



# AGENDA MEMORANDUM

**Meeting Date:** 5/27/2015

**To:** The Honorable Mayor Xavier Garcia and Members of the City Council

**Via:** Ron Gorland, City Manager

**From:** Ulises Fernandez, Director, Building and Code Compliance

**Subject:** Business Tax Increase


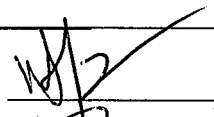

**RECOMMENDATION:** Recommendation by Bldg. & Code Compliance that Council approve an increase of 5% in the Local Business Tax Fees for FY 2015-2016.

**DISCUSSION:** Florida State Law allows for the increase of Business License Tax Fees every two years. We last increased our fees in 2013. Therefore we hereby recommend that the fees be increased by the 5% amount allowed by law. We have created a spreadsheet showing what the fee increases will be on a license by license basis. Our fees are still significantly lower than the average of other local communities, most of whom are following this same procedure every two years. We would like to request that this be approved as soon as possible, so that we can input the changes into our computer system in time for the end of August mail out of the invoices for the new fiscal year.

If you have any questions or need further information about this recommendation, please let me know. Attached are the referenced charts and a list of our License types with the new fee written in if the 5% increase is approved.

**FISCAL IMPACT:** This will increase our Business Tax Revenue by approximately \$3,600.

**Submission Date and Time:** 5-18-2015 11:00 AM

<u>Submitted by:</u>	<u>Approved by (sign as applicable):</u>	<u>Funding:</u>
Department: Building and Code	Dept. Head: 	Dept./ Desc.: N/A
Prepared by: Ulises Fernandez	Procurement: _____	Account No.:
Attachments: Yes No	Asst. City Mgr.: 	Additional Funding:
Budgeted/ Funded: Yes No	City Manager: 	Amount previously approved: \$
	Attorney: _____	Current request: \$
		Total vendor amount: \$

**ORDINANCE NO. \_\_\_\_\_ - 2015**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS AMENDING CODE OF ORDINANCE SECTION 113-04, BUSINESS TAXES-SCHEDULE OF FEES, BY PROVIDING A FIVE (5%) PERCENT INCREASE IN THE COST OF ALL CITY BUSINESS TAXES; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT; EFFECTIVE DATE**

**WHEREAS**, Ordinance No. 958-2007, enacted on August 27, 2007, amended Chapter No. 113 of the Code to provide for "Business Taxes" instead of "Occupational License Taxes", corrected certain prior Ordinance language in accordance with the new reference to "Business Taxes", and assessed five (5%) percent increases on all existing businesses listed in the City Schedule of Fees; and,

**WHEREAS**, pursuant to the provisions of Florida Statute Section 205.0535(4), Business Taxes can be increased by up to five (5%) percent every other year; and,

**WHEREAS**, the City Administration has proposed a five (5%) percent increase in all business taxes as is set forth herein; and,

**WHEREAS**, the City Council has reviewed and discussed the proposed Business Tax increases and determined that the proposed increases are in the best interests of the City and its citizens:

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI SPRINGS, FLORIDA:**

**Section 1:** That Code of Ordinance Section 113.04, Schedule of Fees, is hereby amended as follows:

Chapter 113-04. Business Taxes.

Section 113-04. Schedule of Fees.

No person, firm, corporation or association shall engage in or manage any business, profession or occupation without first obtaining from the City a business receipt thereof, for each separate location in the City and paying therefore the following fee which shall be assessed and fixed as follows:

ABSTRACT COMPANIES

Agents or persons engaged in the business of making abstract of title from public records . . . ~~\$121.55~~ \$127.63

ADDING AND CALCULATING MACHINES OR CASH REGISTERS (See BUSINESS MACHINES)

ADVERTISING

Advertising or trade Inducement Company or individual. The term advertising or trade inducement company or individual shall be construed to apply to each person, engaged in conducting and advertising or trade inducement company or offering for sale any goods, wares, or merchandise by advertisement or in any other manner whereby prizes or other special inducements or schemes are offered to induce trade.

Each advertising or trade inducement company or individual or other as provided . . . 501.44 \$526.48

In streets. Each person advertising on the streets by any means:

Where no vehicle is used . . . ~~66.85~~ 70.19

Where vehicle is used, each vehicle . . . ~~66.85~~ 70.19

AGENCIES. Adding and calculating machines or cash registers (See BUSINESS MACHINES)

Automobiles, automobile trucks and trailers or other motor-driven vehicles or equipment (See AUTOMOBILES)

Book or canvassers, each agent or canvasser . . . 26.74–28.08

Brokers (See BROKERS)

Collection (See COLLECTION AGENTS)

Consultants (per consultant) . . . ~~66.85~~ 70.19

Credit Reporting and Mercantile (See CREDIT REPORTING AND MERCANTILE AGENCIES)

Employment . . . ~~133.71~~ 140.40

Manufacturer's agents or representatives . . . ~~66.85~~ 70.19

Motorcycle (See AUTOMOBILES, MOTORCYCLES, etc.)

Tax

Each agent . . . ~~133.71~~ 140.40

Each agency . . . ~~133.71~~ 140.40

Theatrical or talent (per agency) . . . ~~133.71~~ 140.40

Travel agency or bureau . . . ~~66.85~~ 70.19

AIRCRAFT AND AIRCRAFT PARTS.

Dealers, in selling or leasing. Inventory on premises requires additional retail or wholesale merchants license. Alone or in connection with any other business . . . ~~66.85~~ 70.19

ALTERATIONS, CLOTHING OR TAILORING . . . 26.74 28.08

AMBULANCE SERVICE OR BUSINESS

Operating ambulances as follows:

Not exceeding one ambulance . . . 40.11 \$42.12

For each additional ambulance . . . 26.74 28.08

AMUSEMENT ARCADE.

The term amusement arcade is a place where automatic coin-or slug-in-the-slot music playing, picture-displaying, weighing, punching, and candy and chewing gum vending, and other similar automatic or vending machines are maintained and operated for profit. Coin-operated machines license must also be obtained. Each person operating machines as follows:

Not exceeding 50 machines . . . ~~66.85~~ 70.19

More than 50, but not exceeding 100 machines . . . ~~133.74~~ 140.40

More than 100, but not exceeding 150 machines . . . ~~200.56~~ 210.59

More than 150 . . . ~~200.56~~ 210.59

#### AMUSEMENTS.

Place of public amusement not otherwise provided for . . . ~~835.66~~ 877.44

ANIMAL GROOMING (See DOG OR OTHER SMALL ANIMAL)

#### ANTIQUÉ SHOP.

When the average value of stocks of goods carried is as follows:

Not exceeding \$1,000.00 . . . ~~53.49~~ 56.16

More than \$1,000.00 for each additional \$1,000.00 or fractional part thereof . . . ~~6.66~~ 6.99

APARTMENT HOUSES. (Must show proof of license from hotel and restaurant commission.) Apartment unit means two or more rooms with kitchen facilities.

Apartments, three units or more, not including one unit free for manager or owner, per unit . . . ~~4.86~~ 5.10

Cabanas operated for profit, in connection with swimming pools, per cabana . . . ~~4.86~~ 5.10

Hotel rooms, not including two rooms permitted for living quarters for manager or owner, per room . . . ~~3.65~~ 3.83

Hotel rooms and apartments in one building,

per hotel room . . . ~~3.65~~ 3.83

per apartment unit . . . ~~4.86~~ 5.10

Swimming pools operated for profit, alone or in connection with another business, or as part of an apartment, but not including cabanas, per swimming pool . . . ~~66.85~~ 70.19

ARCADE, AMUSEMENT (See AMUSEMENT ARCADE)

ARCHERY RANGES . . . ~~66.85~~ 70.19

ARMORED CAR SERVICE . . . ~~66.85~~ 70.19

ART OR PHOTOGRAPHIC STUDIO . . . ~~66.85~~ 70.19

ATTORNEYS-AT-LAW AND LAWYERS. For each attorney or lawyer in each separate location (Not subject to discount) . . . ~~36.47~~ 38.29

AUCTIONEERS. Not prorated and nontransferable . . . ~~501.38~~ 526.45

For sale, each day or fraction of a day at each location of goods, wares, merchandise, or real estate . . . ~~60.78~~ 63.82

#### AUTOMOBILES

Chauffeurs (See Hire and rent)

Filling station (See Service stations)

Garage. Parking garage or lot. A privately owned building or lot or part thereof containing at least 1,500 square feet of parking area open for use of the public for parking of vehicles on an hourly, daily, weekly, monthly, or seasonal basis upon payment of a fee therefor.

Per parking space . . . ~~3.65~~ 3.83

Hire and rent. (Must comply with Chapter 115 to receive license.)

Automobile renting business. (Drive-it-yourself) . . . ~~364.65~~ 382.88

Taxicabs, for-hire cars, and sightseeing cars.

Operators for hire seating four to six passengers, not equipped with taximeter. Chauffeur's licenses for driving motor vehicles in transportation of persons for compensation . . . ~~2.44~~ 2.56

Sightseeing. Persons operating sightseeing automobiles or vehicles, based on the passenger capacity of each vehicle operated as follows:

Not exceeding ten passengers . . . ~~26.74~~ 28.08

More than ten, not exceeding 20 passengers . . . ~~40.14~~ 42.12

More than 20 passengers . . . ~~66.85~~ 70.19

Taxicabs. Must comply with all licensing regulations. Refer to Chapter 115. Each vehicle . . . ~~121.55~~ 127.63

Parking (See Garage)

Recreation vehicles (See Sales, in general)

Repair

Garage (See REPAIR SHOP)

Storage garage. For keeping, storing, cleaning, and caring for and repairing only such automobiles or other motor-driven vehicles or equipment as are kept in storage. (If outside repairing is done, machine and repair shop license is required.) With capacity for storing cars as follows:

Not exceeding 25 cars . . . ~~40.14~~ 42.12

More than 25, not exceeding 50 cars . . . ~~66.85~~ 70.19

More than 50 cars . . . ~~133.74~~ 140.40

Repair shop (If not otherwise licensed under AUTOMOBILES)

One to five persons . . . ~~133.74~~ 140.40

More than five persons - additional . . . ~~42.46~~ 12.77

Sales

In general, new.

Agencies or persons engaged in sale of automobiles, trucks or tractors, or other motor-driven vehicles. However, automobile agencies licensed under the provisions of this schedule are permitted to conduct a repair shop and to carry in stock repair parts to serve the different lines or makes handled, and to deal in secondhand cars taken in exchange on sales of new cars; provided the entire operation is conducted from one location . . . ~~200.56~~ 210.59

For each additional location for sale or cars taken in exchange on sale of new cars under the foregoing paragraph . . . ~~133.74~~ 140.40

In general, secondhand or used.

Agencies or persons engaged in trading, buying, and selling secondhand automobiles, trucks, tractors, or other motor vehicles for each location . . . ~~200.56~~ 210.59

Motorcycles and sidecars or similar motor-driven vehicles or equipment. Motorcycle agencies licensed under the provisions of this schedule are permitted to conduct a service station and repair shop and to carry in stock the necessary repair parts and tires to service

the different lines or makes licensed, and to deal in secondhand motorcycles taken in exchange on sales of new motorcycles; provided the entire operation is conducted from one location. (Does not permit handling repair parts, accessories, or tires to be sold at wholesale or retail to the trade, for which merchant's license is required.)

One line of one make only . . . ~~66.85~~ 70.19

For each additional line of one make . . . ~~66.85~~ 70.19

Trailer, Automobile

One line of one make only . . . ~~66.85~~ 70.19

For each additional line of one make . . . ~~66.85~~ 70.19

Service Stations. Providing one or more of the following services, each to be charged separately, with a maximum of . . . ~~121.55~~ 127.63

Accessories (\$500.00 permissals under filing station license, but if exceeding \$500.00 must pay this fee.)

Not exceeding \$1,000.00 . . . ~~53.49~~ 56.16

More than \$1,000.00 for each additional \$1,000.00 or fractional part thereof . . . ~~6.66~~ 6.99

Filling station. (Permitting a stock of accessories, repair parts, or tires and tubes, not to exceed \$500.00 in value, to be carried.) Alone or in connection with any other business:

Drive-in service

Not exceeding four gasoline pumps . . . ~~66.85~~ 70.19

For each additional gasoline pump . . . ~~13.38~~ 14.05

Machine and repair shop (also body and paint shop, machine shop)

One to five persons engaged in repair work . . . ~~13.38~~ 14.05

More than five persons engaged in repair work, per person . . . ~~12.16~~ 12.77

Tire repairing, retreading, and vulcanizing (permitting sale of secondhand tires) . . . ~~66.85~~ 70.19

Trailer rental (U-Haul-It) . . . ~~133.74~~ 140.40

BAGGAGE TRANSFER AND FREIGHT FORWARDING (See TRANSFER AND FREIGHT FORWARDING COMPANIES)

BAIL BONDSMEN . . . ~~60.78~~ 63.82

Each bondsman in Bondsmen Office – ~~60.78~~ 63.82

BAKERIES

Manufacturing bakery products.

