

STAFF REPORT REGULAR MEETING

AGENDA DATE: June 3, 2025

DEPARTMENT: Community Sustainability

TITLE:

Ordinance No. 2025-01 – Second Reading - increase Business Tax Receipt rates by five percent (5%)

SUMMARY:

The ordinance amends the City Codes to provide for a five percent (5%), across the board Business Tax Receipt rate increase effective for Fiscal Year 2026 beginning with the annual renewals for that year that are sent out in the summer.

BACKGROUND AND JUSTIFICATION:

The City of Lake Worth Beach's last Business Tax Receipt increase was for Fiscal Year 2020. Under Florida Statue 205.0535, the City can raise the rates as much as five percent (5%) every other year as long as the City has adopted an Equitable Rate Study. The City did adopt such a study in 1995 and can effectively raise the established Business Tax Receipt rates by five percent (5%). Based on collections during Fiscal Years 2023 and 2024, it is projected that the change will increase revenues by at least \$30,000. In addition, the increase maintains our competitiveness with regard to adjacent municipalities, as the City's rates remain lower in most categories.

The ordinance passed unanimously at the May 20, 2025 city commission meeting.

MOTION:

Move to approve/disapprove Ordinance No. 2025-01 increasing the Business Tax Receipt rates by five percent (5%).

ATTACHMENT(S):

Fiscal Impact Analysis
Ordinance 2025-01

FISCAL IMPACT ANALYSIS

Five Year Summary of Fiscal Impact:

Fiscal Years	2025	2026	2027	2028	2029
Inflows/Revenues					
Appropriated (Budgeted)	615,000	645,0000	650,000	655,0000	660,000
Program Income	0	0	0	0	0
Grants	0	0	0	0	0
In Kind	0	0	0	0	0
Outflows/Expenditures					
Appropriated (Budgeted)	0	0	0	0	0
Operating	0	0	0	0	0
Capital	0	0	0	0	0
Net Fiscal Impact (If not budgeted)	0	0	0	0	0
No. of Addn'l Full-Time Employee Positions	0	0	0	0	0

New Appropriation (Not Budgeted) Fiscal Impact:		
	Revenue Source	Expenditure
Department		
Division		
GL Description		
GL Account Number		
Project Number		
Requested Funds		
Remaining Balance	N/A	

Contract Award - Existing Appropriation (Budgeted)	
	Expenditure
Department	
Division	
GL Description	
GL Account Number	
Project Number	
Requested Funds	
Remaining Balance	
Source of Revenue (i.e. Paygo. Current Revenue, Bond Money, Grants, etc.)	

ORDINANCE NO. 2025-01 OF THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA, AMENDING THE CODE OF ORDINANCES, CHAPTER 14, "BUSINESS TAX RECEIPTS AND BUSINESS REGULATIONS", ARTICLE I, "LOCAL BUSINESS TAX RECEIPT", SECTION 14-24, "BUSINESS TAX SCHEDULE" TO PROVIDE AN INCREASE IN THE LOCAL BUSINESS TAX RECEIPT RATES BY FIVE PERCENT (5%) EFFECTIVE JULY 1, 2025, IN ACCORDANCE WITH SECTION 205.0535(4), FLORIDA STATUTES; PROVIDING FOR SEVERABILITY, CONFLICTS, CODIFICATION, AND AN EFFECTIVE DATE

WHEREAS, in accordance with Florida Statutes, section 205.0535, the City established an equity study commission and, on June 6, 1995, adopted Ordinance No. 95-10, which reclassified its businesses, professions, and occupations and revised the City's business tax rate structure; and

WHEREAS, section 205.0535(4), Florida Statutes, allows municipalities to increase the rate of local business taxes up to five percent (5%) every other year by ordinance enacted by a vote of a majority plus one vote of the governing body; and

WHEREAS, the City Commission has, from time to time, found that it was in the City's best interest to increase the business tax receipt rates for all businesses, occupations and professions by 5%, most recently in 2019; and

WHEREAS, the City Commission now finds that it is in the City's best interest to increase the business tax receipt rates for all businesses, occupations and professions by 5% effective July 1, 2025.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF LAKE WORTH BEACH, FLORIDA that:

Section 1. Recitals. The foregoing recitals are hereby affirmed and ratified.

Section 2. Chapter 14 "Business Tax Receipts and Business Regulations" Article I, "Local Business Tax Receipts", Section 14-24, "Business tax schedule" is hereby amended to reflect a 5% increase for all businesses, occupations and professions, effective July 1, 2025, to read as follows:

Sec. 14-24. – Business tax schedule.

The amount which shall be paid by the several firms, persons or associations engaging in or managing businesses, professions or occupations for which a business tax receipt is required is hereby fixed as follows:

10.01	AMUSEMENT AND RECREATION—Any person operating for a profit, any game, contest, exhibition, amusement, or recreation, dance, contrivance or facility.			
10.01	Archery Range (Location subject to approval of Police Chief)	Flat fee	67.01	\$70.36

