

**LAKE ALFRED CITY COMMISSION MEETING
MAY 4, 2015**

3.) ORDINANCE 1352-15 - BUSINESS TAX RECEIPT INCREASE

ISSUE: The City Commission will consider Ordinance 1320-13 for a proposed 5% increase in business tax receipts on first reading.

ATTACHMENTS:

- Proposed Ordinance 1352-15
- Exhibit A - Proposed Rate Sheet

ANALYSIS: Pursuant to Florida Statutes Chapter 205, local municipalities may levy a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction every other year. State law also allows the business tax levy to be increased by up to five percent (5%) every other year. The City Commission approved the five percent increase in 2011 and rejected the rate increase in 2013.

The City currently issues 239 business tax receipts to businesses that operate within the City limits and receives approximately \$10,000 in revenue from the fee. The proposed increase of 5% would produce a \$500 increase in revenue. If approved, the proposed increase would take effect on June 30, 2015 and be reflected in the FY 15/16 Budget. Per state statutes, the next opportunity for a rate increase will be in 2017.

STAFF RECOMMENDATION: Pleasure of the City Commission.

DRAFT ORDINANCE NO 1352-15

AN ORDINANCE OF THE CITY OF LAKE ALFRED, FLORIDA; RELATING TO BUSINESS TAX RECEIPT TAXES/FEES; AMENDING SECTIONS 50-192 AND 50-193 OF THE CODE OF ORDINANCES BY INCREASING EACH CATEGORY OF LICENSE TAX BY FIVE PERCENT (5%); AND PROVIDING FOR CODIFICATION, CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, on September 25, 1995 the City of Lake Alfred adopted Ordinance number 768-95 reclassifying and revising business tax receipt fees in accordance with section 205.0535, Florida Statutes and the City's Charter; and

WHEREAS, Section 205.0535(4), Florida Statutes, provides: "After the conditions specified in subsections (2) and (3) are met, municipalities and counties may, every other year thereafter, increase by ordinance the rates of local occupational license taxes by up to 5 percent. The increase, however, may not be enacted by less than a majority plus one vote of the governing body." and

WHEREAS, on May 16, 2011, the City of Lake Alfred adopted Ordinance number 1290-11 increasing business tax receipt taxes/fees for all categories by five percent (5%) in accordance with section 205.0535 of the Florida Statutes and the City's Charter; and

WHEREAS, the City Commission of the City of Lake Alfred has determined it is in the best interest of the citizens to again amend and increase the business tax receipt taxes/fees for all licenses by five percent (5%) in accordance with section 205.0535(4) of the Florida Statutes and the City's Charter; and

WHEREAS, the City Commission of the City of Lake Alfred desires to amend Sections 50-192 and 50-193 of the Lake Alfred Code of Ordinances so as to increase business tax receipt taxes/fees by five percent (5%) for all categories.

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Lake Alfred, Florida that this Ordinance is hereby passed for the protection and welfare of the citizens of Lake Alfred, and that:

SECTION 1. RECITAL INCORPORATED.

Pursuant to section 205.0535(4) of the Florida Statutes, the rate of each business tax receipt as provided for and as appears in Sections 50-192 and 50-193 of the Code of Ordinances of the City of Lake Alfred, is hereby increased by five percent (5%), a copy of which is attached hereto as Exhibit 'A'.

SECTION 2. CODIFICATION.

This ordinance shall be codified and made a part of the official Code of Ordinances of the City of Lake Alfred. The Sections of this Ordinance may be renumbered or re-lettered to accomplish such intention and the word "Ordinance", or similar words, may be changed to "Section," "Article", or other appropriate word; The Code codifier is granted liberal authority to codify the provisions of this Ordinance.

SECTION 3: CONFLICTS.

All ordinances or parts of ordinances and resolutions in conflict or inconsistent with the provisions of this ordinance are hereby repealed to the extent necessary to give this ordinance full force and effect.

SECTION 4: SEVERABILITY.

If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this Ordinance shall remain in full force and effect.

SECTION 5: EFFECTIVE DATE.

This ordinance shall take effect on June 30, 2015.

INTRODUCED AND PASSED on first reading by Lake Alfred City Commission at the regular meeting of the Lake Alfred City Commission duly assembled this 4th day of May, 2015.

READ, PASSED AND ADOPTED on second reading by Lake Alfred City Commission at the regular meeting of the Lake Alfred City Commission duly assembled on this 20th day of May, 2015.