Within corporate limits of the City for, and selling or delivering in the conduct of, the wholesale bakery business, or the wholesale and retail bakery business and operating not more than five delivery trucks . . . ~~66.85~~ 70.19

Within corporate limits of the City for, and selling or delivering in the conduct of, the wholesale bakery business or the wholesale and retail bakery business, and operating more than five delivery trucks . . . ~~300.80~~ 315.84

Within corporate limits of the City for, and selling at retail only from, the premises of manufacture and operating delivery service, with no more than two delivery trucks for each retail place of business . . . ~~26.74~~ 28.08

In addition thereto, for each delivery truck in excess of two (truck identification tags to be supplied by the City) . . . ~~26.74~~ 28.08

Products distributors. Selling or distributing bakery products not manufactured within

corporate limits of the City, each distributor . . . ~~300.80~~ 315.84  
 BALLROOMS OR DANCE HALLS, PUBLIC . . . ~~133.71~~ 140.40  
 BANKRUPTCY AND CLOSING-OUT SALES. Engaging in, managing, or conducting at retail any sale of goods, wares, merchandise under the circumstances stated.  
 For a period not exceeding 15 days . . . ~~60.78~~ 63.82  
 For a period not exceeding 30 days . . . ~~121.55~~ 127.63  
 For a period not exceeding 60 days . . . ~~182.33~~ 191.45  
 And a further fee of \$1.00 per \$1,000.00 of the price set forth on the inventory. However, no such license shall be issued for more than 60 days. Supplemental licenses extending time of sale (per day for the time during which such supplemental license is granted) . . . ~~60.78~~ 63.82  
 Purchasing at sale under assignment for benefit of creditors or for trustee in bankruptcy and advertising as bankrupt or distressed stock in resale. For each and every day during the continuance of the sale . . . ~~243.11~~ 255.27  
 BANKS OR TRUST COMPANIES . . . ~~300.80~~ 315.84  
 BARBER SHOP  
 First chair set up . . . ~~20.03~~ 21.03  
 Each additional chair . . . ~~13.38~~ 14.05  
 BEAUTY PARLORS  
 For the first beauty parlor or barber chair set up in such place of business . . . ~~20.03~~ 21.03  
 For each additional beauty parlor or barber chair set up . . . ~~13.38~~ 14.05  
 For each permanent-wave machine set up in such place of business . . . ~~13.38~~ 14.05  
 For each manicuring table in such place of business . . . ~~13.38~~ 14.05

BICYCLES (See SALES, SERVICE, AND RENTAL)  
 BLUE-PRINTING, MAP, AND PLAT MAKERS. Alone or in connection with any other business . . . ~~66.85~~ 70.19  
 BONDS, STOCKS, MORTGAGES, OR OTHER SECURITIES. Broker, alone or in connection with any other business (unless licensed under banks or investment counselor) . . . ~~200.58~~ 210.59  
 BOOKKEEPERS (See PROFESSIONAL)  
 BOOKS (See NEWS DEALERS)  
 BOOT AND SHOE REPAIR SHOP. Alone or in connection with any other business. (Permitted to deal in or sell only such secondhand boots or shoes as are necessary to sell for charges for repairs by the repair shop hereby licensed:  
 Operated by hand . . . ~~26.74~~ 28.08  
 Operated by power machinery . . . ~~40.14~~ 42.12  
 BOOTBLACK STAND. Alone or in connection with any other business, each chair . . . ~~6.66~~ 6.99  
 BOOTS AND SHOES (See MERCHANTS)  
 Secondhand dealers in . . . ~~200.56~~ 210.59  
 BOTTLED WATER  
 Distributors (See WATER, bottled, aerated, etc.)  
 BOTTLES  
 Secondhand dealers in . . . ~~66.85~~ 70.19

## BOWLING OR TEN-PIN ALLEYS

Each location:

One alley . . . ~~66.85~~ 70.19

Each additional alley . . . ~~40.11~~ 42.12

**BROKERS.** One who buys from or represents the manufacturer, producer, or other seller, who may or may not carry stock on hand, and who sells to the jobber, wholesale or other trade, setting as intermediary between buyer and seller for the consideration of a brokerage fee of commission from either the buyer or seller.

Boats, ships, and yachts . . . ~~133.74~~ 140.40

Business . . . ~~66.85~~ 70.19

Customs . . . ~~133.74~~ 140.40

Dealers in futures and options . . . ~~835.66~~ 877.44

Handling stocks, bonds, mortgages, or other securities. Alone or in connection with any other business. Each Broker . . . ~~200.56~~ 210.59.

**Mercantile.** Each person handling materials and supplies or other goods, wares, or merchandise, alone or in connection with any other business. (Does not permit stock of goods for which additional license is required as provided herein, in each case for the class of stock handled); provided, that merchants, retail dealers, and merchants, wholesale and jobbers, paying license fees aggregating \$100.00 or more, are permitted to do a mercantile brokerage business without additional license, each broker . . . ~~133.74~~ 140.40

Real estate . . . ~~66.85~~ 70.19

Theater tickets . . . ~~200.56~~ 210.59

**BUILDING AND LOAN ASSOCIATIONS** . . . ~~300.80~~ 315.84

**BUSINESS BROKER** . . . ~~66.85~~ 70.19

**BUSINESS MACHINES.** Agents or dealer. (Permitted to rent business machines without additional license, also to carry in stock the necessary repair parts to serve the different lines of business machines dealt in; provided, that the entire operation is conducted from one location. Does not permit handling repair parts, accessories, or supplies to be sold at wholesale or to the trade, for which a merchants license is required. Permitted to handle or deal in new and rebuilt or secondhand business machines.)

Provided that the average value of stocks of goods carried is as follows:

Not exceeding \$50,000.00 . . . ~~133.74~~ 140.40

More than \$50,000 . . . ~~200.56~~ 210.59

**BUSINESS OR COMMERCIAL SCHOOLS.** (See SCHOOLS and NURSERIES)

**BUTCHERS AND BUTCHER SHOPS**

Butchers, meats and packing-house products.

Wholesale, dealing in their own products (except those covered by Merchants, Jobbers and distributors) . . . ~~66.85~~ 70.19

Shops, retail. Alone or in connection with any other business. (Permitted to handle poultry without additional license.) Employing meat cutters as follows:

Not exceeding two cutters . . . ~~26.74~~ 28.08

More than two, not exceeding five cutters . . . ~~66.85~~ 70.19

More than five cutters . . . ~~133.74~~ 140.40

**CABANAS** (See SWIMMING POOLS OR NATATORIUMS)



CABARETS (See NIGHTCLUBS OR CABARETS)  
 CAFES AND CAFETERIAS (See FOOD SERVICE ESTABLISHMENTS)  
 CANDY AND CONFECTIONERY MANUFACTURER. Operating in connection with retail store. (See MERCHANTS)  
 CANDY AND SOUVENIR PEDDLERS (See PEDDLERS)  
 CARNIVALS, STREET SHOWS, EXPOSITION COMPANIES, OR SHOWS OR PERFORMANCES GIVEN IN ANY TEMPORARY ENCLOSURE  
 For the first day . . . ~~455.82~~ 478.61  
 For each day thereafter . . . ~~273.48~~ 287.15  
 CARPETS AND RUGS (See CLEANING CARPETS AND RUGS; for sales, see MERCHANTS)  
 Installation . . . ~~66.85~~ 70.19  
 CATERING (See FOOD SERVICE ESTABLISHMENTS)  
 CEMENT, LIME, AND PLASTER CONTRACTOR (See CONTRACTORS)  
 CIGARS AND TOBACCOS (See TOBACCO AND CIGARS)  
 CIRCUSES  
 Each day . . . ~~759.69~~ 797.67  
 Parades. For each parade through the streets where performance is given outside the limits of the City. (Not permitted without approval of the chief of police). Each parade . . . ~~60.78~~ 63.82  
 CLAIMS AND ACCOUNTS, COLLECTING (See COLLECTION AGENCY)  
 CLEANING CARPETS AND RUGS  
 By hand or vacuum process. Alone or in connection with any other business . . . ~~26.74~~ 28.08  
 CLEANING, HOUSE AND WINDOW (See HOME MAINTENANCE SERVICE)  
 CLEANING PLANTS AND AGENTS. In general:  
 Persons engaged in the business of cleaning, pressing, or dyeing . . . ~~133.74~~ 140.40  
 Cleaning or pressing outlets (retail). Where no cleaning or pressing or dyeing is done on the premises and where no steam press or irons are used . . . ~~26.74~~ 28.08  
 Cleaning or pressing shops (retail). Where no cleaning or dyeing is done on the premises, but where pressing is done and only one steam press is used . . . ~~40.11~~ 42.12  
 For each additional steam press used . . . ~~26.74~~ 28.08  
 Without establishing place of business. (Including rug and carpet cleaning). Each vehicle or solicitor used in soliciting, collecting, or delivery . . . ~~200.56~~ 210.59  
 CLINICAL LABORATORY  
 Alone or in connection with any other business . . . ~~66.85~~ 70.19  
 CLOTHING  
 Alterations or tailoring . . . ~~26.74~~ 28.08  
 Retail (See MERCHANTS)  
 Secondhand, each person dealing in . . . ~~200.56~~ 210.59  
 CLUBS, PRIVATE (must obtain separate licenses for food service or entertainment) . . . ~~66.85~~ 70.19  
 COIN-OPERATED MACHINES  
 Automatic or coin-operated service trade machines

Up to 15 machines . . . ~~72.93~~ 76.58  
 For each additional machine . . . ~~4.86~~ 5.10  
 Distributor's license (Placing for operation; distributing to location operators. Fee applicable if distributor maintains a place of business within the corporate limits of the City.)  
 Each machine, to 100 machines . . . ~~24.34~~ 25.53  
 Above 100 machines . . . ~~1,519.39~~ 1,595.36  
 Mechanical amusement device  
 (Machines, contrivances, or devices for amusement set in motion or made to function by insertion of coin or slug.)  
 Owners, operators, or managers of locations where mechanical amusement devices are operated wholly or in part for profit. Each nonvideo electronic or mechanical device . . . ~~60.78~~ 63.82  
 Each video electronic device . . . ~~303.88~~ 319.07  
 Distributor's license (Placing for operation, distributing to a place of business. Fee applicable if distributor maintains business within the City).  
 Each nonvideo or electronic device as defined in the Code of Ordinances to 100 devices . . . ~~24.34~~ 25.53  
 Above 100 devices . . . ~~1,519.39~~ 1595.36  
 Juke box  
 Owners, operators, or managers of locations where juke boxes are operated wholly or in part for profit. Each machine . . . ~~48.63~~ 51.06  
 Distributor's license (Placing for operation, distributing to location operators. Fee applicable if distributor maintains business within the corporate limits of the City.)  
 Each machine, to 100 machines . . . ~~48.63~~ 51.06  
 Above 100 machines . . . ~~1,215.51~~ 1276.29  
 Automatic merchandise vending machines  
 Vending machines, automatic (Coin-operated merchandise or service-vending machines, except machines vending newspapers, drinking cups, or postage stamps, not otherwise provided for herein.)  
 Owners, operators, or managers of locations where vending machines are operated wholly or in part for profit  
 Each \$0.02 through \$0.15 machine . . . ~~19.45~~ 20.42  
 Each 16-cent machine and over . . . ~~24.34~~ 25.53  
 Distributor's license (Placing for operation, distributing to location operators. Fee applicable if distributor maintains a place of business within the corporate limits of the City.)  
 Each machine, to 100 machines . . . ~~8.02~~ 8.42  
 Above 100 machines . . . ~~546.99~~ 574.34  
 Vending machines, cigarettes  
 Owners, operators, or managers of locations where cigarette vending machines are operated wholly or in part for profit. Each machine . . . ~~8.02~~ 8.42  
 Distributor's license (Placing for operation, distributing to location operators. Fee applicable if distributor maintains a place of business within the corporate limits of the City.)  
 Between one and not exceeding 50 machines, each . . . ~~8.02~~ 8.42  
 More than 50 but not exceeding 100 . . . ~~501.41~~ 526.48  
 More than 100 but not exceeding 200 . . . ~~668.54~~ 701.97

More than 200 but not exceeding 300 . . . ~~835.66~~ 877.44  
More than 300 but not exceeding 600 . . . ~~1002.79~~ 1052.93  
More than 600 machines . . . ~~1169.78~~ 1228.27

#### Weighing machines

Owners, operators, or managers of locations where weighing machines are operated wholly or in part for profit. Each machine . . . ~~13.38~~ 14.05

Distributor's license (Placing for operation, distributing to location operators. Fee applicable if distributor maintains a place of business within the corporate limits of the City.)

