) classes of activities listed below may secure a combination license.	
c. The tax shall equal the highest for any single activity engaged in plus one-half of the single or graduated fee specified for each of the other classes of business undertaken.	
d. Classes:	
1. Agency; sale and servicing of new and used cars and trucks, includes classes 2. and 3. . . .	156.00
2. Dealer; sale of only used cars and trucks, includes class 3 . . .	78.00
3. Garage; general repairs, repairs and replacements, general or specialized . . .	55.00
4. Services:	
i. Rental:	
Cars only . . .	78.00
Trucks only . . .	78.00
Combination rental; cars and trucks and trailers . . .	117.00
ii. Parking lot: (see Parking lot)	
iii. Storage capacity:	
1 to 10 cars . . .	23.00
11 to 20 cars . . .	39.00
21 to 50 cars . . .	55.00
Over 50 cars . . .	78.00
iv. Washing and polishing; unless licensed in class 1., 2., 3. or 5. . . .	39.00
v. Wrecker or towing service; unless licensed in class 1., 2., or 3. . . .	31.00
5. Service station; including stock of inventory such as gas, oil, tires, batteries . . .	47.00

**B**

Bait dealer, unless included in total merchandise . . .	23.00
Baked goods delivery and/or sales . . .	78.00
This license applicable to baked goods distributors, not city-licensed, delivery and/or selling either wholesale or retail within city limits.	
Bakery: (see Manufacturing)	
Bakery goods, retail store . . .	39.00
Banks, saving and loan associations, financial institutions, finance companies, etc. . . .	234.00
Barbershops:	
a. First chair . . .	23.00
b. Each additional chair . . .	8.00
Bars, lounges, etc., for the sale of on-premises alcoholic beverages in conjunction with entertainment, nonalcoholic beverage sales, and/or food sales . . .	39.00
Beauty parlor:	
a. First chair or booth . . .	23.00
b. Each additional chair or booth . . .	8.00
Beverage, nonalcoholic:	
a. Distributor or wholesaler . . .	78.00
b. Refreshment stands, sale of soft drinks only:	
1. Each location, permanent . . .	31.00
2. Each location, temporary, maximum seven (7) days, not in conjunction with schools, churches and celebrations . . .	16.00
Bicycle repair shop: (see Merchant) . . .	16.00
Billiards, pool or bagatelle:	
a. Each table . . .	16.00
b. Coin-operated table . . .	16.00
Boat, separate licenses required for each activity:	
a. Accessories: (see Merchant)	
b. Builders: (see Manufacturing)	
c. Charter or rental . . .	23.00
d. Dealers . . .	39.00
e. Marina . . .	47.00
f. Repairs and service . . .	23.00
g. Sale of fuel . . .	47.00
h. Storage . . .	55.00
Bonds, stocks, investments: (see Broker)	
Bonding:	
a. Company: (see Insurance)	
b. Individual . . .	63.00
Bookkeeping service, if not city-licensed accountant . . .	39.00
Books and magazines:	
a. Adult . . .	156.00
b. Agents: (see Agent or agency)	
c. Binding: (see Engraving, printing)	

d. Coupon directory or guide: (see Advertising)	
e. General: (see Merchant)	
f. Lending library, not conducted by licensed merchant . . .	16.00
g. Sales, from fixed location: (see Merchant)	
Bottled drinks: (see Beverage)	
Bottled gas: (see Petroleum products)	
Bottled water: (see Water)	
Bottling works: (see Manufacturing)	
Bowling, tenpins, etc.:	
a. First alley . . .	55.00
b. Each additional alley . . .	8.00
c. Merchant's license also required for sale of equipment	
Broadcasting, radio and television station or studio . . .	117.00
Broker:	
a. Insurance: (see Insurance)	
b. Merchandise . . .	39.00
c. Mortgage . . .	39.00
d. Real estate: (see Real estate)	
e. Stocks, bonds and other securities:	
Dealer, includes associates and employees . . .	117.00
Building material and supplies, lumber, etc., dealer . . .	156.00
Additional license required for equipment rental, manufacturing or contracting operation.	
Business advisory services . . .	78.00
Business school: (see School, studio and instruction)	
Business machine rental:	
a. Portable equipment: Typewriters, calculators, adding machines, cash registers, etc. . . .	39.00
Does not apply if connected with city-licensed office supply and equipment business.	
b. Fixed equipment: Data processing, tabulating, etc., includes portable . . .	117.00
Bus station, interstate business . . .	55.00