**CITY OF LAKE ALFRED
CITY COMMISSION**

TBD, Mayor

Attest:

Valerie F. Ferrell, Interim City Clerk

APPROVED AS TO FORM:

Frederick J. Murphy Jr., City Attorney

BUSINESS TAX RECEIPT FEES

Updated on 5/04/2015

"A"

FEE CODE			\$	60.76	\$	63.80
	ABSTRACT COMPANIES					
*00012	ACCOUNTANTS AND AUDITORS	This classification shall included auditors, accountants, and bookkeepers whose services are offered to the public, or whose services are engaged for auditing, accounting and bookkeeping by two or more employers. It is the purpose of this classification to include all auditors, accountants and bookkeepers whose services are available to the public from time to time, but not to include any person whose employment is limited to a single employment by a single employer. See aslo Certified Public Accountants.	\$	30.38	\$	31.90
*00151	ADVERTISING	(1) AGENCIES:				
		a. Distributing handbills	\$	36.46	\$	38.28
		b. Soliciting advertising	\$	36.46	\$	38.28
*00152		(2) Vehicles with loudspeakers or amplifiers in connection with business per day	\$	12.15	\$	12.76
*00006	APARTMENT HOUSES	Containing two or more apartments or rental homes, each apartment or each rental unit.	\$	2.43	\$	2.55
*00153	ARCHITECTS		\$	30.38	\$	31.90
	ART SCHOOL	See Schools				
*00154	ARTIFICIAL STONE, CEMENT, CONCRETE BLOCK, TILE, TERRA COTTA	(1) Dealers or agents	\$	30.38	\$	31.90
*00155		(2) Manufacturers	\$	60.76	\$	63.80
*00156	ARTIST (each)		\$	24.31	\$	25.53
*00116	ATTORNEYS AT LAW	For each person engaged in the practice of law.	\$	30.38	\$	31.90
*00157	AUCTION STORES		\$	121.55	\$	127.63
*00158	AUCTIONEERS		\$	115.76	\$	121.55
*00012	AUDITORS	See Accountants and Auditors				
*00159	AUTOMOBILE	(1) Agencies selling automobiles or trucks in connection with garage, or repair shop	\$	57.87	\$	60.76
*00160		(2) Filling Stations: selling gasoline, oil or other petroleum products, in addition to any and all other tax receipts for garage, or other business in connnection therewith:				

BUSINESS TAX RECEIPT FEES

Updated on 5/04/2015

	a. First pump (gasoline)	\$	12.15	\$	12.76
	b. Each additional pump	\$	6.07	\$	6.37
	Except that this shall not apply to first pump dispensing "white" gas where other pumps are licensed, provided such pump is marked in one-inch letters, "Not to be used for motor fuel"				
*00001	(3) Garage, storage and/or repairs	\$	24.31	\$	25.53
-148	(4) Paint or body shop	\$	30.38	\$	31.90
*00161	(5) Parking Lots	\$	12.15	\$	12.76
*00136	(6) Used Car Dealers	\$	30.38	\$	31.90
*00145	(7) "You-Drive-It" or "Drive Yourself" rental services	\$	60.76	\$	63.80
*00103	(8) Wash rack, unconnected with other business	\$	18.22	\$	19.13
*00162	AWING OR TENT COMPANIES OR DEALERS	\$	30.38	\$	31.90

"B"

	BAGGAGE TRANSFER COMPANIES OR DRAYMEN				
*00163	(1) One truck or wagon	\$	18.22	\$	19.13
	(2) Each additional truck or wagon	\$	6.07	\$	6.37
*00164	BAKERIES	\$	18.22	\$	19.13
*00138	BANK OR BANKER	\$	60.76	\$	63.80
*00055	(1) Capital over \$100,000.00	\$	30.38	\$	31.90
	(2) Capital less than \$100,000.00	\$	60.76	\$	63.80
*00165	BANKRUPT SALE per day	\$	60.76	\$	63.80
*00083	BARBER SHOPS	\$	12.15	\$	12.76
	(1) First Chair	\$	12.15	\$	12.76
	(2) Each additional chair	\$	6.07	\$	6.37
*00166	BATHHOUSE	\$	24.31	\$	25.53
*00160	BATTERIES	\$	24.31	\$	25.53
*00059	Service stations or selling agents	\$	24.31	\$	25.53
*00167	BEAUTY PARLOR	\$	24.31	\$	25.53
*00167	BEVERAGES	\$	30.38	\$	31.90
	Not in sealed containers, distributors and dispensers	\$	30.38	\$	31.90
*00279	BICYCLE RINK	\$	30.38	\$	31.90
	See Rinks	\$	30.38	\$	31.90
*00168	BILLBOARDS	\$	48.62	\$	51.05
*00146	Billposting companies or persons in charge of billboards	\$	48.62	\$	51.05
*00146	BILLARDS OR POOL TABLE	\$	30.38	\$	31.90
	(1) First Table	\$	30.38	\$	31.90
*00147	(2) Each additional table	\$	18.22	\$	19.13
*00169	BLACKSMITH	\$	24.20	\$	25.41
*00170	BOOK AGENTS OR MAGAZINE AGENTS	\$	30.38	\$	31.90