Between one and not exceeding 30 machines . . . ~~13.38~~ 14.05

More than 30 and not exceeding 50 machines . . . ~~300.80~~ 315.84

More than 50 and not exceeding 100 . . . ~~401.12~~ 421.18

More than 100 and not exceeding 150 . . . ~~455.82~~ 478.61

More than 150 machines, each machine . . . ~~2.67~~ 2.80

#### COLD STORAGE AND REFRIGERATION

Renting cold storage space to the public. Alone or in connection with any other business . . . ~~66.85~~ 70.19

COLLECTION AGENCY (Engaged in collecting claims and accounts, renting houses, and collecting rents, not licensed as a real estate agency permitting house renting.)

Alone or in connection with any other business. Each agency . . . ~~66.85~~ 70.19

#### COMMISSION MERCHANTS OR WHOLESALE DEALERS

Receiving fruit, vegetables, and produce, or other goods, wares, or merchandise on consignment . . . ~~133.71~~ 140.40

CONSULTANTS (See AGENCIES)

#### CONTRACTORS

Contractor's licenses shall be referred to the county occupational license division. (Resolution 2171)

Contractors maintaining general business office within City limits, unless otherwise licensed by the City . . . ~~66.85~~ 70.19

#### CREDIT REPORTING AND MERCANTILE AGENCIES

Permitting the operation of not exceeding five persons . . . ~~66.85~~ 70.19

Each agency, more than five persons, each agency . . . ~~133.71~~ 140.40

#### DANCING

Dance halls and ballrooms, public-each dance hall or ballroom . . . ~~12.16~~ 12.77

Dance studios and schools

Less than 50 pupils . . . ~~26.74~~ 28.08

More than 50 pupils . . . ~~53.46~~ 56.13

Assistant operator's license . . . ~~13.38~~ 14.05

DECORATORS (See also INTERIOR DECORATORS)

Bunting, flags, and pennants . . . ~~66.85~~ 70.19

DELICATESSEN (See FOOD SERVICE ESTABLISHMENTS)

DEPARTMENT AND GROCERY STORES (Construed to mean stores carrying five or more lines of goods subject to license under the provisions of this schedule and which are

permitted to handle any lines of goods, wares, or merchandise herein classified as mercantile lines, but does not permit the operation of any business or occupation specified to be "alone or in connection with any other business," for which additional license is required as provided in each such case. Retail, where the average value of stock of goods carried is as follows.)

Not exceeding \$5,000.00 . . . ~~66.85~~ 70.19

More than \$5,000.00, not exceeding \$10,000.00 . . . ~~133.74~~ 140.40

More than \$10,000.00, not exceeding \$20,000.00 . . . ~~200.56~~ 210.59

More than \$20,000.00, not exceeding \$50,000.00 . . . ~~300.80~~ 315.84

More than \$50,000.00, not exceeding \$100,000.00 . . . ~~515.04~~ 540.79

More than \$100,000.00 . . . ~~501.38~~ 526.45

#### DETECTIVE AGENCY

Per detective . . . ~~66.85~~ 70.19

#### DIRECTORIES

Alone or in connection with any other business, each person compiling, making, or offering directories for sale . . . ~~66.85~~ 70.19 DISPLAY ROOM OR SHOWROOM

For hire . . . ~~26.74~~ 28.08

#### DISTRIBUTORS

Bottled water (See WATER)

Ice (See ICE, Distributors)

#### DOG OR OTHER SMALL ANIMAL

Exhibition, each day . . . ~~60.78~~ 63.82

Grooming (See zoning regulation) . . . ~~66.85~~ 70.19

DRAINAGE AND SEWER EXCAVATING AND SEWER CONSTRUCTION . . . ~~133.74~~ 140.40

#### DRAMATIC OR THEATRICAL TROUPES OR COMPANIES

Each performance (where performance not given in local licensed theater) . . . ~~60.78~~ 63.82

DREDGING CONTRACTORS . . . ~~133.74~~ 140.40

DRESSMAKING OR HEMSTITCHING (Alone or in connection with any other business, does not permit stock without merchant's license)

When employing one and not exceeding three persons . . . ~~26.74~~ 28.08

More than three persons . . . ~~300.80~~ 315.84

DRUGS (Retail dealer in. Permits, in addition to stock of drugs and drug sundries and filling prescriptions, lines of candy and confectionery, cigar stand, newsstand, stationery, sundries, toilet articles, toys, and such other lines as are generally handled by a drugstore; but does not permit lunchstand or soda fountain; which must be licensed separately where the average value of stock of goods carried is as follows.)

Not exceeding \$1,000.00 . . . ~~33.39~~ 35.06

More than \$1,000.00, not exceeding \$3,000.00 . . . ~~40.14~~ 42.12

More than \$3,000.00, not exceeding \$5,000.00 . . . ~~66.85~~ 70.19

More than \$5,000.00, not exceeding \$10,000.00 . . . ~~133.74~~ 140.40

More than \$10,000.00, not exceeding \$20,000.00 . . . ~~200.56~~ 210.59

More than \$20,000.00, not exceeding \$50,000.00 . . . ~~200.56~~ 210.59

More than \$50,000.00 . . . ~~300.80~~ 315.84  
 DRY-CLEANING AGENCY (See CLEANING PLANTS AND AGENTS)  
 ELECTRIC COMPANIES . . . ~~334.27~~ 350.98  
 EMPLOYMENT AGENTS . . . ~~133.74~~ 140.40  
 EXERCISE STUDIOS . . . ~~66.85~~ 70.19  
 EXPORT AND IMPORT FIRMS . . . ~~133.74~~ 140.40  
 EXPRESS COMPANIES . . . ~~504.38~~ 526.45  
 FACTORIES (Each person engaged in the business of manufacturing any goods, wares, or merchandise, packing houses, and towel supply companies, shall be required to cover such manufacturing by taking out a factory license, to manufacture and sell the products manufactured at wholesale only, employing including owners and operators as follows.)  
 Not exceeding five persons . . . ~~66.85~~ 70.19  
 More than five, not exceeding ten persons . . . ~~133.74~~ 140.40  
 More than 10, not exceeding 15 persons . . . ~~200.56~~ 210.59  
 More than 15, not exceeding 25 persons . . . ~~300.80~~ 315.84  
 More than 25 persons . . . ~~404.12~~ 421.18  
 FERTILIZERS (Agents, dealers, or manufacturers; alone or in connection with any other business, requires brokers' license, see BROKERS.)  
 FILLING STATIONS (See AUTOMOBILES, Service stations)  
  
 FINANCE AND SMALL LOAN COMPANIES (Any person who engages in a financing service by negotiating or effecting the purchase or collection of deferred merchandise purchase agreement or notes.) . . . ~~300.80~~ 315.84  
 FISH, FRUITS, VEGETABLES, OR PRODUCE (See COMMISSION MERCHANTS OR WHOLESALE DEALERS; PACKERS or SHIPPERS; PEDDLERS)  
 FIVE-AND TEN-CENT OR VARIETY STORES (See DEPARTMENT AND GROCERY STORES)  
 FLORIST AND DEALERS IN CUT FLOWERS . . . ~~66.85~~ 70.19  
 FOOD SERVICE ESTABLISHMENTS (Any place of business which serves food or refreshments to the general public in a regular dining room, cafe, cafeteria, tea room, soda fountain, barbecue stand, delicatessen, catering firms, cold drink stand, etc., and also including snack counters in establishments where the principal business is other than the serving of food or refreshments.)  
 Where seating arrangements are provided:  
 Up to 30 seats . . . ~~66.85~~ 70.19  
 For each additional seat . . . ~~0.64~~ 0.67  
 Take-out service:  
 In addition to seating arrangements or counter service . . . ~~26.74~~ 28.08  
 Take-out service only . . . ~~66.85~~ 70.19  
 Counter seating and service:  
 In addition to seating arrangements or take-out service . . . ~~26.74~~ 28.08  
 Counter service only . . . ~~66.85~~ 70.19  
 Prepackaged foods and confectionery may be sold without additional license, if stock carried does not exceed \$200.00. If stock exceeds \$200.00 a merchant license is also

required.

Stock from \$200.00 to \$1,000.00 . . . ~~53.49~~ 56.16

For each additional \$1,000.00 or fraction thereof . . . ~~6.66~~ 6.99

FREIGHT FORWARDING AND TRANSFER AND TRANSPORTATION COMPANIES (See TRANSFER AND FREIGHT FORWARDING COMPANIES)

FRESH MEATS (Retailer dealer in, see BUTCHERS AND BUTCHER SHOPS)

FRUIT, FISH, VEGETABLE, OR PRODUCE (See COMMISSION MERCHANTS OR WHOLESALE DEALERS; PACKERS OR SHIPPERS; PEDDLERS)

FUNERAL DIRECTORS AND UNDERTAKERS

Alone or in connection with any other business (not permitting embalming, for which professional embalmers' license is required) with stock, on consignment or otherwise, including ambulance and hearse equipment, as follows:

Not exceeding \$2,000.00 . . . ~~40.11~~ 42.12

More than \$2,000.00, not exceeding \$5,000.00 . . . ~~66.85~~ 70.19

More than \$5,000.00, not exceeding \$10,000.00 . . . ~~133.71~~ 140.40

More than \$10,000.00 . . . ~~200.56~~ 210.59

FURNITURE, HOUSE FURNISHINGS, ETC.

Movers and packers (See TRANSFER AND FREIGHT FORWARDING COMPANIES)

Secondhand dealers in. (Permitted to deal in secondhand goods of all kinds, except wearing apparel . . . ~~243.11~~ 255.27

FURS

Dealers in. Alone or in connection with any other business . . . ~~26.74~~ 28.08

FUTURES AND OPTIONS

Broker in . . . ~~835.66~~ 877.44

GALLERY, SHOOTING . . . ~~66.85~~ 70.19

GARAGE, PUBLIC (See AUTOMOBILES, Garages)

GARBAGE COLLECTION, PRIVATE CONTRACTORS . . . ~~121.55~~ 127.63

GAS COMPANY OR WORKS

Each company or work . . . ~~334.27~~ 350.98

GOLF DRIVING RANGES . . . ~~66.85~~ 70.19

GREENHOUSES (See FLORISTS AND DEALERS IN CUT FLOWERS)

GROCERY STORES (See DEPARTMENT AND GROCERY STORES)

HAIRDRESSERS (See BEAUTY PARLORS)

HALLS, PUBLIC, FOR HIRE . . . ~~26.74~~ 28.08

HATS, CLEANING AND BLOCKING

Alone or in connection with any other business . . . ~~26.74~~ 28.08

HEALTH STUDIO (See EXERCISE STUDIOS)

HOME MAINTENANCE SERVICE (Providing gardening and lawn care, excluding TREE-TRIMMER, and/or providing house and window cleaning services.)

With one to five employees . . . ~~66.85~~ 70.19

With six to ten employees . . . ~~133.71~~ 140.40

11 and over, each additional employee . . . ~~10.94~~ 11.49

HOSPITALS, SANITARIUMS, OR OTHER SIMILAR INSTITUTIONS

Privately owned and operated for profit . . . ~~66.85~~ 70.19

HOTELS (Must be licensed by State of Florida, department of Hotels and Motels. Does not permit dining room without food service establishment license.)

Hotel rooms, not including two rooms permitted for living quarters for manager or owner, to be taxed at the rate of ~~\$3.65~~ 3.83 per room.

Hotel rooms and apartments in one building to be taxed at the rate of ~~\$3.65~~ 3.83 per hotel room and ~~\$4.86~~ 5.10 per apartment.