10.02	Athletic or Health Club	Flat Fee	134.04	\$140.71
10.03	Bicycle Rentals, alone not connected w/other business	Flat Fee	33.50	\$35.18
10.04	Billiard, Pool, Ping Pong or Bagatelle Tables	Per Table	40.24	\$42.22
10.05	Bingo Parlor	Flat Fee	335.02	\$351.77
10.06	Boats, Ferry or Sightseeing	Flat Fee	134.04	\$140.71
10.07	Boats or Watercraft for hire, Canoes, Rowboats, Jet Skis	Each Boat	33.50	\$35.18
10.08	Bowling Alleys, Ten Pin or Skeet Ball	Each Lane	26.80	\$28.14
10.09	Bus Sightseeing	Flat Fee	107.20	\$112.56
10.10	Dance Halls Variety Exhibitions, etc. (send application to building inspector and Fire Chief)	Flat Fee	134.04	\$140.71
10.11	Game Room (Business license required for each machine)	Base Fee	201.02	\$211.07
	Each Machine		20.10	\$21.11
10.12	Go Carts	Base Fee	80.44	\$84.43
	Per Cart		14.75	\$15.49
10.13A	Golf Course	Flat Fee	319.07	\$335.02
10.13B	Golf Driving Range	Flat Fee	80.44	\$84.43
10.13C	Golf, Miniature Course	Flat Fee	80.44	\$84.43
10.14	Nightclub	Flat Fee	938.07	\$984.97
10.15	Rinks, Skating (ice or roller)	Flat Fee	134.04	\$140.71
10.16	Shooting Gallery	Flat Fee	107.20	\$112.56
10.17	Swimming Pool	Flat Fee	234.53	\$246.26
10.18	Theater, each location	Base Fee	150.77	\$158.31
	Each Seat		0.42	\$0.44
10.19	Water Slide (Proof of liability insurance in the amounts of \$100,000/\$300,000 required)	Flat Fee	93.80	\$98.49

10.20	Miscellaneous or general amusement for profit	Flat Fee	407.20	\$112.56
	Any person engaged in any lawful game, contest, exhibition, parade, amusement, or recreation dance, contrivance or facility herein.			
10.21	Amusement Park	Flat Fee	3350.23	\$3,517.74
20.0 II	COIN-OPERATED OR OTHER MACHINES			
20.01A	Amusement Machine Operator (Business in City)	Flat Fee	227.82	\$239.21
20.01B	Amusement Machines (Hereby defined as machines or player devices, which are operated for amusement or score and not for vending merchandise or rendering service, and whether or not a charge is made for play.) (Such machines include but are not limited to pool tables, video games, music boxes.)	Each Machine, Per location	22.25	\$23.36
20.02A	Merchandise Vending Machine Operator (in city)	Flat Fee	227.82	\$239.21
20.02B	Merchandise Vending Machines (Hereby described as automatic trade machines, where the only incentive to operate the same is to produce or receive merchandise of a reasonable value or cost of operating the same, such as gum, peanuts, candy, ice, coffee, tea, milk, soft drinks from bottle or paper cup or can, except unadulterated Florida-produced citrus juice which might be exempt under Florida Statutes, and other vending machines exempt under the state law such as cigarette vending machines, federal postage stamp machines, machines parcel checking lockers, and newspaper vending machines.)	Each Machine, Per location	22.25	\$23.36
[20.03A]	Service Vending Machine Operator (in city)	Flat Fee	227.82	\$239.21
20.03B	Service Vending Machine (Except those specifically defined elsewhere in this article and those exempt or prohibited by state law.)	Each Machine,	22.25	\$23.36

	These include, but are not limited to change machines, weighing machines, dry cleaning or laundry machines.	Per location		
30.0 III	CONTRACTORS—Each person who contracts or subcontracts to construct, alter, repair, dismantle, or demolish buildings, roads, bridges, viaducts, sewers, water and gas mains or engages in the business of construction, alteration, repairing, dismantling or demolition of buildings, roads, bridges, viaducts, sewers, water and gas mains must obtain a license as a contractor, that maintains a business location within the municipal limits.			
	Contractors include, but are not limited to: General, Building, Plumbing, Residential, Electrical, Mechanical, HVAC and Specialty. (Including Electrical Sign Contractor)			
	Fee is based on the number of employees:			
30.01A	General Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01B	Building Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01C	Residential Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01D	Electrical Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01E	Plumbing Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01F	Roofing Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01G	Flooring Contractor, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01H	HARV Contractor, described as: heating, air conditioning, refrigeration and ventilation, 1 to 6, including self	Flat Fee	154.12	\$161.83
30.01I	Specialty Contractor, described as: acoustical ceiling contractor, aluminum specialty, burglar alarm, communication and sound systems, concrete forming and placing, decorative metal, demolition, dredging and landfill, drywall, fabric awnings, fence, glass and glazing, gunite, high pressure gas pipeline, insulation, irrigation and sprinkler, marine, masonry-paver brick	Flat Fee	154.12	\$161.83

	and paver brick systems, commercial paving, residential paving, plastering, prestressed precast concrete erections, reinforcing steel, residential window and door installation, roof deck, septic tank, sign contractor-electrical, sign contractor-nonelectrical, structural steel erection, swimming pool construction, swimming pool repair contractor, swimming pool plastering contractor, tennis court contractor, tile, terrazzo and marble installer, T.V. antenna and satellite dish installer, underground/overhead transmission lines and underground utilities, 1 to 6, including self			
30.02A	General Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02B	Building Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02C	Residential Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02D	Electrical Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02E	Plumbing Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02F	Roofing Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02G	Flooring Contractor, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02H	HARV Contractor, described as: heating, air conditioning, refrigeration and ventilation, 7 to 10, including self	Flat Fee	221.75	\$232.84
30.02I	Specialty Contractor, described as: acoustical ceiling contractor, aluminum specialty, burglar alarm, communication and sound systems, concrete forming and placing, decorative metal demolition, dredging and landfill, drywall, fabric awnings, fence, glass and glazing, gunite, high pressure gas pipeline, insulation irrigation and sprinkler, marine, masonry-paver brick and paver brick systems, commercial paving, residential paving, plastering, prestressed precast concrete erections, reinforcing steel, residential window and door installation, roof deck, septic tank, sign contractor-electrical,	Flat Fee	221.75	\$232.84