BUSINESS TAX RECEIPT FEES

Updated on 5/04/2015

*00012	BOOKKEEPER	See Accountants and Auditors			
*00171	BOOT AND SHOE REPAIR SHOP		\$	12.15	\$ 12.76
*00172	BOOTBLACK	(1) First Chair	\$	6.07	\$ 6.37
		(2) Each additional chair	\$	2.43	\$ 2.55
*00173	BOTTLING PLANT		\$	60.76	\$ 63.80
*00174	BOWLING ALLEYS	(1) First two alleys	\$	36.46	\$ 38.28
		(2) Each additional alley	\$	12.15	\$ 12.76
*00175	BROKERS	(1) Dealing in bonds municipal, county and state	\$	60.76	\$ 63.80
*00176		(2) Dealing in stocks (members of reputable exchange)	\$	60.76	\$ 63.80
*00177		(3) Dealing in futures and options	\$	243.10	\$ 255.26
*00178		(4) Dealing in fruits and vegetables	\$	48.62	\$ 51.05
*00179		(5) Dealing in lumber and lumber products	\$	48.62	\$ 51.05
*00057	BUILDERS	See Contractor (3)			
*00004	BUILDING AND LOAN ASSOCIATION, MORTGAGE COMPANIES		\$	48.62	\$ 51.05
*00180	BUS LINE	Operating in and out of city in intrastate commerce	\$	30.38	\$ 31.90
	BUSINESS SCHOOL	See Schools			

"C"

	CAFÉ, CAFETERIA	See Restaurants			
*00181	CANDY MANUFACTURER		\$	30.38	\$ 31.90
*00182	CANNING PLANT		\$	91.15	\$ 95.71
*00183	CARD WRITERS AND ENGRAVERS		\$	24.31	\$ 25.53
*00184	CARNIVALS	Per week	\$	546.97	\$ 574.32
*00054	CHILD CARE FACILITY		\$	34.72	\$ 36.46
*00185	CHIROPDIST		\$	36.46	\$ 38.28
*00078	CHIROPRACTOR		\$	36.46	\$ 38.28
*00186	CIGARS AND TOBACCO	(1) Dealers	\$	18.22	\$ 19.13
*00187		(2) Cigar manufacturing	\$	60.76	\$ 63.80
*00188	CIRCUS	(1) Show, per day	\$	437.25	\$ 459.11
*00189		(2) Parades, per day	\$	91.15	\$ 95.71
*00190	CLAIM OR COLLECTION AGENCY		\$	36.46	\$ 38.28
*00191	CLAIRVOYANTS	See Fortunetellers, Etc: Hypnotists	\$	1,093.95	\$ 1,148.65