## C

Cabinet, carpenter or millwork:	
a. Installation: (see Carpenter and subcontractor)	
b. Fabrication: (see Manufacturing)	
Cafe: (see Restaurant)	
Cafeteria: (see Restaurant)	
Canning or preserving fruits and vegetables: (see Manufacturing)	
Canteen, wagon or truck, per truck . . .	39.00
Canvasser: (see Agent or agency or Peddler)	
Carnival, circus and exhibitions including sideshows and one (1) parade incident thereto, per day . . .	375.00
a. Each concession stand, counter, booth, or tent show, per day . . .	39.00

b. Parade . . .	78.00
Carpet and rug cleaning . . .	55.00
Caterer . . .	39.00
Cemetery, private . . .	156.00
Chiropracist: (see Profession)	
Chiropractor: (see Profession)	
Christian Science: (see Profession)	
Christmas tree stand, for season . . .	78.00
Cigar factory: (see Manufacturing)	
Citrus fruit shipper: (see Fruit shipper)	
Civil engineer: (see Profession)	
Cleaning, pressing and dyeing, including storage, licenses may be issued in combination with those for laundry, including linen and towel service, at the single fee stipulation per plant of . . .	55.00
a. Branch or collection agency, not operated by city-licensed plant, each . . .	39.00
b. Branch or collection agency, operated by city-licensed plant, each . . .	23.00
c. Laundry and linen service . . .	39.00
d. Diaper service . . .	39.00
This license applicable to laundry, linen, diaper services not operated from a city-licensed plant.	
e. Self-service: (see Self-service)	
Clothing or costume rental . . .	31.00
Coin and/or stamp dealer . . .	39.00
Coin-operated devices, operator, whether such office is located in the city or not . . .	117.00
Coin-operated devices, each machine:	
a. Blood pressure or pulse machine . . .	4.00
b. Candy vending machine . . .	4.00
c. Coffee vending machine . . .	4.00
d. Cracker vending machine . . .	4.00
e. Game machines, electronic or mechanical . . .	16.00
f. Gum vending machine . . .	4.00
g. Ice vending machine . . .	16.00
h. Milk vending machine . . .	16.00
i. Newspaper vending machine . . .	4.00
j. Music machine . . .	39.00
k. Photocopy machine . . .	16.00
l. Pinball machine . . .	16.00
m. Shuffleboard machine . . .	16.00
n. Soap vending machine . . .	4.00
o. Soft drink vending machine . . .	4.00
p. Starch vending machine . . .	4.00
The city clerk shall have the right to determine the license fee for any unlisted coin-operated machine.	



Cold storage or refrigeration plant, not operated by, for or in connection with other city-licensed business . . .	78.00
Concrete or cement transit-mix truck: (see Transit or ready-mixed cement and concrete)	
Contest company, offering inducements or securing subscriptions for reading materials and for the purpose of promoting sales . . .	375.00
Contractor or subcontractor:	
This classification covers construction, installation, maintenance, repair and sales of merchandise related thereto. Business carried on at different locations shall be licensed counting each location as a separate entity. Each business engaging at a single location in more than one (1) of the activities listed below shall secure a combination license unless otherwise indicated. The rate for a combination license will be that fee which is highest for any single activity engaged in plus one-half the fee specified for each of any other trades practiced which is not properly considered an integral part of or normally performed by the particular business covered by a single license classification with a one hundred twenty-five dollar (\$125.00) maximum. Additional license required for any manufacturing or retail sales operation.	
Acoustics . . .	39.00
Air conditioning: (see Heating, ventilating and air conditioning)	
Aluminum . . .	39.00
Awning, shade and venetian blinds . . .	31.00
Boiler . . .	39.00
Carpentry, cabinet and millwork . . .	39.00
Caulking: (see Waterproofing)	
Demolition, building, also requires city building department permit for each structure . . .	39.00
Docks . . .	39.00
Dredging . . .	39.00
Dry wall . . .	39.00
Electrical . . .	78.00
Excavating . . .	39.00
Elevator . . .	39.00
Exterminator, termites or vermin . . .	39.00
Fencing . . .	39.00
Filling and grading . . .	39.00
Floor covering, laying, sanding, finishing . . .	39.00
Floor, terrazzo . . .	39.00
Garage door and operator installation . . .	39.00
General construction . . .	156.00
Glazing . . .	39.00
Gunite and sandblasting . . .	39.00
Hauling, trucking or moving . . .	39.00
Heating, ventilating and air conditioning . . .	39.00