	sign contractor-nonelectrical, structural steel erection, swimming pool construction, swimming pool repair contractor, swimming pool plastering contractor, tennis court contractor, tile, terrazzo and marble installer, T.V. antenna and satellite dish installer, underground/overhead transmission lines and underground utilities, 7 to 10, including self			
30.03A	General Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03B	Building Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03C	Residential Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03D	Electrical Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03E	Plumbing Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03F	Roofing Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03G	Flooring Contractor, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03H	HARV Contractor, described as: heating, air conditioning, refrigeration and ventilation, 11 to 20, including self	Flat Fee	241.22	\$253.28
30.03I	Specialty Contractor, described as: acoustical ceiling contractor, aluminum specialty, burglar alarm, communication and sound systems, concrete forming and placing, decorative metal, demolition dredging and landfill, drywall, fabric awnings, fence, glass and glazing, gunite, high pressure gas pipeline, insulation, irrigation and sprinkler, marine, masonry-paver brick and paver brick systems, commercial paving, residential paving, plastering, prestressed precast concrete erections, reinforcing steel, residential window and door installation, roof deck, septic tank, sign contractor-electrical, sign contractor-nonelectrical, structural steel erection, swimming pool construction, swimming pool repair contractor, swimming pool plastering contractor, tennis court contractor, tile, terrazzo and marble installer, T.V. antenna and satellite dish installer,	Flat Fee	241.22	\$253.28

	underground/overhead transmission lines and underground utilities, 11 to 20, including self			
30.04A	General Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04B	Building Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04C	Residential Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04D	Electrical Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04E	Plumbing Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04F	Roofing Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04G	Flooring Contractor, over 20, including self	Flat Fee	344.59	\$327.17
30.04H	HARV Contractor, described as: heating, air conditioning, refrigeration and ventilation, over 20, including self	Flat Fee	344.59	\$327.17
30.04I	Specialty Contractor, described as: acoustical ceiling contractor, aluminum specialty, burglar alarm, communication and sound systems, concrete forming and placing, decorative metal, demolition, dredging and landfill, drywall, fabric awnings, fence, glass and glazing, gunite, high pressure gas pipeline, insulation, irrigation and sprinkler, marine, masonry-paver brick and paver brick systems, commercial paving residential paving, plastering, prestressed precast concrete erections, reinforcing steel, residential window and door installation, roof deck, septic tank, sign contractor-electrical, sign contractor-nonelectrical, structural steel erection, swimming pool construction, swimming pool repair contractor, swimming pool plastering contractor, tennis court contractor, tile, terrazzo and marble installer, T.V. antenna and satellite dish installer, underground/overhead transmission lines and underground utilities, over 20, including self	Flat Fee	344.59	\$327.17

40.01	JOB SITE PREPARATION—This includes but is not limited to:			
40.01A	Bobcat Service	Flat Fee	107.20	\$112.56
40.01B	Boom Equipment Operator	Flat Fee	107.20	\$112.56
40.01C	Crane Service	Flat Fee	107.20	\$112.56
40.01D	Excavating	Flat Fee	107.20	\$112.56
40.01E	Land Clearing and Grading	Flat Fee	107.20	\$112.56
40.01F	Soil Compaction	Flat Fee	107.20	\$112.56
40.01G	Other Jobsite Preparation Work	Flat Fee	107.20	\$112.56
	HOME OCCUPATION, individual, no employees and no storage of materials on property, as follows:			
40.01H	Bobcat Service (HOOC)	Flat Fee	107.20	\$112.56
40.01I	Boom Equipment Operator (HOOC)	Flat Fee	107.20	\$112.56
40.01J	Crane Service (HOOC)	Flat Fee	107.20	\$112.56
40.01K	Excavating (HOOC)	Flat Fee	107.20	\$112.56
40.01L	Land Clearing and Grading (HOOC)	Flat Fee	107.20	\$112.56
40.01M	Soil Compaction (HOOC)	Flat Fee	107.20	\$112.56
40.02	LANDSCAPING SERVICE—This includes but is not limited to:			
40.02A	Landscaping Installation	Flat Fee	107.20	\$112.56
40.02B	Lawn Maintenance—Permits yard and lawn maintenance including cutting, trimming, and care of grass and shrubs, ordinary and incidental transplants of shrubs and plants, and nonpower fertilization, extermination or insect eradicating. I.D. registration required for each operator	Flat Fee	93.84	\$98.50
40.02C	Lawn Maintenance with Tree Trimming Privilege (requires proof of liability insurance in amounts of \$100,000/\$300,000)	Flat Fee	120.64	\$126.64
40.02D	Plant Rental Service	Flat Fee	134.04	\$140.71