BUSINESS TAX RECEIPT FEES

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	CLEANERS	See Dry Cleaners; Dye Work; Hat Cleaners			
*00192	CLOTHING, DRESS GOODS	Each agent selling to customers in licensed permises from samples	\$	30.38	\$ 31.90
	COAL, COKE DEALERS	See Wood, Coal Etc.			
	COIN-OPERATED MACHINES	See Games, Devices			
	CONCRETE BLOCK MANUFACTURING	See Artificial Stone, etc.			
	CONTESTS	(1) Persons conduction contests by offering inducements for securing subscriptions to newspapers, magazines, periodicals or publications	\$	60.76	\$ 63.80
*00193		(2) Persons conducting voting contests, or persons participating in such contests for the purpose of promoting sales or for other purposes (excluding theaters)	\$	60.76	\$ 63.80
*00194					
*00134	CONTRACTORS	(1) Concrete, stone or brick	\$	30.38	\$ 31.90
*00062		(2) Electrical	\$	30.38	\$ 31.90
*00057		(3) General Building contractor	\$	60.76	\$ 63.80
*00195		(4) Glazing	\$	18.22	\$ 19.13
*00196		(5) House wreckers and movers. See House movers	\$	30.38	\$ 31.90
*00197		(6) Lathing	\$	18.22	\$ 19.13
*00198		(7) Painters and paper hangers	\$	18.22	\$ 19.13
*00199		(8) Plastering	\$	18.22	\$ 19.13
*00200		(9) Plumbing	\$	30.38	\$ 31.90
*00037		(10) Roofing	\$	18.22	\$ 19.13
*00201		(11) Sidewalk, contract to do major installation	\$	30.38	\$ 31.90
*00202		(12) Street Paving	\$	121.55	\$ 127.63
*00203		(13) Tilesetters	\$	18.22	\$ 19.13
*00204		(14) Tinsmith	\$	18.22	\$ 19.13
*00014		(15) Not otherwise specified	\$	30.38	\$ 31.90
	Persons supervising any building or building repair or alteration genreally done by any of the above-enumerated contractors where work is done by day, hour, week or month, and not under contract, and where three or more men are employed, including the one who supervises, shall pay the same tax receipt as if such person were a contractor for the particular work under his supervision. It shall be immaterial whether the person who supervises is employed by the day, hour, week, month or year, or any other arrangement, it being the purpose of this classification to include all persons supervising work the typer and manner of which is usually and generally done by contractors.				
*00205	CREDIT ASSOCIATIONS	Persons or agents operating in the city supplying information or collecting accounts for member or others	\$	30.38	\$ 31.90

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"D"

*00206	DAIRIES		\$	30.38	\$	31.90
*00207	DANCE HALLS	For profit	\$	121.55	\$	127.63
	DANCING SCHOOLS	See Schools				
*00208	DECORATORS		\$	18.22	\$	19.13
*00141	DENTISTS		\$	30.38	\$	31.90
*00209	DETECTIVES		\$	60.76	\$	63.80
*00210	DISINFECTANTS OR INSECTICIDES		\$	60.76	\$	63.80
*00211	DIVINE HEALERS		\$	546.97	\$	574.32
	DRAMATIC SCHOOL	See Schools				
	DRY CLEANERS	(1) Maintaining an established place of business in the city and not removing customers' goods outside of the city for cleaning and pressing	\$	18.22	\$	19.13
*00015						
		(2) Maintaining an office or collection station in the city or collecting by truck or otherwise and removing customers' goods to be cleaned or pressed at a point outside of the city.	\$	18.22	\$	19.13
*00212		In addition, such business owner shall post a surety bond in amount of \$525.00 payable to the city for the benefit of any person injured or damaged by reason of any damage to his goods or failure to return the goods.				
	DYE WORKS OR STEAM CLEANERS	Maintaining an office or collection station in ht ecity and not removing customers' goods outside of the city for dyeing or cleaning	\$	18.22	\$	19.13
*00213						

"E"

*00214	ELECTRIC LIGHT COMPANIES OR POWER PLANTS		\$	182.31	\$	191.43
*00062	ELECTRICIANS	See Contractors				
*00038	EMBALMERS	See Funeral Directors, etc.				
	EMPLOYMENT AGENCIES		\$	60.76	\$	63.80
*00051	ENGINEERS AND SURVEYORS	Civil, mechanical, electrical, mining and chemical	\$	30.38	\$	31.90
*00183	ENGRAVERS	See Card Writer				

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*00215	EXHIBITS OF COURIOSITIES	Per day	\$	60.76	\$	63.80
*00216	EXPRESS COMPANIES		\$	60.76	\$	63.80
*00102	EXTERMINATORS		\$	30.38	\$	31.90

"F"