Housemoving . . .	78.00
Installation . . .	39.00
Insulation . . .	39.00
Intercommunications and sound system . . .	39.00
Janitorial service . . .	39.00
Land clearing . . .	39.00
Landscaping . . .	39.00
Lathing, includes plastering . . .	39.00
Lawn, yard and garden care . . .	16.00
Marble setting, includes tile . . .	39.00
Masonry, cement, block, brick and stone . . .	39.00
Ornamental iron work . . .	39.00
Painting, masonry, (see Waterproofing) . . .	39.00
Partitions, movable . . .	39.00
Paving, curbs and gutters:	
i. Public thoroughfare and parking lots . . .	78.00
ii. Private driveways . . .	39.00
Pilings . . .	39.00
Pipeline . . .	78.00
Plastering, includes lathing . . .	39.00
Plumbing and gas fitting . . .	78.00
Refrigeration, commercial and industrial . . .	39.00
Roofing . . .	39.00
Roof coating and cleaning . . .	39.00
Safe and vault . . .	39.00
Screen enclosure . . .	39.00
Sea wall . . .	39.00
Septic tank . . .	39.00
Sewer public works . . .	78.00
Spraying, lawn, shrub and tree . . .	31.00
Sprinkler system:	
i. Building, fire . . .	39.00
ii. Lawn watering . . .	39.00
Steel reinforcing . . .	39.00
Structural steel . . .	78.00
Stuccoing . . .	39.00
Swimming pool . . .	39.00
Tank storage, gasoline, oil, etc. . . .	39.00
Tile setting, including marble . . .	39.00
Waterproofing, caulking and painting . . .	39.00
Well drilling . . .	39.00
Window, screen and jalousie installation . . .	39.00
Wrecking and dismantling, other than building . . .	39.00
Convalescent home or hospital for profit: (see Rental unit)	
Coppersmith: (see Plating or anodizing metal)	
Credit, claim or collection: (see Agent or agency)	

Creosoting plant: (see Manufacturing)  
 Currency exchange . . . 39.00

**D**

Dairy: (see Manufacturing)  
 Dairy products delivery and/or sales . . . 78.00

This license applicable to dairy products distributors, not city-licensed delivering and/or selling, either wholesale or retail, within city limits.

Dancing (also See Beverage and Restaurant):

a. Bars, cabaret, cafe, hotel, night club, etc., where dancing is permitted . . . 31.00

b. Hall, owner-operated or for rent . . . 117.00

c. School or studio: (see School, studio)

Decorator, interior, not operated by city-licensed merchant . . . 39.00

Delicatessen: (see Merchant)

Delivery service: (see Messenger and package delivery service)

Dental hygienist: (see Profession)

Dentist: (see Profession)

Department store: (see Merchant)

Designer, industrial . . . 39.00

Detective, private: (see Agent or agency)

Directory publisher: (see Advertising)

Discount stamps: (see Trading stamps)

Diver . . . 39.00

Doctor, physician: (see Profession)

Drafting: (see Professional firm)

Draftsman: (see Profession)

Dressmaking: (see Needle trades)

Drugstore: (see Merchant)

Dry cleaning:

a. Plant or branch: (see Cleaning, pressing and dyeing)

b. Self-service: (see Self-service)

**E**

Electric appliances, motors and tools:

a. Sales: (see Merchant)

b. Rental: (see Equipment rental)

c. Repair: (see Repair)

Electric power company . . . 225.00

Elevator: (see Contractor, subcontractor)

Employment: (see Agent or agency)

Engineer: (see Profession)

Engineering firm: (see Profession)