40.02E	Nursery—Sod Dealer/Installer	Flat Fee	134.01	\$140.71
40.02F	Trash Removal—Individual	Flat Fee	100.54	\$105.54
40.02G	Other Property Maintenance such as Lawn and other Property Maintenance	Flat Fee	107.20	\$112.56
40.02H	Landscaping Installation (HOOC)	Flat Fee	107.20	\$112.56
40.02I	Lawn Maintenance (HOOC)	Flat Fee	107.20	\$112.56
40.02J	Lawn Maintenance/Tree Trimming (HOOC)	Flat Fee	120.64	\$126.64
40.02K	Plant Rental Service (HOOC)	Flat Fee	107.20	\$112.56
40.02L	Trash Removal—Individual (HOOC)	Flat Fee	107.20	\$112.56
40.03	INTERIOR TRIM CARPENTER—In order to comply with city, county and state laws, persons doing business as interior trim carpenters may not hold themselves out to a contractor or a subcontractor. May not attempt or accomplish any work for which a city permit is required. May not contract nor hold themselves out as a contractor or as a subcontractor for any construction, repair, alteration, remodeling, addition, subtraction, or improvement on any building or structure. May not perform any work on or repair any electrical, gas, plumbing, mechanical or roof systems which would require a city permit. This includes but not limited to:			
40.03A	Interior Trim Carpenter	Flat Fee	120.64	\$126.64
40.03B	Carpet Installation/Cleaning	Flat Fee	107.20	\$112.56
40.03C	Carpet Cleaning/Fabric Care	Flat Fee	107.20	\$112.56
40.03D	Pressure Cleaning	Flat Fee	107.20	\$112.56
40.03E	Screen and Glass Repair	Flat Fee	120.64	\$126.64
40.03F	Septic Tank and Drain Cleaning	Flat Fee	107.20	\$112.56
40.03G	Window Treatment Installer	Flat Fee	120.64	\$126.64
40.03H	Resilient Flooring (Asphalt, tile/sheet goods/wood)	Flat Fee	120.64	\$126.64

40.03I	Cabinet Installation	Flat Fee	120.64	\$126.64
40.03J	Garage Doors—Installation/Repair	Flat Fee	120.64	\$126.64
40.03K	Gutter/Downspout Installation (Residential Only)	Flat Fee	120.64	\$126.64
40.03L	Luminous Ceilings	Flat Fee	120.64	\$126.64
40.03M	Mirror Installation	Flat Fee	120.64	\$126.64
40.03N	Paper Hanging	Flat Fee	120.64	\$126.64
40.03O	Tub and Shower Enclosures	Flat Fee	120.64	\$126.64
40.03P	Low Voltage Lighting	Flat Fee	120.64	\$126.64
40.03Q	Paneling Installation	Flat Fee	120.64	\$126.64
40.03R	Shelving Installer	Flat Fee	120.64	\$126.64
40.03S	Other Residential Work of a casual or minor nature	Flat Fee	120.64	\$126.64
41.01	Interior Trim Carpenter (HOOC)	Flat Fee	120.64	\$126.64
41.02	Carpet Installation/Cleaning (HOOC)	Flat Fee	107.20	\$112.56
41.03	Carpet Cleaning/Fabric Care (HOOC)	Flat Fee	107.20	\$112.56
41.04	Pressure Cleaning (HOOC)	Flat Fee	107.20	\$112.56
41.05	Screen and Glass Repair (HOOC)	Flat Fee	120.64	\$126.64
41.06	Septic Tank and Drain Cleaning (HOOC)	Flat Fee	102.10	\$107.21
41.07	Window Treatment Installer (HOOC)	Flat Fee	120.64	\$126.64
41.08	Resilient Flooring (Asphalt, tile/sheet goods/wood) (HOOC)	Flat Fee	120.64	\$126.64
41.09	Cabinet Installation (HOOC)	Flat Fee	120.64	\$126.64
41.10	Garage Doors—Installation/Repair (HOOC)	Flat Fee	120.64	\$126.64
41.11	Gutter/Downspout Installation (Residential Only) (HOOC)	Flat Fee	120.64	\$126.64
41.12	Luminous Ceilings (HOOC)	Flat Fee	120.64	\$126.64
41.13	Mirror Installation (HOOC)	Flat Fee	120.64	\$126.64

41.14	Paper Hanging (HOOC)	Flat Fee	120.61	\$126.64
41.15	Tub and Shower Enclosures (HOOC)	Flat Fee	120.61	\$126.64
41.16	Low Voltage Lighting (HOOC)	Flat Fee	120.61	\$126.64
41.17	Paneling Installation (HOOC)	Flat Fee	120.61	\$126.64
41.18	Shelving Installer (HOOC)	Flat Fee	120.61	\$126.64
50.0 V	FACTORY OR MANUFACTURING—Every person engaged in the business of manufacturing or processing must obtain a license under this section. Does not include manufacturing of Alcoholic Beverages.			
50.01A	Factory not exceeding 2 employees	Flat Fee	46.91	\$49.26
50.01B	Factory not exceeding 4 employees	Flat Fee	80.41	\$84.43
50.01C	Factory not exceeding 6 employees	Flat Fee	154.12	\$161.83
50.01D	Factory more than 6 and not exceeding 10 employees	Flat Fee	227.82	\$239.21
50.01E	Factory more than 10 and not exceeding 20 employees	Flat Fee	281.43	\$295.50
50.01F	Factory more than 20 employees	Flat Fee	335.02	\$351.77
50.01G	Fee per Truck	Flat Fee	33.50	\$35.18
	This includes but is not limited to:			
	Agricultural production—Crops Agricultural production—Livestock and animal specialties			
	Apparel and other finished products made from fabrics and similar materials			
	Chemicals and allied products			
	Electronic and other electrical equipment made from components, except computer equipment			
	Fabricated metal product, except machinery and transportation equipment			