	FARM PRODUCE	See Fruit, Vegetable, etc.				
*00230	FEED AND GRAIN	See Hay, feed, and grain				
*00217	FERTILIZER	(1) Agencies, whether retail, wholesale, branch office or sales or service agency, conducted at or from any loaction within the City	\$	30.38	\$	31.90
*00068		(2) Manufacturer	\$	91.15	\$	95.71
	FILLING STATIONS	See Automobile				
*00218	FIRE SALES		\$	60.76	\$	63.80
*00219	FISH AND OYSTER	(1) Dealers	\$	12.15	\$	12.76
*00220		(2) Peddlers	\$	30.38	\$	31.90
*00221	FLORISTS		\$	12.15	\$	12.76
*00222	FORTUNETELLERS, PHRENOLOGISTS, PALMISTS, SOOTHSAYERS	Per week; See Clairvoyants; Hypnotists	\$	218.79	\$	229.73
*00223	FOUNDRY	Alone or with machine shop	\$	60.76	\$	63.80
*00043	FRUIT, VEGETABLE OR FARM PRODUCE	(1) Sold from car or from railroad tracks, per car	\$	48.62	\$	51.05
*00071		(2) Stands	\$	18.22	\$	19.13
*00132		(3) Stores, retail, selling cigarettes, soft drinks, etc.	\$	18.22	\$	19.13
	FUEL DEALERS	See Wood, Coal, etc.				
*00038	FUNERAL DIRECTORS, UNDERTAKERS AND EMBALMERS		\$	60.76	\$	63.80
	FURNITURE REPAIR SHOP	See Repairer				

"G"

	GAMES, DEVICES	(automatic or otherwise; excluding such games or devices or machines as may be in violation of the laws of the state) for each game or device			\$	25.53
*00086			\$	24.31		
*00001	GARAGES	See Automobile (3)				

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*00144	GAS	Selling or furnishing gas or liquefied petroleum gas in tanks, pressure bottles, including services incidental to filling or refilling tanks, or pressure bottles and also including installing, connecting or reconnecting any such tanks or pressure bottles to appliances consuming such gas or liquefied petroleum.	\$ 18.22	\$ 19.13
*00150	GASOLINE AND OIL SERVICES STATION	Wholesale dealers having an established place of business in the city or not having an established palce of business in the city, but taking orders and making deliveries or delivering gasoline and oils to be sold under brands of the company represented by such wholesale dealer	\$ 30.38	\$ 31.90
*00041	GOLF COURSE		\$ 60.76	\$ 63.80
*00224	GLASS PLATE	Dealers in or agents for	\$ 24.31	\$ 25.53
*00230	GRAIN AND FEED	See Hay, grain and feed		
*00125	GROVE	Caretakers	\$ 30.38	\$ 31.90
*00225	GUNS	Each dealer in guns, pistols, bowie knives, or deadly weapons when no other stock is carried.	\$ 17.35	\$ 18.22
----- "H" -----				
*00226	HALL FOR HIRE		\$ 30.38	\$ 31.90
*00151	HANDBILLS	Distributors; See Advertising		
*00227	HARNESS AND SADDLERY REPAIRERS OR MAKERS		\$ 18.22	\$ 19.13
*00228	HAT CLEANER		\$ 12.15	\$ 12.76
*00048	HAULING	Hauling is defined to include any type of hauling, whether fruit, sand, road materials, shell, or anything of similar nature	\$ 24.31	\$ 25.53
*00229	HAWKERS OR STREET VENDORS		\$ 218.79	\$ 229.73
*00230	HAY, GRAN AND FEED	(1) Retail	\$ 24.31	\$ 25.53
*00231		(2) Wholesale	\$ 60.76	\$ 63.80
*00232	HOSPITALS AND SANITARIUMS	(1) Up to and including 25 patients	\$ 24.31	\$ 25.53
*00128		(2) Over 25 patients	\$ 60.76	\$ 63.80
*00233	HOTELS OR ROOMINGHOUSES OR MOTELS	(1) 76 to 100 rooms, inclusive	\$ 218.79	\$ 229.73
*00234		(2) 51 to 75 room, inclusive	\$ 164.08	\$ 172.28
*00235		(3) 26 to 50 rooms, inclusive	\$ 109.39	\$ 114.86

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*00236		(4) 16 to 25 rooms, inclusive	\$ 48.62	\$ 51.05
*00093		(5) 1 to 15 rooms, inclusive	\$ 18.22	\$ 19.13
*00237	HOUSE MOVERS		\$ 12.15	\$ 12.76
*00196	HOUSE WRECKERS	See Contractor (5)		
*00191	HYPNOTISTS	See Clairvoyants, Fortunetellers, etc.	\$ 1,093.95	\$ 1,148.65

"I"