Engraving, printing, lithographing and binding . . . 39.00

Entertainment: Lectures, concerts, musicals, dances or shows where not held in city-licensed theater or hall and where gross proceeds from such entertainment are not devoted solely to bona fide religious, educational, charitable or fraternal purposes:	
a. Admission fee is charged per day . . .	39.00
b. For multiple or continuing performances where admission of any amount is charged per year . . .	156.00
Equipment rental:	
a. Small tools, machines, sports, radio and television, appliances, hospital and household . . .	39.00
b. Construction, road, industrial, agricultural, tools, machinery and implements . . .	78.00
Express company . . .	225.00
Exterminator: (see Contractor or subcontractor)	

**F**

Factory representative: (see Agent or agency)	
Feed and grain: (see Merchant)	
Ferris wheel, merry-go-round, etc.: (see Amusement ride)	
Filling station: (see Automotive)	
Flea market:	
An area of land, with or without improvements, where a person, in return for a consideration paid to the operator, may display goods, merchandise or wares for sale, or otherwise conduct business. The Manatee County Civic Center shall be included in this definition, when trade shows or other similar exhibits operate there.	
a. Operator . . .	39.00
b. The operator shall pay for each day or portion thereof, to the city, an amount equal to eighty cents (\$0.80) multiplied by the number of persons who display goods, merchandise or wares for sale or otherwise conduct business and who have not obtained a yearly license from the city. The operator may charge any such person who has not obtained a yearly license, the tax of eighty cents (\$0.80).	
c. Persons displaying goods, merchandise or wares for sale, or otherwise conducting business as a flea market, per year . . .	20.00
Floor covering: (see Contractor or subcontractor, Merchant)	
Florist . . .	39.00
Fruit packer: (see Manufacturing)	
Fruit shipper, not city-licensed packer or merchant:	
a. Retail . . .	39.00
b. Wholesale . . .	78.00
Fruit stand, roadside: (see Road stand)	
Fuel dealer, coal and coke . . .	39.00
Fuel oil: (see Petroleum products)	

Funeral director, undertaker, embalmer . . .	78.00
Furniture, refinish, reupholster, clean and repair or resale of . . .	39.00

**G**

Garage: (see Automotive)	
Garden supplies: (see Merchant)	
Gardener: (see Contractor or subcontractor)	
Gasoline and oil: (see Petroleum products)	
Gas, bottled: (see Petroleum products)	
Gasfitter: (see Contractor or subcontractor)	
Gift shop: (see Merchant)	
Golf course:	
a. Regulation and Par 3 . . .	78.00
b. Miniature . . .	39.00
c. Range, driving . . .	31.00
Merchant's license also required for sale of equipment.	
Equipment rental license also required for the activity.	
Gravel: (see Sand, gravel, dirt and shell)	
Gun dealer, includes repair . . .	78.00
Gunsmith, repair only . . .	39.00

**H**

Hall for rent . . .	78.00
Hardware: (see Merchant)	
Hauling: (see Automotive services, rental or Moving and transfer company)	
Health spa, exercise studio and gym . . .	78.00
Hearing aid, agent or dealer . . .	47.00
Hospital, private . . .	156.00

**I**

Ice:	
a. Manufacturer: (see Manufacturing)	
b. Sales station, attended or coin-operated, except at plant or manufacturer . . .	31.00
Ice cream manufacturer: (see Manufacturing)	
Income tax consultant, if not city-licensed accountant . . .	39.00
Insurance companies . . .	117.00
Interior decorator: (see Decorator, interior)	
Investment counselor, independent, not salaried employee or associate of city-licensed firm . . .	156.00

**J**

Janitorial: (see Contractor or subcontractor)	
Jewelry: (see Merchant)	
Jobber: (see Merchant)	
Junk: Collector, yard or shop . . .	156.00
Also see section 19-161 et seq.	