	Fishing, hunting and trapping			
	Food or kindred products, such as bakery, etc.			
	Forestry			
	Furniture and fixtures			
	Industrial and commercial machinery and computer equipment			
	Leather and leather products			
	Lumber and wood products, except furniture			
	Measuring, analyzing and controlling instruments, photographic			
	Medical and optical goods, watches and clocks			
	Metal or coal mining			
	Mining or quarrying of non-metallic mineral, except fuel			
	Oil or gas extraction			
	Paper and allied products			
	Petroleum refining and related industries			
	Printing, publishing and allied industries			
	Primary metal industries			
	Rubber and miscellaneous plastic products			
	Stone, clay, glass and concrete products			
	Textile mill products			
	Tobacco products			
	Miscellaneous manufacturing industries			
60.0 VI	HOTELS, MOTELS, APARTMENTS, ETC.			
60.0A	Group Home Type I	Flat Fee	67.04	\$70.36
60.0B	Group Home Type II	Flat Fee	201.02	\$211.07

60.0C	Group Home Type III	Flat Fee	335.02	\$351.77
60.0D	Group Home Type IV	Flat Fee	469.03	\$492.48
60.01A	Hotel 2 to 4 sleeping rooms	Flat Fee	33.50	\$35.18
60.01B	Hotel 5 to 9 sleeping rooms	Flat Fee	40.21	\$42.22
60.01C	Hotel 10 to 20 sleeping rooms	Flat Fee	53.61	\$56.29
60.01D	Hotel over 21 sleeping rooms	Base Fee	53.61	\$56.29
	Each additional sleeping room		-2.69	\$2.82
60.02A	Motel 2 to 4 sleeping rooms	Flat Fee	31.91	\$33.51
60.02B	Motel 5 to 9 sleeping rooms	Flat Fee	40.21	\$42.22
60.02C	Motel 10 to 20 sleeping rooms	Flat Fee	53.61	\$56.29
60.02D	Motel over 21 sleeping rooms	Base Fee	53.61	\$56.29
	Each additional sleeping room		-2.69	\$2.82
60.02E	Bed & Breakfast Inn	Base Fee	31.91	\$33.51
	Each Room		-2.69	\$2.82
60.03A	Apartments 2 to 4 units	Flat Fee	31.91	\$33.51
60.03B	Apartments 5 to 9 units	Flat Fee	40.21	\$42.22
60.03C	Apartments 10 to 20 units	Flat Fee	53.61	\$56.29
60.03D	Apartments over 21 units	Base Fee	53.61	\$56.29
	Each additional unit over 21		-2.69	\$2.82
60.04A	Single-family House	Flat Fee	40.21	\$42.22
60.04B	Efficiency or 1 bedroom apartment (not condo)	Flat Fee	26.81	\$28.15
60.05A	Condominium	Flat Fee	37.52	\$39.40
60.06	Reserved			
60.07A	Mobile Home Parks	Base Fee	46.91	\$49.26
	Each Space		-3.68	\$3.86
60.07B	Mobile Home Rental	Flat Fee	37.52	\$39.40

70.0 VII	MERCHANTS, RETAIL AND WHOLESALE—Retail sale or sale at retail means any sale to a customer or to any person for any purpose other than for resale in the form of tangible personal property; provided that no sale shall be construed to be a "Retail Sale" where goods, wares or merchandise are sold in wholesale quantities at wholesale prices by licensed wholesale dealers under standing orders or through outside salesmen as distinguished from sales of small packages at retail prices, or to a sale in wholesale quantities and at wholesale prices to any governmental institution, subdivision or agency.			
	Retailer includes every person engaged in the business of making sales at retail.			
	Merchants, Retail, provided licensed, shall permit one location, when the average value of the stock of goods carried is as follows:			
70.01	Retail Stock not exceeding \$1,000	Flat Fee	36.18	\$140.71
	Each addition \$1,000 or fraction thereof		3.68	\$253.28
70.02	MERCHANT, WHOLESALE—Defined as one who buys from a broker or manufacturer and sells to retail merchants either direct from stock or through the manufacture or producer direct to the retail merchant, having inventory as follows:			\$274.38
70.02A	Inventory not exceeding \$5,000	Flat Fee	134.01	\$351.77
70.02B	Inventory more than \$5,000, not exceeding \$10,000	Flat Fee	241.22	\$492.48
70.02C	Inventory more than \$10,000, not exceeding \$25,000	Flat Fee	261.31	\$633.21
70.02D	Inventory more than \$25,000, not exceeding \$50,000	Flat Fee	335.02	\$161.83
70.02E	Inventory more than \$50,000, not exceeding \$100,000	Flat Fee	469.03	\$140.71
70.02F	Inventory more than \$100,000	Flat Fee	603.06	\$253.28