HOUSE-MOVING (Does not permit moving houses without permit for each house. As to further regulations, see the building code book of the City . . . ~~66.85~~ 70.19)

#### HYPNOTISTS

Each practicing hypnotist:

Where fees are charged . . . ~~4253.48~~ 1316.15

Where no fees are charged, but contributions accepted . . . ~~4671.33~~ 1754.90

#### ICE

Distributors (Not licensed as ice manufacturers, and who engage in the distribution or sale of ice, either by contract, using trucks or vehicle not owned by the manufacturer):

Not exceeding two vehicle . . . ~~26.74~~ 28.08

More than two, not exceeding four vehicles . . . ~~53.49~~ 56.16

More than four, not exceeding seven vehicles . . . ~~66.85~~ 70.19

Each additional vehicle . . . ~~7.99~~ 8.39

Manufacturers:

For each daily ton capacity . . . ~~6.66~~ 6.99

Retail dealers in: Not to apply to regular licensed ice manufacturers or distributors . . . ~~26.74~~ 28.08

ICE-SKATING RINK . . . ~~300.80~~ 315.84

#### IMPORT-EXPORT SERVICES

Each office (or agent) within City . . . ~~433.74~~ 140.40

INSURANCE ADJUSTERS . . . ~~66.85~~ 70.19

INSURANCE AGENCY (The following license fees are required to be paid by each person operating an insurance agency in the City. A separate license shall be required for each separate location and for each person connected with the agency engaged in soliciting or taking applications for, negotiating, effecting, or collection premiums for (I) casualty and liability insurance; (II) fire insurance; (III) industrial and funeral benefit insurance; and, (IV) life insurance; provided that each insurance company represented by the agency shall first have taken out a license as provided herein, permitting its operation with any duly licensed insurance agency in the City.)

Permitting the operation of but one person . . . ~~66.85~~ 70.19

For each additional person as described herein . . . ~~8.02~~ 8.42

INSURANCE COMPANY (Any insurance company doing business within the City; providing insurance coverage for any person, firm, corporation or other entity within the City; providing insurance coverage for any property, real or personal, located within the City . . . ~~445.76~~ 121.55)

INSURANCE TRAVELING AGENT (Traveling insurance agent or solicitor, soliciting insurance of any kind, for mutual, reciprocal, or other associations, companies or exchanges. Not permitted to operate under resident agent's license nor to solicit business

for a company not licensed to operate by the State of Florida.)

Each agent . . . ~~66.85~~ 70.19

INTERIOR DECORATORS (Any person who, for compensation, plans the arrangement of furnishings for any building) . . . ~~66.85~~ 70.19

INVESTMENT COUNSELOR

Handling stocks, bonds, mortgages, and other securities, not otherwise licensed . . . ~~200.56~~  
210.59

JAI ALAI OR PELOTA

Conducting frontons for exhibitions:

For each day such fronton is actually operated for the exhibition of jai alai or pelota under the license granted by the State of Florida Racing Commission, no discount allowed. Per day . . . ~~24.34~~ 25.53

JANITORIAL SERVICE (See HOME MAINTENANCE SERVICE)

JOBBER OR WHOLESALE MERCHANTS (Require merchants' license, see MERCHANTS, Wholesale, Jobbers and Distributors)

LABORATORIES (See CLINICAL LABORATORY)

LANDSCAPING . . . ~~133.74~~ 140.40

LAUNDRIES (See CLEANING PLANTS AND AGENTS)

LAUNDROMATS (See COIN-OPERATED LAUNDRIES)

LAWYERS OR ATTORNEYS

For each lawyer or attorney at each separate location; not subject to discount . . . ~~36.47~~  
38.29

LOAN AGENTS OR INDIVIDUALS

Negotiating unsecured loans or loans secured by personal property, where the personal property is not taken into possession by the lender . . . ~~300.80~~ 315.84

Making loans secured by real estate, not to apply to bankers. Each agent . . . ~~133.74~~  
140.40

MACHINE AND REPAIR SHOPS

Machine and repair shops, except when licensed as SALES, SERVICE, AND RENTAL, shall be required to cover the operation of their different lines of business by taking out a machine and repair shop license, as follows:

Not exceeding two persons . . . ~~26.74~~ 28.08

More than two, not exceeding five persons . . . ~~40.14~~ 42.12

More than five persons . . . ~~66.85~~ 70.19

MAGAZINES, BOOKS, NEWSPAPERS, AND PERIODICALS (See NEWS DEALERS)

MANICURISTS (See BEAUTY PARLORS)

MANUFACTURERS (See FACTORIES)

MANUFACTURER'S AGENT or REPRESENTATIVES (See AGENCIES)

MAP AND PLAT MAKERS AND BLUE-PRINTING

Alone or in connection with any other business . . . ~~66.85~~ 70.19

MEATS, FRESH (Retail dealer in, see BUTCHERS AND BUTCHER SHOPS)

MERCHANTS (See also SALES, SERVICE, AND RENTAL.) If retail dealer, requires merchants' retail dealer license; if wholesale dealer, requires merchants' wholesale and jobbers license; if agent for, requires broker's license; provided that retail dealer, and



merchants-wholesale and jobber, paying license fees aggregating \$100.00 or more are permitted to do a mercantile brokerage business without additional license.

Retail. (Except drug stores, grocery stores, bakeries, and fruit stores.) Permitting any one to four lines of business for which merchant's license is required; provided, that the license shall permit but one location when the average value of stocks of goods carried is as follows:

Not exceeding \$1,000.00 . . . ~~53.49~~ 56.16

More than \$1,000.00, for each additional \$1,000.00 or fractional part thereof . . . ~~6.66~~ 6.99

Wholesale, jobber or distributor. An individual, company, copartnership, corporation, or agent therefor, who may or not maintain a fixed place of business in the City, who sells or offers to sell in large quantities which are beyond the needs of ordinary consumers, or for resale, or consigns or offers to consign for resale, any goods, wares, merchandise, or farm or grove products of any kind to any person or to any barber shop, beauty parlor, drug store, or food service establishment within the corporate limits of the City. All wholesale merchants, jobbers, or distributors shall have painted on each side of all wagons, trucks, passenger automobiles, or other delivery vehicles operated in or on the streets of the City, the name of the firm, location, and class of business so engaged. Further, each wholesale dealer, jobber, or distributor shall, before sending out any wagon, truck, passenger automobile, or any other delivery vehicle from the place of business so licensed for the purpose of delivering goods, furnish the driver with delivery sheets showing the name of customers, place of business, and quantity of goods, wares, or merchandise to be delivered by the driver of the delivery vehicle. Nothing herein shall be construed to effect the producer of farm and grove products, where they are being offered for sale or sold by the farmer or grower producing the products in the counties of Dade, Broward, Lee, Monroe, Collier, Martin, Glades, Okeechobee, or Palm Beach. Maintaining a place of business in the City and selling or delivering any goods, wares, or merchandise to any person outside the corporate limits of the City and not paying a wholesale merchant's license tax in the City . . . ~~133.74~~ 140.40

Having capital invested as follows:

Not exceeding \$10,000.00 . . . ~~133.74~~ 140.40

More than \$10,000.00, not exceeding \$25,000.00 . . . ~~200.56~~ 210.59

More than \$25,000.00, not exceeding \$50,000.00 . . . ~~191.04~~ 200.56

More than \$50,000.00, not exceeding \$100,000.00 . . . ~~291.72~~ 306.31

More than \$100,000.00 . . . ~~401.12~~ 421.18

MERRY-GO-ROUND

Alone or with any other business, each merry-go-round, each week . . . ~~60.78~~ 63.82

MESSENGER SERVICE

Alone or in connection with any other business . . . ~~26.74~~ 28.08

MILK

Distributing station, alone or in connection with any other business, employing delivery vehicles as follows:

Not exceeding two vehicles . . . ~~26.74~~ 28.08

More than two, not exceeding four vehicles . . . ~~53.49~~ 56.16

More than four vehicles . . . ~~66.85~~ 70.19

## MOTION PICTURES

Theater: (For each seat in any theater, with minimum amount of \$100.00 for each separate location of theaters). Per seat . . . ~~0.44~~ .46

Drive-in theater-per vehicle speaker . . . ~~0.44~~ .46

Producers . . . ~~66.85~~ 70.19

MOTORCYCLES (See AUTOMOBILES)

MOVERS AND PACKERS (Household effects, furniture, etc., see TRANSFER AND FREIGHT FORWARDING COMPANIES)

MOVING HOUSES (See HOUSE-MOVING)

MOVING OR MOTION PICTURE (See MOTION PICTURES)

MUSEUM OR STOREROOM SHOW

Exhibiting articles and relics of historical interest, productions of art, and freaks of nature, where no performance is given, with admission charges as follows:

Not exceeding \$0.10 each . . . ~~200.56~~ 210.59

More than \$0.10, not exceeding \$ .25 each . . . ~~200.56~~ 210.59

More than \$0.25 each . . . ~~250.69~~ 263.22

With admission free where contributions are accepted . . . ~~200.56~~ 210.59

MYSTICISM (Including astrologists, clairvoyants, fortune-tellers, horoscopists, palmists, phrenologists, spiritualists, and similar occupations.)

Each person practicing where fees are charged . . . ~~4253.48~~ 1316.15

Where no fees are charged but contributions accepted . . . ~~1674.33~~ 1754.90

NEWS DEALERS (Except drugstores)

Permitting the sale of books to read, magazines, periodicals, and newspapers. Not permitting the sale of ruled, loose-leaf, or other books of a similar nature for which merchants' license is required. Alone or in connection with any other business carrying stock as follows:

Not exceeding \$500.00 . . . ~~26.74~~ 28.08

More than \$500.00 . . . ~~66.85~~ 70.19

NIGHTCLUBS OR CABARETS

Any restaurant or cafe or any place operated after 11:00 p.m. where food or refreshments or liquors are sold or served, at which or in connection with which, any live band, "show," theatrical, or similar entertainment is given (license not prorated) . . . ~~835.66~~ 877.44

NUMISMATIC SUPPLIES (See PHILATELIC AND NUMISMATIC SUPPLIES)

NURSERIES (See SCHOOLS AND NURSERIES)

OCCUPANCY ONLY . . . ~~66.85~~ 70.19

OPTIONS AND FUTURES (Brokers in, requires broker's license, see BROKERS)

PACKERS AND MOVERS (Household effects, furniture, etc., see TRANSFER AND FREIGHT FORWARDING COMPANIES)

PACKERS OR SHIPPERS

Construed to mean any person taking orders for the shipment of fruit, nuts, crystallized candies or candied fruits, coconut lamps, or any other coconut novelties . . . ~~66.85~~ 70.19

Fish, fruit, vegetables, or produce. Persons engaged in buying, packing, selling, shipping, or soliciting on consignment, shipments of fish, fruit, vegetables, or produce. However, this

license shall not be required where packers and shippers are located in their own packinghouse, for which packinghouse license has been paid . . . ~~66.85~~ 70.19

PAVING AND ROAD CONSTRUCTION CONTRACTORS . . . ~~133.71~~ 140.40

PEDDLERS (Retail, whose established place of business is within the corporate limits of the City.)

Selling:

Balloons and souvenir items. Each person . . . ~~26.74~~ 28.08

Bread, cake, pastry, pie, or other bakery goods.

Each vehicle . . . ~~133.71~~ 140.40

Candy, ice-cream, peanuts, or popcorn, on the streets. Each person or vehicle . . . ~~26.74~~ 28.08

Chicken and eggs. Each vehicle . . . ~~133.71~~ 140.40

Fruit, vegetables, and produce. Each vehicle . . . ~~66.85~~ 70.19

(No vehicle shall be used for the purpose of peddling at retail unless a decal furnished by the City be displayed.)

For each additional salesman or helper in excess of two persons accompanying any vehicle selling at retail bread and the like, chickens and eggs, and fruit, vegetables, and produce . . . ~~26.74~~ 28.08

PERIODICALS, BOOKS, MAGAZINES, AND NEWSPAPERS (Dealer in, See NEWS DEALERS)

PHARMACY (See DRUGS, Retail dealer in)

PHILATELIC AND NUMISMATIC SUPPLIES

Where the value of stock carried is as follows:

Not exceeding \$1,000.00 . . . ~~53.49~~ 56.16

More than \$1,000.00 for each additional \$1,000.00 or fractional part thereof . . . ~~6.66~~ 6.99

PHOTOGRAPHER OR PHOTO FINISHERS . . . ~~66.85~~ 70.19

Does not permit the selling of cameras or photographic supplies without merchant's licenses, alone or in connection with any other business.