**K**

Kennel . . .	78.00
Key shop: (see Locksmith)	
Kindergarten, nursery, day care center, including adult day care . . .	31.00

**L**

Laboratory: Analytical, chemical testing, dental, medical, research, etc. . . .	55.00
Landscaping: (see Contractor or subcontractor)	
Laundry:	
a. Plant . . .	78.00
b. Branch or collection agency, operated by city-licensed plant . . .	23.00
c. Self-service: (see Self-service)	
Lawn, yard and garden care, contract: (see Contractor or subcontractor)	
Law firm: (see Profession)	
Lawyer: (see Profession)	
Lecturer and instructor who receives proceeds or other remuneration which is not devoted solely to a bona fide religious, charitable or fraternal purpose, per day . . .	156.00
Letter shop: (see Addressing, mailing or duplicating)	
Library, lending: (see Books)	
Linen and towel service: (see Laundry)	
Liquefied petroleum gas: (see Petroleum products)	
Livery stable . . .	39.00
Locksmith, except city-licensed merchant . . .	31.00
Lumber: (see Building material and supplies)	
Lunch stand or counter: (see Restaurant)	

**M**

Machine shop: (see Manufacturing)	
Mail order establishment, not on premises of city-licensed merchant . . .	39.00
Maintenance work, not otherwise classified: (also see Contractor or subcontractor or other applicable classification . . .	39.00
Manicurist, if not city-licensed in connection with barbershop or beauty parlor . . .	16.00
Manufacturing, fabricating, processing, compounding, categorized by persons employed, greatest number within license year:	
a. 1--10 . . .	31.00
b. 11--50 . . .	78.00
c. 51--100 . . .	156.00

d. 101--500 . . .	225.00
e. Over 500 . . .	375.00
Additional licenses required for any retail sales, equipment rental, contracting operation, installation or erection.	
Massage therapist, each . . .	39.00
Mattress, manufacture or renovate: (see Manufacturing)	
Merchant or merchandising new, not otherwise classified:	
a. Retail or wholesale, stock or inventory value:	
1. Stock up to \$10,000.00 . . .	78.00
2. Over \$10,000.00 . . .	156.00
This license covers service and repair of licensed merchant's own sales only. Separate and applicable contractor or subcontractor license required for installation if charge is made for such work. Also, applicable license required for any rental operation.	
b. Mobile, in conjunction with a licensed retail outlet . . .	78.00
Merchant or merchandising, used or secondhand store (see section 19-161 et seq.) . . .	78.00
Merry-go-round: (see Amusement ride)	
Messenger or package delivery service:	
a. First vehicle . . .	39.00
b. Each additional vehicle . . .	16.00
Does not apply to vehicles used in interstate commerce	
Metal plating: (see Plating or anodizing metal)	
Milk: (see Dairy products distribution or Manufacturing)	
Milliner: (see Merchant)	
Monuments and tombstones: (see Manufacturing)	
Mortgage broker (see Broker)	
Motel: (see Rental unit)	
Motion picture theater: (see Theater)	
Motorboat: (see Boat)	
Motorcycle, motorbike and motor scooter:	
a. Dealer, includes sales and repair . . .	44.00
b. Service, repairs only . . .	31.00
c. Rental, requires separate license . . .	23.00
Moving and transfer company . . .	63.00
Multigraph and mimeograph: (see Addressing, mailing, and duplicating)	
Music and musical instrument . . .	16.00
(see Piano tuner)	
Music studio: (see School, studio or instruction)	
Musical installations of wired service: (see Contractor, subcontractor, intercommunication system)	
Musician, street . . .	16.00

**N**

Needle trades; dressmaker, seamstresses, tailor, etc. . . .	31.00
Does not apply to self-employed individual working alone in own house or to salaried employee of city-licensed merchant or manufacturer.	
Newspaper or periodical:	
a. Publishing or printing:	
1. 6 or more issued per week . . .	156.00
2. Less than 6 issued per week . . .	55.00
b. Agency or bureau . . .	78.00
Nursery, day: (see Kindergarten and nursery)	
Nursery, sale of plants, shrubs, trees and sod . . .	39.00
Nursing home: (see Rental unit)	

**O**

Oculist, optometrist and optician: (see Profession)  
Office supplies, furniture and equipment: (see Merchant)  
Osteopath: (see Profession)