70.03	Manufacturer Agent or Broker	Flat Fee	154.12	\$274.38
	Where retail merchant or wholesale merchant also carries on repair work an additional license is required as shown elsewhere in this chapter.			
70.04	USED MERCHANDISE STORES, such as but not limited to:			
70.04A	Antique Store	Flat Fee	201.02	\$211.07
70.04B	Antique Mall	Flat Fee	268.03	\$281.43
70.04C	Antique Dealer—Each location in an antique mall	Flat Fee	33.50	\$35.18
70.04D	Gold, New and Used	Flat Fee	107.20	\$112.56
70.04E	Pawn Shop	Flat Fee	335.02	\$351.77
70.04F	Secondhand Goods (appliance, furniture, etc.)	Flat Fee	134.01	\$140.71
70.04G	Thrift Store (clothing, etc.)	Flat Fee	134.01	\$140.71
70.04H	Consignment Shop	Flat Fee	134.01	\$140.71
70.04I	Multiple Vendor Mall	Base Fee	268.03	\$281.43
70.04J	Each Vendor in Multiple Vendor Mall		33.50	\$35.18
70.05	AUTOMOTIVE, BOAT AND MOTORCYCLE SALES—such as but not limited to:			
70.05A	Auto Dealer new not exceeding 2 persons	Flat Fee	67.01	\$70.36
70.05B	Auto Dealer new not exceeding 4 persons	Flat Fee	100.51	\$105.54
70.05C	Auto Dealer new not exceeding 6 persons	Flat Fee	134.01	\$140.71
70.05D	Auto Dealer new not exceeding 10 persons	Flat Fee	268.03	\$281.43
70.05E	Auto Dealer new more than 10 persons	Flat Fee	368.53	\$386.96
70.06A	Auto Dealer used 1—15 vehicles	Flat Fee	234.53	\$246.26
70.06B	Auto Dealer used 16—20 vehicles	Flat Fee	335.02	\$351.77
70.06C	Auto Dealer used over 20 vehicles	Flat Fee	368.53	\$386.96

70.07	BOAT SALES:			
70.07A	Boat Dealer	Up to 20 crafts	469.03	\$492.48
70.07B	Boat Dealer	Over 20 crafts	603.06	\$633.21
70.08	MOTORCYCLE SALES:			
70.08	Motorcycle Dealer	Flat Fee	134.01	\$140.71
70.09	Trailer/Recreational Vehicle Sales (New and Used)	Flat Fee	107.20	\$112.56
80.0 VIII	PROFESSIONALS—Each person engaged in the business as, but not limited to: Doctor, Lawyer, Engineer, etc. Required or other state license required.	Flat Fee	167.52	\$175.90
	Accountant, Certified Public			
	Acupuncturist			
	Asbestos Consultant			
	Attorney			
	Chiropractor			
	Clinical Social Worker			
	Cosmetologist			
	Dentist			
	Embalmer			
	Engineer, Professional			
	Forester			
	Funeral Director			
	Geologist, Professional			
	Hearing Aid Specialist			
	Interior Designer			
	Land Surveyor			

	Landscape Architect			
	Marriage and Family Therapist			
	Masseur/Masseuse/Massage Therapist			
	Mental Health Counselor			
	Nursing Home Administrator			
	Optician/Optomtrist			
	Physical Therapist			
	Physician			
	Pilot			
	Podiatrist			
	Property Appraiser			
	Psychiatrist			
	Psychologist			
	Real Estate Broker			
	Real Estate Agent (must work under a broker to be exempt)			
	Respiratory Therapist (must work under a physician to be exempt)			
	Speech-Language Pathologist/Audiologist			
	Veterinarian			
	Exempt—Exemptions specified in the statutes are those professions subject to work for or under the supervision of an employer, but are limited to: Barber Assistant, Dental Hygienist, Dental Radiographer, Embalmer Apprentice/Intern, Nurse, Osteopathic Physician Assistant, Physical Therapist Assistant, Respiratory Therapist.			
80.01	PROFESSIONALS—HOME OCCUPATION. Each person engaged in the business as,	Flat Fee	467.52	\$175.90

	but not limited to: Doctor, Lawyer, Engineer, etc. Required or other state license required.			
	Accountant, Certified Public			
	Acupuncturist			
	Asbestos Consultant			
	Attorney			
	Chiropractor			
	Clinical Social Worker			
	Cosmetologist			
	Dentist			
	Embalmer			
	Engineer, Professional			
	Forester			
	Funeral Director			
	Geologist, Professional			
	Hearing Aid Specialist			
	Interior Designer			
	Land Surveyor			
	Landscape Architect			
	Marriage and Family Therapist			
	Masseur/Masseuse/Massage Therapist			
	Mental Health Counselor			
	Nursing Home Administrator			
	Optician/Optometrlist			
	Physical Therapist			
	Physician			
	Pilot			

	Podiatrist			
	Property Appraiser			
	Psychiatrist			
	Psychologist			
	Real Estate Broker			
	Real Estate Agent (must work under a broker to be exempt)			
	Respiratory Therapist (must work under a physician to be exempt)			
	Speech-Language Pathologist/Audiologist			
	Veterinarian			
90.0 IX	PUBLIC SERVICE—Every person engaged in any business as owner, agent or otherwise performs some service for the public in return for a consideration and where no part of such service consists of sale of merchandise or other tangible property.			
90.A				
90.A01	Baby Sitting Agency/Service	Flat Fee	33.50	\$35.18
90.A02	Barber Shop	Flat Fee	33.50	\$35.18
	Each Station		14.75	\$15.49
90.A03	Beauty Parlor/Shop/Salon	Base Fee	33.50	\$35.18
	Each Station		14.75	\$15.49
90.A04	Income Tax Service	Flat Fee	201.02	\$211.07
90.A05	Boat or Shoe Repair, Handiworkers only	Flat Fee	33.50	\$35.18
90.A06	Butler or Maid	Flat Fee	67.01	\$70.36
90.A07	Clairvoyant, Fortune Teller, or Palmist, subject to the approval by commission (Must exhibit state and county business license) Classification covers fortune teller, palmist, clairvoyant, phrenologist, spiritualist, crystal	Flat Fee	1139.08	\$1,196.03