Studios . . . ~~66.85~~ 70.19

Transient, itinerant, canvassing, or soliciting . . . ~~200.56~~ 210.59

PLAT AND MAP MAKERS AND BLUE-PRINTING

Alone or in connection with any other business . . . ~~66.85~~ 70.19

POPCORN MACHINES OR STANDS . . . ~~26.74~~ 28.08

PRESSING (See CLEANING PLANTS AND AGENTS)

PRINTERS AND OFFSET PRESS

Printing and offset press shops shall be required to cover such by taking out a license, as follows:

Employing, including owners and operators:

Not exceeding five persons . . . ~~66.85~~ 70.19

More than five, not exceeding ten persons . . . ~~133.71~~ 140.40

More than ten, not exceeding 15 persons . . . ~~200.56~~ 210.59

More than 15, not exceeding 20 persons . . . ~~300.80~~ 315.84

More than 25 persons . . . ~~401.12~~ 421.18

PRODUCE (See COMMISSION MERCHANTS OR WHOLESALE DEALERS; PEDDLERS; PACKERS OR SHIPPERS)

#### PROFESSIONAL

The following practitioners are classed as professional and each person engaged in the practice of any such profession is required to cover his practice by taking out a professional license as follows:

Each person engaged in the practice of any profession herein listed as a profession permitting the operation of but one person . . . ~~66.85~~ 70.19

For each additional partner or person practicing the profession listed and operating in connection with a person duly licensed as provided herein. License shall be issued in the name of the person so licensed, permitting the operation of the additional person in connection with the person taking out this additional license, each additional person as provided herein . . . ~~26.74~~ 28.08

Accountants and auditors.

Architects.

Chemists.

Chiropractors.

Dentists.

Dental technicians.

Dietitians

Embalmers.

Engineers.

Foresters.

Medical doctors.

Nurses.

Opticians.

Optometrists.

Osteopathic medical examiners.

Podiatrists.

Physical therapists.

Psychiatrists.

Psychologists.

Psychotherapists.

Surgeons.

Teachers and tutors.

Veterinarians.

#### PUBLIC AMUSEMENTS

Place of, not otherwise provided for . . . ~~835.66~~ 877.44

#### RACING

Displaying, selling, or offering for sale, sheets, papers, or pamphlets predicting outcome of horse or dog race . . . ~~401.12~~ 421.18

Dog racing:

Persons conducting (for each day races are conducted under license granted by the State

of Florida Racing Commission) per day . . . ~~424.55~~ 127.63

RAILROAD COMMERCIAL AGENTS (See SOLICITING)

REAL ESTATE AGENT AND BROKER

Agent . . . ~~26.74~~ 28.08

Broker . . . ~~66.85~~ 70.19

The Real Estate Broker shall be responsible for submitting with his own application for occupational license a listing of all salesmen or brokers who have placed their board of Real Estate licenses with the Real Estate Broker. He shall also be responsible for seeing that the listing is updated during the license year so that a current listing will be maintained at all times.

REFRIGERATION AND COLD STORAGE (See COLD STORAGE AND REFRIGERATION)

RENT COLLECTION AND HOUSE RENTING (See COLLECTION AGENCY)

RENTAL (automobile rental, see AUTOMOBILE; bicycles and small appliances, see SALES, SERVICE, AND RENTAL)

REPAIR SHOP (See SALES, SERVICE, AND RENTAL or MACHINE AND REPAIR SHOP)

RESTAURANTS (See FOOD SERVICE ESTABLISHMENTS)

RINKS

Ice skating or roller skating . . . ~~300.80~~ 315.84

Owner or operators . . . ~~66.85~~ 70.19

ROOMING HOUSES, OR ROOMS-FOR-RENT (Must be licensed by the Division of Hotels and Restaurants.)

Every building or other structure kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are supplied for pay to transient or permanent guests or tenants shall be deemed a rooming house. In determining the number of rooms in any building used as a rooming house, only bedrooms, sleeping quarters, or sleeping porches which are for rent are to be counted.

Not exceeding two rooms . . . ~~7.99~~ 8.39

More than two, not exceeding five rooms . . . ~~13.38~~ 14.05

More than five, not exceeding ten rooms . . . ~~26.74~~ 28.08

More than ten, not exceeding 12 rooms . . . ~~40.11~~ 42.12

ROYALTY AND COPYRIGHT AGENTS AND SALESMEN

Each person, as agent for another or as the representative of another in any capacity, collecting or attempting to collect, or receiving money or other valuable consideration for rights, royalty, rents, or fees on copyrighted music, books, recorded music for mechanical reproduction radio programs, or patents. Per agent . . . ~~66.85~~ 70.19

RUGS AND CARPETS (Cleaning, see CLEANING CARPETS AND RUGS; sales, see MERCHANTS)

SALES, SERVICE, AND RENTAL (Including appliances, bicycles, golfcarts, yard maintenance equipment and similar machines, air-conditioners, radios, televisions, and similar equipment.)

One to four lines of goods:

Sales:

Stock not exceeding \$1,000.00 . . . ~~53.49~~ 56.16

More than \$1,000.00, for each additional \$1,000.00 . . . ~~6.66~~ 6.99

Service:

(Including warranty service) . . . ~~26.74~~ 28.08

Rental:

(In connection with other license) . . . ~~26.74~~ 28.08

Not otherwise licensed . . . ~~66.85~~ 70.19

SANITARIUMS, HOSPITALS AND SIMILAR INSTITUTIONS.

Privately owned and operated for profit . . . ~~66.85~~ 70.19

SCHOOLS AND NURSERIES

For a private, for-profit, school, nursery, business or commercial school . . . ~~66.85~~ 70.19

SECONDHAND DEALERS (Automobiles, automobile trucks, or other motor-driven vehicles, see AUTOMOBILES.)

Boots and shoes . . . ~~200.56~~ 210.59

Clothing . . . ~~200.56~~ 210.59

Furniture and house furnishing. (Permitted to deal in secondhand goods of all kinds, except wearing apparel) . . . ~~200.56~~ 210.59

SECURITIES, BONDS, STOCKS, AND MORTGAGES

Broker in. Alone or in connection with any other business . . . ~~200.56~~ 210.59

SHIP, RAILROAD AND AIRLINES AGENTS. Each transportation company maintaining a place of business other than the terminal, each agent (except travel agents) . . . ~~66.85~~ 70.19

Retail Sales. Soliciting orders to sell by samples or otherwise, furniture, household goods, builder's supplies, musical instruments or other goods, wares, or merchandise at retail, representing business houses outside the City . . . ~~200.56~~ 210.59

Shipments of fish, fruit, vegetables, or produce on consignment: (See COMMISSION MERCHANT OR WHOLESALE DEALERS)

SHIPPERS AND PACKERS (See PACKERS OR SHIPPERS)

SHOE AND BOOT REPAIR SHOP (See BOOT AND SHOE REPAIR SHOP)

SHOE-SHINER (See BOOTBLACK STAND)

SHOOTING GALLERY . . . ~~66.85~~ 70.19

SIGHT-SEEING AUTOMOBILES OR VEHICLES (See AUTOMOBILES)

SKATING RINKS

Ice skating . . . ~~300.80~~ 315.84

Roller skating . . . ~~300.80~~ 315.84

SOUVENIR AND CANDY PEDDLERS (See PEDDLERS)

STAMP COMPANIES, TRADING

Persons conducting a trading stamp business . . . ~~504.38~~ 526.45

STOCKS, BONDS, MORTGAGES, OR OTHER SECURITIES

Dealers in. Alone or in connection with any other business . . . ~~200.56~~ 210.59

STORAGE WAREHOUSES

Alone or in connection with any other business with floor space (regardless of whether used

for storage or not) as follows:

Not exceeding 5,000 square feet . . . ~~66.85~~ 70.19

More than 5,000, not exceeding 10,000 square feet . . . ~~133.74~~ 140.40

More than 10,000, not exceeding 15,000 square feet . . . ~~200.56~~ 210.59

More than 15,000, not exceeding 25,000 square feet . . . ~~200.56~~ 210.59

More than 25,000, not exceeding 50,000 square feet . . . ~~300.70~~ 315.74

More than 50,000 square feet . . . ~~401.12~~ 421.18

STOREROOM SHOW OR MUSEUM (See MUSEUM OR STOREROOM SHOW)

SUPPLY HOUSES (Any person dealing in or handling any special or select lines of merchandise, such as barber shop supplies, beauty parlor supplies, dental supplies, medical or hospital supplies, or any other supplies not herein specified.)

Having capital invested as follows:

Not exceeding \$10,000.00 . . . ~~133.74~~ 140.40

More than \$10,000.00, not exceeding \$25,000.00 . . . ~~200.56~~ 210.59

More than \$25,000.00, not exceeding \$50,000.00 . . . ~~200.56~~ 210.59

More than \$50,000.00, not exceeding \$100,000.00 . . . ~~401.12~~ 421.18

More than \$100,000.00 . . . ~~501.38~~ 526.45

SWIMMING POOLS OR NATATORIUMS

Swimming pools, operated for profit, alone or in connection with any other business, but not including cabanas . . . ~~66.85~~ 70.19

Cabanas, operated for profit, in connection with swimming pools, per cabana . . . ~~4.86~~ 5.10

TAILOR

Tailor and alterations . . . ~~26.74~~ 28.08

TAXIDERMIST

(Does not permit stock, for which merchants' license is required.)

Each taxidermist . . . ~~26.74~~ 28.08

TELEGRAPH COMPANIES . . . ~~334.27~~ 350.98

TELEPHONE ANSWERING SERVICE . . . ~~66.85~~ 70.19

TELEPHONE COMPANIES . . . ~~334.27~~ 350.98

THEATERS (Per seat, with a minimum of 100) . . . ~~0.44~~ 0.46

Moving or motion pictures:

Per seat, with a minimum of 100 . . . ~~0.44~~ 0.46

Drive-ins with a minimum of 100:

Per vehicle speaker . . . ~~0.44~~ 0.46

Ticket broker. (Defined as any person who purchases tickets and sells them at prices greater than cost);

Each agent . . . ~~200.56~~ 210.59

THEATRICAL OR DRAMATIC TROUPES OR COMPANIES, SINGERS OR ENTERTAINERS, FOR PROFIT

Where performance is not given in local licensed theater, each performance . . . ~~60.78~~ 63.82

TICKET BROKER (Theater, See THEATERS, Ticket broker)

TOBACCO AND CIGARS

Retail dealers. (Alone or in connection with any other business, except drugstores). Carrying

stock as follows:

Not more than \$100.00 . . . ~~43.38~~ 14.05

More than \$100.00, not more than \$250.00 . . . ~~26.74~~ 28.08

More than \$250.00, not more than \$500.00 . . . ~~66.85~~ 70.19

More than \$500.00 . . . ~~133.71~~ 140.40

#### TRADING STAMP COMPANIES

Persons conducting . . . ~~504.38~~ 526.45

TRAILER, AUTOMOBILE (See AUTOMOBILES)

#### TRANSFER AND FREIGHT FORWARDING COMPANIES

Each established place of business . . . ~~133.71~~ 140.40

Freight forwarding, transportation, or general hauling; each vehicle as follows:

Not exceeding one vehicle . . . ~~26.74~~ 28.08

More than one, not exceeding three vehicles. . . ~~53.49~~ 56.16

More than three, not exceeding five vehicles . . . ~~80.23~~ 84.24

More than five, not exceeding ten vehicles . . . ~~133.71~~ 140.40

More than ten . . . ~~200.56~~ 210.59

Provided that no such vehicle shall be used unless a decal furnished by the City without additional cost be displayed on the right side of each vehicle engaged in the above business.

#### TRAVEL BUREAUS OR AGENCIES

Conducting, operating, or maintaining . . . ~~66.85~~ 70.19

#### TREE TRIMMERS . . . ~~66.85~~ 70.19

Before any person, firm, or corporation shall operate, conduct, or maintain tree-trimming services in the City, the person, firm, or corporation shall procure and file with the City Clerk a liability insurance policy insuring the person, firm, or corporation doing the tree-trimming and the City, against injury caused or occasioned by this activity in the sum of \$10,000.00 for injury to one person, \$20,000.00 for injury to more than one person in the same accident, and \$5,000.00 property damage in any one accident. The person, firm, or corporation operating, conducting, or maintaining the tree-trimming service shall be responsible for the removal and disposal of all bushes, cuttings, and limbs and other material occasioned by their activity.