**P**

Package delivery: (see Messenger or package service)	
Parking lots for profit:	
a. Per space up to 100 spaces . . .	2.00
b. Per space over 100 spaces . . .	1.00
Patent attorney: (see Profession)	
Patrol, security guard, private watchman:	
a. Firm . . .	55.00
b. Individual . . .	23.00
Pawnbroker, requires city commission approval . . .	300.00
Peddler (see section 19-121 et seq.) . . .	78.00
Pet shop . . .	39.00
Petroleum products distributor:	
a. Bottled gas . . .	117.00
b. Gasoline, oil and fuel oil	
1. Wholesale and bulk plant . . .	156.00
2. Delivery and/or sales . . .	78.00
Pharmacy: (see Merchant)	
Photostat and blueprint shop: (see Blueprint, photostat)	
Photographer . . .	39.00
Physical culturist . . .	55.00
Physical training teacher: (see School, studio and instruction)	
Physician: (see Profession)	
Physiotherapist: (see Profession)	
Piano tuner, if not connected with city-licensed merchant . . .	16.00
Plating or anodizing metal . . .	39.00
Printing: (see Engraving, printing, lithographing and binding)	



Private detective or investigator: (see Agent or agency)	
Profession: The following licenses are issued to individual practitioners and consultants: Accountant; architect; artist; attorney; auditor; chiropodist; chiropractor; Christian Science healer or practitioner; court reporter; dental hygienist; dentist; draftsman; engineer, chemical, civil, consulting, electrical, hydraulic, mechanical and sanitary; homeopathic physician; lawyer; naprapath; naturopath; oculist; optician, including sale of lenses and frames; optometrist; osteopath; patent attorney; pharmacist; physician; physiotherapist; psychologist; surgeon; surveyor; veterinarian; each person . . .	55.00
Promoter: Entertainments, exhibits, shows, sports events, exhibitions, charity fund raising drives, liquidation or going-out-of business sales, requires city commission approval . . .	156.00
Public relations counsellor . . .	55.00

## R

Radio, television, sound recording and reproducing:	
a. Rental: (see Equipment, rental)	
b. Sales: (see Merchant)	
Railroad . . .	117.00
Real estate, for each broker . . .	39.00
Recording studio . . .	39.00
Refuse collection and disposal . . .	47.00
Rental units, including hotels, motels, apartments, hospitals, convalescent or nursing homes, etc.:	
a. 3 to 5 units, per unit . . .	5.00
b. Over 5 units . . .	25.00
Plus, for each additional unit up to 19 . . .	3.00
c. 20 units . . .	70.00
Plus, for each additional unit up to 39 . . .	2.00
d. 40 units . . .	110.00
Plus, for each additional unit . . .	1.00
Repair and service . . .	31.00
Restaurant, snack bar, soda fountain, ice cream stand, concession stand, etc.:	
a. 1 to 25 seating capacity . . .	39.00
b. 26 to 50 seating capacity . . .	78.00
c. 51 to 100 seating capacity . . .	117.00
d. 101 or more seating capacity . . .	156.00
e. Stand or counter without seats . . .	31.00
License for any combination of above two (2) types of establishment will be issued at the highest fee specified for any one (1) type. Also requires each applicable license such as Beverage, Dancing, Entertainment, Merchant, etc. Unless connected with business requiring merchant's license, the first	

\$500.00 of merchandise for sale such as cigars, cigarettes, candy novelties, etc., shall be exempt.

Riding academy . . .	39.00
Rink, skating, etc. . . .	39.00
Road stand, marketing seafood or agricultural products by other than the producer or grower thereof . . .	39.00

## S

Safe and vault:

- a. Erection: (see Contractor and subcontractor)
- b. Portable: (see Merchant)

Sand, gravel, dirt, rock and shell dealer, if not city-licensed building material and supply dealer . . . 39.00

Sandwiches: (see Manufacturing)

School, studio and instruction, includes art, arts and crafts, auto driving, barber, beautician, bridge, business, dancing, dramatics, golf, model or charm, music, sewing, skiing, tennis, trade, etc. . . . 39.00

Secretarial service . . . 39.00

Self-service, laundry and dry cleaning, etc.:

- a. First 10 machines . . . 39.00
- b. Each additional machine . . . 2.00

Service: (see Repair and Service)

Service station: (see Automotive)

Sewing: (see Needle trades)

Sewing machine, includes instruction: (see Merchant):

Shoe repair, includes sale of shoes, shoe polish and cleaner, shoeshine stand . . . 31.00

Sign construction, installation or maintenance, lease or rental, posting or painting of signs advertising the business conducted on premises where display is located . . . 39.00

Sign painter (no installation) . . . 23.00

Soft water equipment, sale, rental and service . . . 78.00

Solicitation, telephone . . . 39.00

Payable by the business represented or advertised. Not transferable.