	gazer, seers, character reader, spirit medium, absent treatment healer, mental healer, numerologist, medium in tea leaf reading, and every person engaged in any occupation of similar nature. Exemptions covering veterans, disabled persons, widow, aged persons do not apply to this section.			
90.A08	Day Care 1 to 15 children	Flat Fee	53.64	\$56.29
90.A09	Day Care 16 to 30 children	Flat Fee	80.41	\$84.43
90.A10	Day Care 31 to 50 children	Flat Fee	107.20	\$112.56
90.A11	Day Care over 50 children	Flat Fee	154.12	\$161.83
90.A12	Dry Cleaning or Pressing	Flat Fee	107.20	\$112.56
90.A13	Electrolysis	Flat Fee	107.20	\$112.56
90.A14	Escort Agency	Flat Fee	80.41	\$84.43
90.A15	Hypnotist	Flat Fee	134.01	\$140.71
90.A16	Laundry Pick-Up Station	Flat Fee	33.50	\$35.18
90.A17	Laundry Self Service	Base Fee	83.77	\$87.96
		Each machine	2.69	\$2.82
90.A18	Manicurist	Flat Fee	33.50	\$35.18
90.A19	Pharmacy	Flat Fee	134.01	\$140.71
90.A20	Tailor, Alterations, Seamstress	Flat Fee	33.50	\$35.18
90.A21	Tuxedo or Gown Rental	Flat Fee	107.20	\$112.56
90.A22	Radio Broadcasting Station	Flat Fee	201.02	\$211.07
90.A23	Tattoo Parlor	Flat Fee	837.57	\$879.45
90.A24	Telegraph Company	Flat Fee	478.64	\$502.54
90.B	BUSINESS SERVICE(S)			
90.B01	Abstract Company (If company furnished title insurance, additional title insurance license required)	Flat Fee	107.20	\$112.56
90.B02	Advertising Agency	Flat Fee	107.20	\$112.56

90.B03	Advertising (door to door)	Each Person	134.01	\$140.71
90.B04	Advertising on Motor Vehicles	Base Fee	134.01	\$140.71
	Plus for each square foot of signage		-0.04	\$0.04
90.B05	Advice Bureau (no securities or other commodities may be bought or sold in connection with this service)	Flat Fee	100.49	\$105.51
90.B06	Aerial Photo Service	Flat Fee	134.01	\$140.71
90.B07	Ambulance Service	Flat Fee	134.01	\$140.71
90.B08	Animal Grooming Service	Flat Fee	107.20	\$112.56
90.B09	Animal Hospital/Clinic	Flat Fee	154.12	\$161.83
90.B10	Answering Service	Flat Fee	134.01	\$140.71
90.B11	Armored Car Service	Flat Fee	134.01	\$140.71
90.B12	Auctioneer—in City Limits	Flat Fee	281.43	\$295.50
90.B13	Auction House	Flat Fee	536.03	\$562.83
90.B14	Automobile Cleaning/Polishing	Flat Fee	33.50	\$35.18
90.B15	Automobile Towing/Recovery Service	Per Tow Truck	134.01	\$140.71
90.B16	Automobile For Hire (taxi, limo, handicab)	Per Car	154.12	\$161.83
90.B17	Automobile For Hire Dispatch/Office in City	Flat Fee	134.01	\$140.71
90.B18	Vehicle for Rent (Auto—Truck—RV)	Flat Fee	77.74	\$81.63
	Each Vehicle		-22.25	\$23.36
90.B19	Bank	Flat Fee	368.53	\$386.96
90.B20	Printing/Blueprinting, etc.	Flat Fee	80.41	\$84.43
90.B21	Boat Yard, Covers Boat or Yacht Repair, Boat Overhauling or Building	Each Space	134.01	\$140.71
90.B22	Bond Brokers or Dealers in State, County and Municipal Bonds and Advisory Service	Flat Fee	268.03	\$281.43

90.B23	Booking Agency (Entertainment, Music, Shows, etc.)	Flat Fee	187.61	\$196.99
90.B24	Bottled Gas Dealer	Flat Fee	107.20	\$112.56
90.B25	Broadcasting Studio (Wire Music)	Flat Fee	93.81	\$98.50
90.B26	Brokers in Options or Futures (stocks, commodities) negotiating for between companies and individuals, but not actually lending the money	Flat Fee	562.84	\$590.98
90.B27	Broker, Mortgage or Loan, Advertising, making or negotiating for between companies and individuals, but not actually lending the money	Flat Fee	147.42	\$ 154.79
90.B28	Business Office—General	Flat Fee	100.51	\$105.54
90.B29	Caterer	Flat Fee	107.20	\$112.56
90.B30	Citrus Fruit Shipper	Flat Fee	107.20	\$112.56
90.B31	Collection Agency	Flat Fee	134.01	\$140.71
90.B32	Car Wash	Flat Fee	134.01	\$140.71
90.B33	Commercial Freight and Passenger Agency	Flat Fee	93.81	\$98.50
90.B34	Court Reporting Agency	Flat Fee	134.01	\$140.71
90.B35	Credit Bureau	Flat Fee	80.41	\$84.43
90.B36	Dental Laboratory	Flat Fee	167.52	\$175.90
90.B37	Discount Corporation, where paper is bought on refrigerators, cars, stoves, washing machines, etc., and does not cover personal or small loans where interest is charged	Flat Fee	268.03	\$281.43
90.B38	Employment Agency	Flat Fee	134.01	\$140.71
90.B39	Express Company	Flat Fee	134.01	\$140.71
90.B40	Exterminating Company, in City	Flat Fee	107.20	\$112.56
90.B41	Gas Station, this permits tire repairing, washing and greasing	Flat Fee	134.01	\$140.71
90.B42	Film Developing/Photo Finishing, etc.	Flat Fee	134.01	\$140.71