*00238	ICE	(1) Dealers, including right o sell at wholesale	\$ 30.38	\$ 31.90
		(2) Factory, including cold storage and right to sell at wholesale and retail	\$ 60.76	\$ 63.80
*00239				
*00240		(3) Plant	\$ 60.76	\$ 63.80
*00049	ICE CREAM	(1) Carts, wagons, or trucks sellin on streets at retail, each wagon, truck	\$ 18.22	\$ 19.13
*00241		(2) Manufacturers		
		a. Retail	\$ 30.38	\$ 31.90
*00242		b. Wholesale	\$ 60.76	\$ 63.80
*00210	INSECTICIDES	See Disinfectants and Insecticides		
*00008	INSURANCE COMPANY OR AGENT		\$ 30.38	\$ 31.90
*00208	INTERIOR DECORATOR	See Decorators		
*00140	IRONWORKS	See Metal or Ironworks		

"J"

*00243	JEWELRY REPAIR SHOP		\$ 12.15	\$ 12.76
*00244	JUNK DEALERS	Housed in permanent buildings or enclosures	\$ 30.38	\$ 31.90

"K"

*00245	KNIFE OR SCISSORS SHARPENERS		\$ 18.22	\$ 19.13
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"L"

*00246	LABORATORIES	Mechanical or analytical	\$ 60.76	\$ 63.80
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*00247	LAND DEVELOPMENT COMPANIES		\$ 60.76	\$ 63.80
*00076	LANDSCAPING AND LAWN WORK		\$ 12.15	\$ 12.76
*00197	LATHERS	See Contractors		
*00090	LAUNDRIES, WET WASH, LINEN, AND TOWEL and other kindred business, including solicitors fro same soliciting buisn		\$ 30.38	\$ 31.90
*00255	LOAN COMPANIES	See Money Lenders		
*00248	LOCKSMITHS OR GUNSMITHS		\$ 18.22	\$ 19.13
*00249	LUNCH STANDS	No tables or chairs	\$ 18.22	\$ 19.13

"M"

*00250	MACHINE SHOP		\$ 60.76	\$ 63.80
*00251	MACHINERY	Dealers or agents and service	\$ 24.31	\$ 25.53
*00170	MAGAZINE AGENTS	See Book Agents		
*00252	MASSEURS	Whether or not a separate business or in connection with any other bus	\$ 18.22	\$ 19.13
*00024	MEAT OR PACKING HOUSE	Wholesale	\$ 60.76	\$ 63.80

Any tax receipt shall be subject to any and all restrictions made by ordinance of the city for public health purposes or for the purpose of prohibiting or tracing stolen goods. See also Packing House, etc.

MERCHANTS

Classification shall included all wholesale or retail merchants not specifically included elsewhere in this schedule. The business tax shall be determined on the amount of gross sales for the 12 months's period ending September 30 immediately preceding the date of the application for tax receipt, except as hereinafter provided, and upon the following rates:

*00066	(1) On gross sales to and including \$35,000		\$ 18.22	\$ 19.13
*00112	(2) On gross sales of more than \$35,000 but not more than \$100,000		\$ 30.38	\$ 31.90
*00017	(3) On gross sales of more than \$100,000		\$ 60.76	\$ 63.80
*00140	METAL OR IRONWORKS	Not otherwise provided for	\$ 30.38	\$ 31.90
*00253	MILK DEPOT		\$ 18.22	\$ 19.13
*00254	MINSTREL SHOW	Per day	\$ 60.76	\$ 63.80
*00255	MONEY LENDERS	Persons lending money other than doing a legal banking business	\$ 60.76	\$ 63.80
*00100	MONUMENTS AND TOMBSTONES		\$ 18.22	\$ 19.13

BUSINESS TAX RECEIPT FEES

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*00004	MORTGAGE COMPANIES	See Building and Loan Association		
	MOTELS	See Hotels		
*00291	MOTION PICTURE SHOWS	See Theaters		
*00135	MOTORCYCLES	Dealers in, agents, or shops	\$ 24.31	\$ 25.53
	MUSIC SCHOOLS	See Schools		

"N"