Full year coverage only.

Stamp and/or coin dealer . . . 39.00

Stamp, trading or discount: (see Trading stamp)

Stenographer, public, not in connection with other city-licensed business . . . 23.00

Swimming pool:

- a. Construction: (see Contractor and subcontractor)
- b. Maintenance . . . 39.00
- c. Public . . . 156.00

## T

Taxicab: (see Chapter 30)

a. First vehicle . . .	39.00
b. Each additional vehicle . . .	16.00
Taxidermist . . .	31.00
Telephone and telegraph company . . .	188.00
Television:	
a. Broadcasting: (see Broadcasting)	
b. Rental: (see Equipment rental)	
c. Sales: (see Merchant)	
d. Service and repair: (see Radio, television)	
Theater, inside or drive-in . . .	313.00
Toilets, portable service . . .	39.00
Tool and die maker: (see Manufacturing)	
Tourist accommodation: (see Rental units)	
Towel and linen service: (see Laundry)	
Trading or discount stamp company . . .	78.00
Trailer, mobile home, manufactured housing:	
a. Boat: (see Boat)	
b. Cargo:	
1. Sales and service . . .	39.00
2. Rental . . .	31.00
c. House, mobile home, manufactured housing:	
1. Builder: (see Manufacturing)	
2. Dealer (new or used), sales and service . . .	78.00
3. Rental . . .	47.00
4. Park:	
i. Minimum (0 to 28 spaces) . . .	55.00
ii. Each space in excess of 28 spaces . . .	2.00
5. Rental, combination of cargo and house trailers . . .	55.00
6. Transport service, if independent of city-licensed manufacturer or dealer . . .	47.00
Transfer: (see Moving and transfer)	
Transit or ready-mixed cement and concrete . . .	156.00
Tree surgery, includes trimming and removal . . .	39.00
Typographer: (see Engraving, printing, lithographing and binding)	

**U**

Uniform service: (see Laundry)  
 Upholstering: (see Furniture)

**V**

Vacuum cleaner sales, service and repair . . .	39.00
Vegetable stand, roadside: (see Road stand)	
Vending machines: (see Coin-operated devices)	

**W**

Warehouse, bonded or storage:

a. Per 1,000 square feet or fraction thereof of usable space . . .	8.00
b. Minimum . . .	39.00
Watch and clock repair . . .	23.00
Water:	
a. Spring or distilled:	
1. Bottler . . .	55.00
2. Distributor . . .	39.00
3. Combined bottling and distribution . . .	78.00
b. Cooler:	
1. Rental and service . . .	31.00
2. Combined with bottling and distribution . . .	94.00
Welding shop: (see Repair and service)	
Window cleaning . . .	23.00
Wood cleaning . . .	16.00
Wrecking yard . . .	156.00

*Secs. 19-50--19-65. Reserved.*

**Section 5. Repeal of Ordinances.** This Ordinance hereby repeals all ordinances and parts of ordinances in conflict herewith to the extent of such conflict.

**Section 6. Severability.** It is the intent of this Ordinance to comply with all applicable law and constitutional requirements. If any provision, paragraph or section of this Ordinance or the standards and codes adopted hereby, shall be determined by a court of competent jurisdiction to be inapplicable, illegal, unenforceable or unconstitutional, then to that extent such provisions or portions shall be deemed null and void, but the remaining provisions of this Ordinance shall be in full force and effect as applicable.

**Section 7. Effective Date.** This Ordinance shall take effect as provided for by law and by City Charter, Section 14 upon execution by the Mayor or, if disapproval occurs, upon reconsideration by the City Commission and passing of the Ordinance by at least four (4) votes.

**APPROVED AND ADOPTED**, in open session with a quorum present and voting, this 3rd day of April, 2008.

First Reading: February 18, 2008

Publication: February 22, 2008

Second Reading and

Public Hearing: March 3, 2008

**CITY OF PALMETTO, FLORIDA, BY  
AND THROUGH THE CITY COMMISSION  
OF THE CITY OF PALMETTO**

By: \_\_\_\_\_

**LAWRENCE E. BUSTLE, JR., MAYOR**

**ATTEST: James R. Freeman  
City Clerk**

By: \_\_\_\_\_

**City Clerk/Deputy Clerk**