TRUCKS, MOTOR (Dealer in, see AUTOMOBILES, Sales)

TYPEWRITERS, NEW OR REBUILT (See BUSINESS MACHINES)

UNDERTAKERS AND FUNERAL DIRECTORS (See FUNERAL DIRECTORS AND UNDERTAKERS)

VARIETY OR FIVE-AND TEN-CENT STORES (See DEPARTMENT AND GROCERY STORES)



VEGETABLES, FRUITS, OR PRODUCE (See COMMISSION MERCHANTS OR WHOLESALE DEALERS; PEDDLERS; PACKERS OR SHIPPERS)

VENDING MACHINES (See COIN-OPERATED MACHINES)

WAREHOUSES, STORAGE (See STORAGE WAREHOUSES)

WATER

Bottled, aerated, distilled or mineral, drinking, distributors. Employing delivery as follows:

Not exceeding two vehicles . . . ~~66.85~~ 70.19

More than two, not exceeding four vehicles . . . ~~133.71~~ 140.40

More than four vehicles . . . ~~200.56~~ 210.59

WATERWORKS COMPANIES. Person operating companies engaged in furnishing and distributing drinking or other water through underground supply pipe systems. Each company . . . ~~501.38~~ 526.45

WEAPONS

Must be state approved. (Including ammunitions and pistols, guns, knives, rifles, and similar weapons.) Retail sales . . . ~~250.69~~ 263.22

WHOLESALE MERCHANTS AND JOBBERS (Require merchants' license, see MERCHANTS, Wholesale, Jobbers and Distributors)

YACHT BROKERS (Require broker's license, see BROKERS)

OTHER LICENSES

Every business, occupation, profession, or exhibition, substantial, fixed, or temporary, engaged in by any person whether in a building, or tent, or upon the street, vacant lot, or anywhere in the open air in the City not herein specifically designated, shall pay a license fee Business Tax of

~~66.85~~ 70.19

**Section 2:** That all Ordinances or parts of Ordinances in conflict herewith are hereby repealed insofar as they are in conflict.

**Section 3:** That the provisions of this Ordinance shall be effective immediately upon adoption by the City Council.

**PASSED ON FIRST READING** this \_\_\_\_ day of \_\_\_\_\_, 2015, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

**PASSED AND ADOPTED ON SECOND READING** this \_\_ day of \_\_\_\_\_, 2015, on a motion made by \_\_\_\_\_ and seconded by \_\_\_\_\_.

Vice Mayor Best \_\_\_\_\_  
Councilman Bain \_\_\_\_\_  
Councilwoman Buckner \_\_\_\_\_  
Councilman Petralanda \_\_\_\_\_  
Mayor Garcia \_\_\_\_\_

\_\_\_\_\_  
Zavier M. Garcia, Mayor

ATTEST:

\_\_\_\_\_  
Erika Gonzalez-Santamaria, MMC, City Clerk

APPROVED AS TO LEGALITY AND FORM:

\_\_\_\_\_  
Jan K. Seiden, City Attorney

Words ~~stricken through~~ shall be deleted. Underscored words constitute the amendment proposed. Words remaining are now in effect and remain unchanged.