*00256	NATURAL GAS DISTRIBUTORS	Operating under a franchise from the City	\$ 182.31	\$ 191.43
	NEON SIGNS	Or other gas-filled signs. Any person engaged in erection, establishing, building neon signs, or other gas-filled signs or attaching the same to any building, structure, or other edifice		\$ 25.53
*00257			\$ 24.31	
*00258	NEWSPAPERS	(1) Daily	\$ 60.76	\$ 63.80
*00259		(2) Weekly; Also see Printing Shops	\$ 30.38	\$ 31.90
*00260	NEWS STANDS		\$ 18.22	\$ 19.13
*00261	NOVELTY WORKS		\$ 18.22	\$ 19.13
*00262	NURSERY STOCK OR FOREST TREES		\$ 30.38	\$ 31.90

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*00263	OCULIST, OPTOMETRIST AND OPTICIAN		\$ 30.38	\$ 31.90
*00150	OIL DEALER	See Gasoline and Oil		
*00272	ORGAN TUNER	See Piano Tuners		
*00264	ORIENTAL GOODS	Dealers	\$ 30.38	\$ 31.90
*00265	OSTEOPATHS		\$ 30.38	\$ 31.90

"P"

*00266	PACKING HOUSES, FRUITS AND VEGETABLES	(1) Having potential productive capacity of more than 125 boxes per hour	\$ 91.15	\$ 95.71
*00267		(2) Having potential productive capacity of less than 125 boxes per hour	\$ 48.62	\$ 51.05
		Also see Fruit, Vegetable, etc; Meat or Packing Houses		

BUSINESS TAX RECEIPT FEES

Updated on 5/04/2015

*00268	PAINT SHOP	Painting furniture or like goods	\$ 17.35	\$ 18.22
*00269	PAINTER	Signs	\$ 18.22	\$ 19.13
*00222	PALMISTS	See Fortunetellers		
*00198	PAPER HANGERS	See Contractors (7)		
*00161	PARKING LOTS	See Automobile (5)		
*00270	PAWNBROKERS OR PAWNSHOPS		\$ 182.31	\$ 191.43
*00229	PEDDLERS	See Hawkers and Street Vendors; Wood Peddlers		
*00271	PHOTOGRAPHERS		\$ 18.22	\$ 19.13
*00222	PHRENOLOGISTS	See Fortunetellers		
*00088	PHYSICIANS OR SURGEONS		\$ 30.38	\$ 31.90
*00272	PIANO OR ORGAN TUNERS		\$ 18.22	\$ 19.13
*00199	PLASTERERS	See Contractors (8)		
*00273	PLATING, NICKEL, SILVER, ETC		\$ 18.22	\$ 19.13
*00200	PLUMBERS	See Contractors (9)		
*00168	POOL TABLES	See Billiard and Pool Tables		
*00274	PORTRAITS	Including enlarging and finishing	\$ 60.76	\$ 63.80
*00214	POWER PLANTS	See Electric Light Companies		
*00077	PRINTING SHOP	In addition to newspaper publishing	\$ 18.22	\$ 19.13
*00023	PROFESSIONS NOT OTHERWISE LISTED		\$ 30.38	\$ 31.90
*00275	PUBLIC UTILITIES	Gas plants and distribution systems Also see Electric Light Companies; Telegraph Companies; Telephone Companies	\$ 182.31	\$ 191.43

"R"

*00276	RADIO	(1) Broadcasting station	\$ 60.76	\$ 63.80
*00277		(2) Repair	\$ 18.22	\$ 19.13
*00278	RAILROAD TICKET OFFICES		\$ 30.38	\$ 31.90
*00139	REAL ESTATE AGENTS, BROKERS		\$ 30.38	\$ 31.90
*00096	REPAIRER	Furniture and other small articles not paying any other tax receipt	\$ 18.22	\$ 19.13
*00085	RESTAURANTS, CAFES, TEAROOMS, CAFETER	(1) With seats for 15 or more	\$ 18.22	\$ 19.13
*00034		(2) With seats for 14 or less	\$ 12.15	\$ 12.76
*00279	RINKS	Skating or bicycle	\$ 121.55	\$ 127.63
*00037	ROOFERS	See Contractor (10)		
*00233	ROOMINGHOUSES	See Hotels		

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RUBBER BALLOON DEALER

See Merchants

"S"