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
100	Abstract Company	\$121.55	\$127.63	\$6.08	5%
200	Advertising; each company	\$501.41	\$526.48	\$25.07	5%
210	Advertising; in street, no veh	\$66.85	\$70.19	\$3.34	5%
220	Advertising; in street, ea veh	\$66.85	\$70.19	\$3.34	5%
400	Agencies, book or canvasser	\$26.74	\$28.08	\$1.34	5%
410	Agencies-Consultant	\$66.85	\$70.19	\$3.34	5%
420	Agencies-Employment	\$133.71	\$140.40	\$6.69	5%
430	Manufacturers Agents or Reps.	\$66.85	\$70.19	\$3.34	5%
440	Theatrical or Talent	\$133.71	\$140.40	\$6.69	5%
450	Tax; each agent	\$133.71	\$140.40	\$6.69	5%
460	Tax; each agency	\$133.71	\$140.40	\$6.69	5%
470	Travel Agency or Bureau	\$66.85	\$70.19	\$3.34	5%
500	Aircraft & Aircraft Parts	\$66.85	\$70.19	\$3.34	5%
60/600	Alterations Clothing Tailor	\$26.74	\$28.08	\$1.34	5%
700	Ambulance Service or business	\$40.11	\$42.12	\$2.01	5%
410	Ambulance Service-over one ambulance	\$26.74	\$28.08	\$1.34	5%
800	Amusement Arcade to 50 machine	\$66.85	\$70.19	\$3.34	5%
810	Amusement Arcade, 51-150 machines	\$133.71	\$140.40	\$6.69	5%
820	Amusement Arcade, 101-150 machines	\$200.56	\$210.59	\$10.03	5%
830	Amusement Arcade, +150 machines	\$200.56	\$210.59	\$10.03	5%
900	Amusements Public Place of	\$835.66	\$877.44	\$41.78	5%
1000	Antique Shop Inv to \$1000	\$53.49	\$56.16	\$2.67	5%
1010	Antique Shop Inv eea add'l \$1000	\$6.66	\$6.99	\$0.33	5%
1020	Cabanas	\$4.86	\$5.10	\$0.24	5%
1100	Apartment Houses-Per Unit*	\$4.86	\$5.10	\$0.24	5%
1200	Archery Range	\$66.85	\$70.19	\$3.34	5%
1300	Armored Car Service	\$66.85	\$70.19	\$3.34	5%
1307	Auto; Garage-Store 50 cars	\$133.71	\$140.40	\$6.69	5%
1400	Art or Photographic Studio	\$66.85	\$70.19	\$3.34	5%
1500	Attorneys	\$36.47	\$38.29	\$1.82	5%
1600	Auctioneers	\$501.38	\$526.45	\$25.07	5%
1610	Auctioneers for sale each day	\$60.78	\$63.82	\$3.04	5%
1800	Auto Garage PVT-ea pkg space	\$3.65	\$3.83	\$0.18	5%
1803	Auto Garage store-to 25 cars	\$40.11	\$42.12	\$2.01	5%
1805	Auto Garage store- 25-50 cars	\$66.85	\$70.19	\$3.34	5%
1807	Auto Garage store- +50 cars	\$133.71	\$140.40	\$6.69	5%
1810	Auto Renting U drive it	\$364.65	\$382.88	\$18.23	5%
1815	Auto Taxicab Operator (Per cab)	\$2.44	\$2.56	\$0.12	5%
1820	Auto Taxi Sightsee to 10 persons	\$26.74	\$28.08	\$1.34	5%
1822	Auto Taxi Sightsee 11-20 persons	\$40.11	\$42.12	\$2.01	5%
1823	Auto Taxi Sightsee 21 Plus persons	\$66.85	\$70.19	\$3.34	5%
1825	Auto; hire and rent vehicles	\$24.31	\$25.53	\$1.22	5%
1830	Auto Repair shop 1-5 persons	\$133.71	\$140.40	\$6.69	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
1833	Auto Repair shop +5 persons per	\$12.16	\$12.77	\$0.61	5%
1835	Auto sale ea location	\$200.56	\$210.59	\$10.03	5%
1838	Auto sale ea add'l location	\$133.71	\$140.40	\$6.69	5%
1840	Auto sale used autos	\$200.56	\$210.59	\$10.03	5%
1845	Motorcycle Repair and svc.	\$66.85	\$70.19	\$3.34	5%
1847	Motorcycles add'l line of make	\$66.85	\$70.19	\$3.34	5%
1850	Auto; trailers-one line make	\$66.85	\$70.19	\$3.34	5%
1853	Auto trailers-2 plus lines of make	\$66.85	\$70.19	\$3.34	5%
1860	Auto Service Station	\$121.55	\$127.63	\$6.08	5%
1861	Accessories over \$500 less than \$1000	\$53.49	\$56.16	\$2.67	5%
1863	Auto service sta ea 1000 xcess	\$6.66	\$6.99	\$0.33	5%
1870	Auto fill station to 4 pumps	\$66.85	\$70.19	\$3.34	5%
1873	Auto fill station ea add'l pump	\$13.38	\$14.05	\$0.67	5%
1880	Auto; Mach-Rpr shop 1-5 persons	\$133.71	\$140.40	\$6.69	5%
1883	Auto Mach-Rpr shop ea add'l person	\$12.16	\$12.77	\$0.61	5%
1885	Auto tire prp second hand tires	\$66.85	\$70.19	\$3.34	5%
1890	Auto trailer rental	\$133.71	\$140.40	\$6.69	5%
1900	Bakeries up to 5 del trucks	\$66.85	\$70.19	\$3.34	5%
1910	Bakeries more than 5 del trucks	\$300.80	\$315.84	\$15.04	5%
1920	Bakeries retail up to 2 del trucks	\$26.74	\$28.08	\$1.34	5%
1930	Bakeries retail ea add'l del trucks	\$26.74	\$28.08	\$1.34	5%
1940*	Bakeries up to 5 del trucks	\$66.85	\$70.19	\$3.34	5%
2000	Ballrooms or dance halls	\$133.71	\$140.40	\$6.69	5%
2100	Bankruptcy; period to 15 days	\$133.71	\$140.40	\$6.69	5%
2110	Bankruptcy period 16-30 days	\$121.55	\$127.63	\$6.08	5%
2120	Bankruptcy period 31-60 days	\$182.33	\$191.45	\$9.12	5%
2130	Bankruptcy Supply sale period	\$60.78	\$63.82	\$3.04	5%
2140	Bankruptcy sale each day	\$243.11	\$255.27	\$12.16	5%
2200	Banks or Trust	\$300.80	\$315.84	\$15.04	5%
2300	Barber-first chair	\$20.03	\$21.03	\$1.00	5%
2310	Barber-ea add'l chair	\$13.38	\$14.05	\$0.67	5%
2400	Beauty Shop	\$20.03	\$21.03	\$1.00	5%
2410	Beauty Parlor ea add'l chair	\$13.38	\$14.05	\$0.67	5%
2420	Beauty parlor ea perm machine	\$13.38	\$14.05	\$0.67	5%
2430	Beauty parlor ea manicure table	\$13.38	\$14.05	\$0.67	5%
2500	Blueprinting, map/plat makers	\$66.85	\$70.19	\$3.34	5%
2600	Bail Bondsmen	\$60.78	\$63.82	\$3.04	5%
2700	Bonds, stock, mortgage broker	\$200.56	\$210.59	\$10.03	5%
2800	Boot/shoe repair by hand	\$26.74	\$28.08	\$1.34	5%
2810	Boot/shoe repair by machine	\$40.11	\$42.12	\$2.01	5%
2900	Bootblack stand, each chair	\$6.66	\$6.99	\$0.33	5%
3000	Boots/shoes secondhand retail	\$200.56	\$210.59	\$10.03	5%
3100	Bottles secondhand dealers	\$66.85	\$70.19	\$3.34	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
3200	Bowling; one alley	\$66.85	\$70.19	\$3.34	5%
3210	Bowling ea add'l alley	\$40.11	\$42.12	\$2.01	5%
3300	Brokers; boats, ship, yachts	\$133.71	\$140.40	\$6.69	5%
3310	Brokers; business	\$66.85	\$70.19	\$3.34	5%
3320	Brokers customse (sp)	\$133.71	\$140.40	\$6.69	5%
3330	Brokers futures and options	\$835.66	\$877.44	\$41.78	5%
3333	Brokers-Mortgages/Stock	\$200.56	\$210.59	\$10.03	5%
3340	Brokers-Mercantile	\$133.71	\$140.40	\$6.69	5%
3350	Broker; theater tickets	\$200.56	\$210.59	\$10.03	5%
3400	Building and Loan Associations	\$300.80	\$315.84	\$15.04	5%
3500	Business machines; stock to \$5000	\$133.71	\$140.40	\$6.69	5%
3510	Business machines; stock +\$5000	\$200.56	\$210.59	\$10.03	5%
3800	Butcher and shops wholesale	\$66.85	\$70.19	\$3.34	5%
3810	Butcher and shops; rtl 2 cutters	\$26.74	\$28.08	\$1.34	5%
3820	Butcher and shops; rtl 3-5 cutters	\$66.85	\$70.19	\$3.34	5%
3830	Butcher and shops; rtl 6+ cutters	\$133.71	\$140.40	\$6.69	5%
3900	Carnivals; temp encl-one day	\$455.82	\$478.61	\$22.79	5%
3910	Carnivals; ea add'l day	\$273.48	\$287.15	\$13.67	5%
4000	Carpet & Rug installation	\$66.85	\$70.19	\$3.34	5%
4100	Circuses; ea day	\$759.69	\$797.67	\$37.98	5%
4110	Circuses; ea parade	\$60.78	\$63.82	\$3.04	5%
4200	Cleaning carpets and rugs	\$26.74	\$28.08	\$1.34	5%
4300	Cleaning plants; gnl press, dye	\$133.71	\$140.40	\$6.69	5%
4310*	Cleaning plants/agents;retail	\$26.74	\$28.08	\$1.34	5%
4320	Cleaning plants/agents;retail	\$40.11	\$42.12	\$2.01	5%
4330	Cleaning plants; ea add'l steam	\$26.74	\$28.08	\$1.34	5%
4340	Cleaning agent; ea solicitor	\$200.56	\$210.59	\$10.03	5%
4400	Clinical Laboratory	\$66.85	\$70.19	\$3.34	5%
4500	Clothing; alter and tailor	\$26.74	\$28.08	\$1.34	5%
4510	Clothing; secondhand	\$200.56	\$210.59	\$10.03	5%
4600	Clubs, private	\$66.85	\$70.19	\$3.34	5%
4700	Coin-op mach to 15 mach	\$72.93	\$76.58	\$3.65	5%
4705	Coin op mach ea add'l mach	\$4.86	\$5.10	\$0.24	5%
4710	Coin op machs to 100-laundry (each?)	\$24.31	\$25.53	\$1.22	5%
4715	Coin op mach distrib 101 plus	\$1,519.39	\$1,595.36	\$75.97	5%
4720	Coin op mech amuse; ea non vid	\$60.78	\$63.82	\$3.04	5%
4725	Coin op amuse; ea video mach	\$303.88	\$319.07	\$15.19	5%
4730	Coin op amuse; non-vid to 100	\$24.31	\$25.53	\$1.22	5%
4735	Coin op amuse; non vid 101 plus	\$1,519.39	\$1,595.36	\$75.97	5%
4740	Coin-op; juke box, ea mach	\$48.63	\$51.06	\$2.43	5%
4745	Coin op; juke box, dist to 100	\$48.63	\$51.06	\$2.43	5%
4750	Coin op; juke box, dist 100+	\$1,215.51	\$1,276.29	\$60.78	5%
4753	Coin op vend mach 1 cent	\$12.16	\$12.77	\$0.61	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
4755	Coin-op vend mach 2-15 cent	\$19.45	\$20.42	\$0.97	5%
4760	Coin operated vend machine	\$24.31	\$25.53	\$1.22	5%
4770	Coin op vend; distr 100 plus mach	\$546.99	\$574.34	\$27.35	5%
4775	Coin op vend ea cigarette	\$8.02	\$8.42	\$0.40	5%
4777	Coin op; distr cig 1-50 ea	\$8.02	\$8.42	\$0.40	5%
4779	Coin op; distr cig 51-100 ea	\$501.41	\$526.48	\$25.07	5%
4780	Coin op; distr cig 100-200 mach	\$668.54	\$701.97	\$33.43	5%
4783	Coin op; distr cig 200-300 mach	\$835.66	\$877.44	\$41.78	5%
4785	Coin op; distr cig 300-600 mach	\$1,002.79	\$1,052.93	\$50.14	5%
4787	Coin op; distr cig 601+ mach	\$1,169.78	\$1,228.27	\$58.49	5%
4790	Coin op; weigh dist 1-3 mach	\$13.38	\$14.05	\$0.67	5%
4793	Coin op; weigh dist 31-50 mach	\$300.80	\$315.84	\$15.04	5%
4794	Coin op; weigh dist 51-100 mach	\$401.12	\$421.18	\$20.06	5%
4796	Coin op; weigh dist 101-150 mach	\$455.82	\$478.61	\$22.79	5%
4798	Coin op; weigh dist 151	\$2.67	\$2.80	\$0.13	5%
4800	Cold storage & refrigeration	\$66.85	\$70.19	\$3.34	5%
4900	Collection agency	\$66.85	\$70.19	\$3.34	5%
5000	Commission merch. Wholesale	\$133.71	\$140.40	\$6.69	5%
5100	Contractor-General Office	\$66.85	\$70.19	\$3.34	5%
5200	Credit reporting up to 5 pers	\$66.85	\$70.19	\$3.34	5%
5210	Credit reporting over 5 persons	\$133.71	\$140.40	\$6.69	5%
5300	Dancing ea dance hall	\$12.16	\$12.77	\$0.61	5%
5310	Dancing school less than 50	\$26.74	\$28.08	\$1.34	5%
5320	Dancing School more than 50	\$53.46	\$56.13	\$2.67	5%
5330	Dancing; asst operator	\$13.38	\$14.05	\$0.67	5%
5400	Decorators; bunting, flags etc.	\$66.85	\$70.19	\$3.34	5%
5500	Dept & Grocery store inv to 5000	\$66.85	\$70.19	\$3.34	5%
5510	Dept & Grocery store inv 5-10k*	\$133.71	\$140.40	\$6.69	5%
5520	Dept & Grocery store inv 10-20k*	\$200.56	\$210.59	\$10.03	5%
5530	Dept & Grocery store inv 20-50k*	\$300.80	\$315.84	\$15.04	5%
5540	Dept & Grocery store inv 50-100	\$515.04	\$540.79	\$25.75	5%
5550	Dept & Grocery store inv 100k+*	\$501.38	\$526.45	\$25.07	5%
5600	Detective agency	\$66.85	\$70.19	\$3.34	5%
5700	Directories	\$66.85	\$70.19	\$3.34	5%
5800	Display room or showroom	\$26.74	\$28.08	\$1.34	5%
5900	Dogs, sm animals; exhibit ea day	\$60.78	\$63.82	\$3.04	5%
5910	Dogs, sm animals grooming	\$66.85	\$70.19	\$3.34	5%
6000	Drainage and sewer excay and constr.	\$133.71	\$140.40	\$6.69	5%
6100	Dramatic, theat co performance	\$133.71	\$140.40	\$6.69	5%
6300	Dressmaker, hemstich 1-3 persons	\$26.74	\$28.08	\$1.34	5%
6310	Dressmaker, hemstich 4+ persons	\$300.80	\$315.84	\$15.04	5%
6400	Drugs retail; inv to 1000	\$33.39	\$35.06	\$1.67	5%
6410	Drugs retail; 1000-3000 inv	\$40.11	\$42.12	\$2.01	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
6420	Drugs retail; 3000-5000 inv	\$66.85	\$70.19	\$3.34	5%
6430	Drugs retail; 5000-10000 inv	\$133.71	\$140.40	\$6.69	5%
6440	Drugs retail; 10-20k inv	\$200.56	\$210.59	\$10.03	5%
6450	Drugs retail; 20-50k inv	\$200.56	\$210.59	\$10.03	5%
6460	Drugs retail; +50k inv	\$300.80	\$315.84	\$15.04	5%
6500	Electric companies	\$334.27	\$350.98	\$16.71	5%
6600	Employment agent	\$133.71	\$140.40	\$6.69	5%
6700	Exercise studio	\$66.85	\$70.19	\$3.34	5%
6800	Export & Import	\$133.71	\$140.40	\$6.69	5%
6900	Express Companies	\$501.38	\$526.45	\$25.07	5%
7000	Factories up to 5 persons	\$66.85	\$70.19	\$3.34	5%
7010	Factories 5-10 persons	\$133.71	\$140.40	\$6.69	5%
7020	Factories 10-15 persons	\$200.56	\$210.59	\$10.03	5%
7030	Factories 15-25 persons	\$300.80	\$315.84	\$15.04	5%
7040	Factories 25+ persons	\$401.12	\$421.18	\$20.06	5%
7100	Finance & small loan companies	\$300.80	\$315.84	\$15.04	5%
7200	Florists and dealers cut flowers	\$66.85	\$70.19	\$3.34	5%
7300	Food Service up to 30 seats	\$66.85	\$70.19	\$3.34	5%
7310	Food Service ea add'l seat	\$0.64	\$0.67	\$0.03	5%
7320	Food Service take out add'l	\$26.74	\$28.08	\$1.34	5%
7330	Food Serv-Take out only	\$66.85	\$70.19	\$3.34	5%
7340	Food Service counter add'l	\$26.74	\$28.08	\$1.34	5%
7350	Food Service Counter only	\$66.85	\$70.19	\$3.34	5%
7360	Food Service establishment/restaurant	\$66.85	\$70.19	\$3.34	5%
7370	Food Service estab; ea add'l 1000	\$6.66	\$6.99	\$0.33	5%
7400	Funeral Direct; inv to 2000	\$40.11	\$42.12	\$2.01	5%
7410	Funeral Direct inv 2-5K	\$66.85	\$70.19	\$3.34	5%
7420	Funeral Direct inv 5-10K	\$133.71	\$140.40	\$6.69	5%
7430	Funeral Direct plus 10K inv	\$200.56	\$210.59	\$10.03	5%
7500	Furniture house; second hand	\$243.11	\$255.27	\$12.16	5%
7600	Furs	\$26.74	\$28.08	\$1.34	5%
7700	Futures & options, broker in	\$835.66	\$877.44	\$41.78	5%
7800	Gallery, shooting	\$66.85	\$70.19	\$3.34	5%
7900	Garbage Collection	\$121.55	\$127.63	\$6.08	5%
8000	Gas company	\$334.27	\$350.98	\$16.71	5%
8100	Golf Driving ranges	\$66.85	\$70.19	\$3.34	5%
8200	Halls, public for hire	\$26.74	\$28.08	\$1.34	5%
8300	Hats, cleaning and blocking	\$26.74	\$28.08	\$1.34	5%
8400	Home Maintenance, lawn care	\$66.85	\$70.19	\$3.34	5%
8410	Home Maintenance, lawn care 6-10 empl	\$133.71	\$140.40	\$6.69	5%
8420	Home Maint, lawn care ea add'l empl	\$10.94	\$11.49	\$0.55	5%
8500	Hospital Sanitarium (ALF's)	\$66.85	\$70.19	\$3.34	5%
8600	Hotels per room	\$3.65	\$3.83	\$0.18	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
8700	House moving	\$66.85	\$70.19	\$3.34	5%
8800	Hypnotists; fees charged	\$1,253.48	\$1,316.15	\$62.67	5%
8810	Hypnotists; no fee, contribute	\$1,671.33	\$1,754.90	\$83.57	5%
8900	Ice dstr, 2 vehicles	\$26.74	\$28.08	\$1.34	5%
8910	Ice dstr, 2-4 vehicles	\$53.49	\$56.16	\$2.67	5%
8920	Ice dstr, 4-7 vehicles	\$66.85	\$70.19	\$3.34	5%
8930	Ice distr. Ea add'l veh.	\$7.99	\$8.39	\$0.40	5%
8940	Ice; manuf ea ton capacity	\$6.66	\$6.99	\$0.33	5%
8950	Ice; retail sales	\$26.74	\$28.08	\$1.34	5%
9000	Ice skating rinks	\$300.80	\$315.84	\$15.04	5%
9100	Insurance adjusters	\$66.85	\$70.19	\$3.34	5%
9200	Insurance Agency	\$66.85	\$70.19	\$3.34	5%
9220	Insurance Company	\$121.55	\$127.63	\$6.08	5%
9210	Insurance Agency; ea add'l person	\$8.02	\$8.42	\$0.40	5%
9300	Insurance travel agency	\$66.85	\$70.19	\$3.34	5%
9400	Interior Decorators	\$66.85	\$70.19	\$3.34	5%
9500	Investment Counselor	\$200.56	\$210.59	\$10.03	5%
9600	Jai-alai, pelota; ea day	\$24.31	\$25.53	\$1.22	5%
9700	Landscaping	\$133.71	\$140.40	\$6.69	5%
9800	Lawyers or Attorneys	\$36.47	\$38.29	\$1.82	5%
9900	Loan agents or individuals	\$300.80	\$315.84	\$15.04	5%
9910	Loan agents ea agent	\$133.71	\$140.40	\$6.69	5%
10000	Machine & Repair shop 1-5 persons	\$26.74	\$28.08	\$1.34	5%
10010	Machine & Repair shop 2-5 persons	\$40.11	\$42.12	\$2.01	5%
10020	Machine & Repair shop 5+ persons	\$66.85	\$70.19	\$3.34	5%
10100	Map and plat makers; blueprint	\$66.85	\$70.19	\$3.34	5%
10200	Merchants Retail	\$53.49	\$56.16	\$2.67	5%
10210	Merchants-Retail ea 1000 inv	\$6.66	\$6.99	\$0.33	5%
10300	Merchants wholesale inv to 10K	\$133.71	\$140.40	\$6.69	5%
10310	Merchants wholesale inv 10-25K	\$200.56	\$210.59	\$10.03	5%
10320	Merchants wholesale inv 25-50K	\$200.56	\$210.59	\$10.03	5%
10330	Merchants wholesale inv 50-100K	\$291.72	\$306.31	\$14.59	5%
10340	Merchants wholesale inv 100K+	\$401.12	\$421.18	\$20.06	5%
10400	Merry Go Round; ea wek	\$60.78	\$63.82	\$3.04	5%
10500	Messenger Service	\$26.74	\$28.08	\$1.34	5%
10600	Milk dist up to 2 veh	\$26.74	\$28.08	\$1.34	5%
10610	Milk dist to 4 vehicles	\$53.49	\$56.16	\$2.67	5%
10620	Milk dist +4 vehicles	\$66.85	\$70.19	\$3.34	5%
10700	Motion pict theater per seat	\$0.44	\$0.46	\$0.02	5%
10710	Motion pict , drive in per speak	\$0.44	\$0.46	\$0.02	5%
10720	Motion pict; producers	\$66.85	\$70.19	\$3.34	5%
10800	Museum adm .10 ea	\$200.56	\$210.59	\$10.03	5%
10810	Museum adm .10-.25	\$200.56	\$210.59	\$10.03	5%



City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
10820	Museum more than .25	\$250.69	\$263.22	\$12.53	5%
10830	Museum; no adm contrib	\$200.56	\$210.59	\$10.03	5%
10900	Mysticism; ea pers w/fees	\$1,253.48	\$1,316.15	\$62.67	5%
10910	Mysticism no fees, contrib.	\$1,671.33	\$1,754.90	\$83.57	5%
11000	News dealers inv to 500	\$26.74	\$28.08	\$1.34	5%
11010	News dealers 500+ inv	\$66.85	\$70.19	\$3.34	5%
11100	Night Club or Cabaret	\$835.66	\$877.44	\$41.78	5%
11200	Packers or shippers	\$66.85	\$70.19	\$3.34	5%
11210	Packers or shippers, buy sell	\$66.85	\$70.19	\$3.34	5%
11300	Paving, road constr contractor	\$133.71	\$140.40	\$6.69	5%
11400	Peddlers, balloons, etc. ea pers	\$26.74	\$28.08	\$1.34	5%
11410	Peddler; bakery ea vehicle	\$133.71	\$140.40	\$6.69	5%
11420	Peddlers, candy, etc. ea pers veh.	\$26.74	\$28.08	\$1.34	5%
11430	Peddlers; chicken, eggs ea veh	\$133.71	\$140.40	\$6.69	5%
11440	Peddlers, fruit produce ea veh.	\$66.85	\$70.19	\$3.34	5%
11450	Peddlers add'l salesperson	\$26.74	\$28.08	\$1.34	5%
11500	Philatelic, numismatic; 1000 inv	\$53.49	\$56.16	\$2.67	5%
11510	Philatelic, numismatic; ea 1000	\$6.66	\$6.99	\$0.33	5%
11600	Photographer, studio finisher	\$66.85	\$70.19	\$3.34	5%
11610	Photographer photo studio	\$66.85	\$70.19	\$3.34	5%
11620	Photographer; transient solicitor	\$200.56	\$210.59	\$10.03	5%
11800	popcorn machines and stands	\$26.74	\$28.08	\$1.34	5%
11900	Printers and offset press to 5 pers	\$66.85	\$70.19	\$3.34	5%
11910	Printers and offset press 5-10 pers	\$133.71	\$140.40	\$6.69	5%
11920	Printers and offset press 10-15 pers	\$200.56	\$210.59	\$10.03	5%
11930	Printers and offset press 15-20 pers	\$300.80	\$315.84	\$15.04	5%
11940	Printers offset press 25+ pers	\$401.12	\$421.18	\$20.06	5%
12000	Professional, one person (Doctors, etc.)	\$66.85	\$70.19	\$3.34	5%
12010	Professional (doctors, etc.) add'l person	\$26.74	\$28.08	\$1.34	5%
12100	Public Amusements	\$835.66	\$877.44	\$41.78	5%
12200	Racing	\$401.12	\$421.18	\$20.06	5%
12210	Racing, dog racing per day	\$121.55	\$127.63	\$6.08	5%
12300	Real Estate Agent	\$26.74	\$28.08	\$1.34	5%
12310	Real Estate Broker	\$66.85	\$70.19	\$3.34	5%
12500	Rooming houses; up to two rooms	\$7.99	\$8.39	\$0.40	5%
12510	Rooming houses 2-5 rooms	\$13.38	\$14.05	\$0.67	5%
12520	Rooming houses 5-10 rooms	\$26.74	\$28.08	\$1.34	5%
12530	Rooming houses 10-12 rooms	\$40.11	\$42.12	\$2.01	5%
12600	Royalty & copyright agents	\$66.85	\$70.19	\$3.34	5%
12700	Sales Service & rental	\$53.49	\$56.16	\$2.67	5%
12710	Sales to 4 lines ea 1000 inv	\$6.66	\$6.99	\$0.33	5%
12720	Service, NCL warranty svc	\$26.74	\$28.08	\$1.34	5%
12730	Rental; w/other license	\$26.74	\$28.08	\$1.34	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
12740	Rental only	\$66.85	\$70.19	\$3.34	5%
12800	Schools and nurseries	\$66.85	\$70.19	\$3.34	5%
13000	Securities, Bonds, stocks, etc.	\$200.56	\$210.59	\$10.03	5%
13200	Shooting Gallery	\$66.85	\$70.19	\$3.34	5%
13300	Skating rinks; ice skating	\$300.80	\$315.84	\$15.04	5%
13310	Skating rinks; Roller skating	\$300.80	\$315.84	\$15.04	5%
13400	Ship, Railroad, Airline; Agent	\$66.85	\$70.19	\$3.34	5%
13410	Ship, Railroad, Airline; Retail	\$200.56	\$210.59	\$10.03	5%
13500	Stamp Companies, trading	\$501.38	\$526.45	\$25.07	5%
13600	Storage Warehouse; 5000 sq feet	\$66.85	\$70.19	\$3.34	5%
13610	Storage Warehouse; 5-10 sq feet	\$133.71	\$140.40	\$6.69	5%
13620	Storage Warehouse 10-15 sq feet	\$200.56	\$210.59	\$10.03	5%
13630	Storage Warehouse 15-25 sq feet	\$200.56	\$210.59	\$10.03	5%
13640	Storage Warehouse 25-50 sq feet	\$300.70	\$315.74	\$15.04	5%
13650	Storage Warehouse 50+ sq feet	\$401.12	\$421.18	\$20.06	5%
13800	Supply Houses; inv to 10th	\$133.71	\$140.40	\$6.69	5%
13810	Supply Houses 10-25th inv	\$200.56	\$210.59	\$10.03	5%
13820	Supply Houses 25-50th inv	\$200.56	\$210.59	\$10.03	5%
13830	Supply Houses 50-100th inv	\$401.12	\$421.18	\$20.06	5%
13840	Supply Houses 100th + inv	\$501.38	\$526.45	\$25.07	5%
13900	Swimming Pools	\$66.85	\$70.19	\$3.34	5%
13910	Swimming Pool Cabana; per cab	\$4.86	\$5.10	\$0.24	5%
14000	Tailor	\$26.74	\$28.08	\$1.34	5%
14100	Taxidermist	\$26.74	\$28.08	\$1.34	5%
14200	Telegraph Company	\$334.27	\$350.98	\$16.71	5%
14300	Telephone Companies	\$334.27	\$350.98	\$16.71	5%
14400	Telephone Answering Service	\$66.85	\$70.19	\$3.34	5%
14700	Tobacco, cigars; Retail to \$100	\$13.38	\$14.05	\$0.67	5%
14710	Tobacco, cigars; Retail to \$250	\$26.74	\$28.08	\$1.34	5%
14720	Tobacco, cigars; Retail to \$500	\$66.85	\$70.19	\$3.34	5%
14730	Tobacco, cigars; Retail to \$500	\$133.71	\$140.40	\$6.69	5%
14800	Transfer, freight forwarding	\$133.71	\$140.40	\$6.69	5%
14810	Transfer, freight forwarding one veh	\$26.74	\$28.08	\$1.34	5%
14820	Transfer, freight forwarding 2 & 3 veh	\$53.49	\$56.16	\$2.67	5%
14830	Transfer, freight forwarding 4 & 5 veh	\$80.23	\$84.24	\$4.01	5%
14840	Transfer, freight forwarding 6-10 veh	\$133.71	\$140.40	\$6.69	5%
14850	Transfer, freight forwarding 11+ veh	\$200.56	\$210.59	\$10.03	5%
15000	Tree Trimmers	\$66.85	\$70.19	\$3.34	5%
15200	Water, Bottled; Del w/2 veh	\$66.85	\$70.19	\$3.34	5%
15210	Water, Bottled; Del w/3-4 veh	\$133.71	\$140.40	\$6.69	5%
15310	Water, Bottled; Del w/ 4+ veh	\$200.56	\$210.59	\$10.03	5%
15400	Waterworks	\$501.38	\$526.45	\$25.07	5%
15500	Weapons, retail	\$250.69	\$263.22	\$12.53	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis  
**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
15600	Other licenses	\$66.85	\$70.19	\$3.34	5%
15700	Transfer of Ownership	\$6.08	\$6.38	\$0.30	5%
15800	Bus Benches; per bench	\$11.58	\$12.16	\$0.58	5%
1800	Auto: Garage Pvt ea pkg space	\$3.65	\$3.83	\$0.18	5%
1807	Auto Garage store, 50 cars	\$133.71	\$140.40	\$6.69	5%
20000	Other: Licenses	\$66.85	\$70.19	\$3.34	5%
20001	Other; Servicing Autos	\$66.85	\$70.19	\$3.34	5%
20002	Other: Administrative Offices	\$66.85	\$70.19	\$3.34	5%
20003	Other: Food Service Mgmt.	\$66.85	\$70.19	\$3.34	5%
20004	Other: Bookkeeping Service	\$66.85	\$70.19	\$3.34	5%
20005	Other: Engraving	\$66.85	\$70.19	\$3.34	5%
20006	Other: Purchasing	\$66.85	\$70.19	\$3.34	5%
20007	Other: Rubber Stamp	\$66.85	\$70.19	\$3.34	5%
20008	Other: Accounting Services	\$66.85	\$70.19	\$3.34	5%
20009	Other: Manufacturers Rep	\$66.85	\$70.19	\$3.34	5%
20010	Other: General Office	\$66.85	\$70.19	\$3.34	5%
20011	Other: Cable TV Office	\$66.85	\$70.19	\$3.34	5%
20012	Other: Modeling Agency	\$66.85	\$70.19	\$3.34	5%
20013	Other: Audio Service/Repairs	\$66.85	\$70.19	\$3.34	5%
20014	Other: Audio Visual Production	\$66.85	\$70.19	\$3.34	5%
20015	Other: Golf Pro Shop	\$66.85	\$70.19	\$3.34	5%
20016	Other: Data Processing	\$66.85	\$70.19	\$3.34	5%
20017	Other: Car Wash	\$66.85	\$70.19	\$3.34	5%
20018	Other: Building Management	\$66.85	\$70.19	\$3.34	5%
20019	Other: Alarm rep	\$66.85	\$70.19	\$3.34	5%
20020	Other: Control Systems rep	\$66.85	\$70.19	\$3.34	5%
20021	Other: Publisher	\$66.85	\$70.19	\$3.34	5%
20022	Other: Limo Service	\$66.85	\$70.19	\$3.34	5%
20023	Other: Jet Charter	\$66.85	\$70.19	\$3.34	5%
20024	Other: Solar Water heaters	\$66.85	\$70.19	\$3.34	5%
20025	Other: Electrolysis	\$66.85	\$70.19	\$3.34	5%
20026	Other: Communication Terminals	\$66.85	\$70.19	\$3.34	5%
20027	Other: design or Typesetting	\$66.85	\$70.19	\$3.34	5%
20028	Other: Courier	\$66.85	\$70.19	\$3.34	5%
20029	Other: Distributor	\$66.85	\$70.19	\$3.34	5%
20030	Other: Consultant	\$66.85	\$70.19	\$3.34	5%
20031	Other: Body Toning	\$66.85	\$70.19	\$3.34	5%
20032	Assisted Living Facility	\$66.85	\$70.19	\$3.34	5%
20034	Other: Occupancy Only (New 2011)	\$66.85	\$70.19	\$3.34	5%
20035	Condominium	\$0.00	\$0.00	\$0.00	0%
30001	Exempt	\$0.00	\$0.00	\$0.00	0%
Group H	Adult Group Home	\$66.85	\$70.19	\$3.34	5%

City of Miami Springs  
Local Business Tax  
Increase Analysis

**BASED ON 5% INCREASE**

Bus. Code	Business Type	Current Annual Tax	Proposed Tax	Tax Increase	Percent Increase
	<b>TOTAL</b>	\$59,832.44	\$62,824.06	\$2,991.62	

Note: Many license categories have additional charges beyond the base fee.  
so total revenue by license category may not be reflected above.

\*Invalid or duplicate number