*00227	SADDLERS	See Harness, etc			
*00280	SAFES	Sale or exchange	\$	18.22	\$ 19.13
*00232	SANITARIUMS	See Hospitals			
*00081	SCHOOLS	(1) 1 to 50 pupils inclusive	\$	6.07	\$ 6.37
*00281		(2) Over 50 pupils	\$	18.22	\$ 19.13
*00160	SERVICE STATION	See Automobile (2)			
*00282	SEWING MACHINES	(1) Dealer or agent	\$	30.38	\$ 31.90
*00131		(2) Repairer	\$	18.22	\$ 19.13
*00171	SHOE REPAIR SHOP	See Boot and Shoe Repair Shop			
*00283	SHOOTING GALLERY		\$	60.76	\$ 63.80
*00284	SHOWS	Of all kinds, vaudeville, theatrical, etc. (except carnivals) per day	\$	109.39	\$ 114.86
		Also see Carnivals, Circuses, Theater			
*00146	SIGNS	See Billiards; Neon Signs			
*00279	SKATING RINKS	See Rinks			
*00222	SOOTHSAYERS	See Fortunetellers			
*00285	STENOGRAPHERS		\$	18.22	\$ 19.13
*00001	STORAGE GARAGE	See Automobile (3)			
*00088	SURGEONS	See Physicians or Surgeons			

"T"

*00286	TAILOR		\$	12.15	\$ 12.76
*00287	TAXI OR JITNEYS	(1) For first vehicle	\$	18.22	\$ 19.13
		(2) Each additional vehicle	\$	12.15	\$ 12.76
	TEAROOMS	See Restaurants			
*00288	TELEGRAPH COMPANIES		\$	36.46	\$ 38.28
*00137	TELEPHONE COMPANIES		\$	60.76	\$ 63.80
*00162	TENT COMPANIES	See Awing or Tent Companies, etc			
*00289	TERMITE EXTERMINATORS		\$	30.38	\$ 31.90
*00290	THEATER	(1) Seating capacity up to 350	\$	30.38	\$ 31.90

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*00291		(2) Seating capacity 350 but less than 700	\$ 60.76	\$ 63.80
*00292		(3) Seating capacity 700 but less than 1,000	\$ 86.81	\$ 91.15
*00203	TILESETTERS	See Contractor (13)		
*00204	TINSMITH	See Contractor (14)		
*00033	TIRES	(1) Sales and service	\$ 30.38	\$ 31.90
*00293		(2) Retreading shop, connected with sales and service	\$ 42.53	\$ 44.66
		Also see Vulcanizing Plant		
*00186	TOBACCO DEALERS	See Cigars, etc		
*00100	TOMSTONES	See Monuments		
*00294	TOUR OR TICKETS	Agents for, selling tickets for intrastate travel, not otherwise provided for	\$ 18.22	\$ 19.13
*00090	TOWEL SUPPLY	See Laundries		
*00040	TRAILER PARK		\$ 42.53	\$ 44.66
*00163	TRANSFER COMPANIES	See Baggage Transfer Companies, etc.		
*00009	TRUCK BROKERAGE		\$ 24.31	\$ 25.53
----- "U" -----				
*00038	UNDERTAKERS	See Funeral Directors		
*00295	UPHOLSTERERS AND FURNITURE MENDERS		\$ 18.22	\$ 19.13
*00136	USED CAR DEALERS	See Automobile (6)		
----- "V" -----				
*00145	VEHICLES FOR HIRE	See Automobile (7)		
*00084	VETERINARIAN OR VETERINARY SURGEON		\$ 30.38	\$ 31.90
		Tax receipt to be issued only after exhibiting certificate issued by state board of health		
*00296	VULCANIZING PLANT	Unconnected with other business	\$ 30.38	\$ 31.90
----- "W" -----				
*00069	WAREHOUSES		\$ 60.76	\$ 63.80
*00103	WASH RACK	See Automobile (8)		

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*00297	WASHING MACHINES	Business of renting or operating for hire without ironing or mangling sei	\$	18.22	\$	19.13
*00298	WASTEPAPER DEALER		\$	18.22	\$	19.13
*00299	WEIGHING DEALER		\$	6.07	\$	6.37
*00300	WINDOW WASHERS		\$	12.15	\$	12.76
*00301	WOOD, COAL, COKE OR OTHER FUEL, DEALERS		\$	18.22	\$	19.13
*00302	WOODWORKING AND REPAIRS		\$	18.22	\$	19.13

****ANY BUSINESS, INDUSTRY, OR OCCUPATION NOT COVERED IN THIS CHAPTER SHALL PAY A BUSINESS TAX OF \$34.72 (\$36.45), PROVIDED THE TAX RECEIPT SHALL NOT BE IN VIOLATION OF STATE LAW.**