90.B43	Fire Extinguisher Service	Flat Fee	134.01	\$140.71
90.B44	Fire Arms, where connected or not connected with other business, this does not include sale of fireworks	Flat Fee	335.02	\$351.77
90.B45	Reserved			\$ -
90.B46	Fruit Juice Stand connected with other business	Flat Fee	33.50	\$35.18
90.B47	Funeral Home Director	Flat Fee	301.51	\$316.59
90.B48	Crematory	Flat Fee	301.51	\$316.59
90.B49	Garbage and Trash Hauling	Flat Fee	268.03	\$281.43
90.B50	Gas Companies, Illumination and Cooking	Flat Fee	562.84	\$590.98
90.B51	Gasoline, Wholesale	Flat Fee	268.03	\$281.43
90.B52	Hospitals and Private Institution	Flat Fee	502.42	\$527.54
90.B53	Import/Export Business	Flat Fee	120.61	\$126.64
90.B54	Investment Securities Consultant Service	Flat Fee	201.02	\$211.07
90.B55	Janitorial or General Cleaning Service	Base Fee	80.41	\$84.43
	Each additional vehicle		33.50	\$35.18
90.B56	Kennels (Animals)	Flat Fee	134.01	\$140.71
90.B57	Land Development Management Office	Flat Fee	134.01	\$140.71
90.B58	Locksmith or Key Maker	Flat Fee	107.20	\$112.56
90.B59	Loan Company (small or personal) for short term at interest, licensed by state as small loan business	Flat Fee	281.43	\$295.50
90.B60	Mail Box Center	Flat Fee	107.20	\$112.56
90.B61	Marina, Dockage	Base Fee	134.01	\$140.71
		Per slip	2.56	\$2.69
90.B62	Martial Arts	Flat Fee	134.01	\$140.71
90.B63	Medical Laboratory	Flat Fee	167.52	\$175.90

90.B64	Meeting Hall	Flat Fee	201.02	\$211.07
90.B65	Messenger or Courier Service	Flat Fee	107.20	\$112.56
90.B66	Microfilming	Flat Fee	134.01	\$140.71
90.B67	Model Agency	Flat Fee	134.01	\$140.71
90.B68	Moving Company	Base Fee	67.01	\$70.36
		Per truck	26.81	\$28.15
90.B69	Old Coin and Stamp Dealer	Flat Fee	107.20	\$112.56
90.B70	Pay Parking or Garage Storage (1—25 spaces)	Flat Fee	33.50	\$35.18
90.B71	Pay Parking or Garage Storage (26—50 spaces)	Flat Fee	50.26	\$52.77
90.B72	Pay Parking or Garage Storage (51—100 spaces)	Flat Fee	100.51	\$105.54
90.B73	Pay Parking or Garage Storage (Over 100 spaces)	Flat Fee	167.53	\$175.91
90.B74	Public Address System, Rental/Install	Per Truck	107.20	\$112.56
90.B75	Public Relations Counsel	Flat Fee	134.01	\$140.71
90.B76	Rental Service Establishment, such as, but not limited to customers, baby furniture, lawn mowers, paint sprayers, vacuums, etc.	Flat Fee	107.20	\$112.56
90.B77	Savings and Loan Association	Flat Fee	335.02	\$351.77
90.B78	Sign Painter Individual	Flat Fee	80.41	\$84.43
90.B79	Stenographer	Flat Fee	33.50	\$35.18
90.B80	Telephone/Secretarial	Flat Fee	67.01	\$70.36
90.B81	Title Insurance Agency	Flat Fee	268.03	\$281.43
90.B82	Reserved			
90.B83	Travel Agency	Flat Fee	80.41	\$84.43
90.B84	U-Haul or Ryder Truck/Trailer Rental	Flat Fee	77.74	\$81.63
		Each vehicle	22.25	\$23.36

90.B85	Watchmen, Security and Patrol Service	Each	167.53	\$175.91
90.B86	Water Company	Flat Fee	102.10	\$107.21
90.B87	Water Softener Service	Flat Fee	127.63	\$134.01
90.B88	Yacht Broker	Flat Fee	127.63	\$134.01
90.B89	Warehouse Storage, General Storage up to 5,000 sq. ft. of space	Base Fee	80.41	\$84.43
	Plus for each 5,000 sq. ft. of space		14.75	\$15.49
90.B90	Railroad Company	Flat Fee	281.43	\$295.50
90.B91	Telephone Company	Flat Fee	562.84	\$590.98
90.B92	Inter-City Bus Station	Flat Fee	201.02	\$211.07
90.B93	Ice Manufacturer	Flat Fee	134.01	\$140.71
90.B94	Storage, Cold and Food Lockers	Flat Fee	201.02	\$211.07
90.B95	Check Cashing Service	Flat Fee	201.02	\$211.07
90.C	SERVICE FROM VEHICLE—Includes any business using vehicles to perform services in homes and businesses and not otherwise specifically classified in the license schedule.			
90.C01	Auto Detailing Company	Per Vehicle	33.50	\$35.18
90.C02	Auto Glass Installation	Per Vehicle	107.20	\$112.56
90.C03	Bakery, Retail Route	Per Vehicle	40.19	\$42.20
90.C04	Concrete Pumping	Per Vehicle	160.82	\$168.86
90.C05	Dairy, Retail Route Per Truck	Per Vehicle	80.41	\$84.43
90.C06	Diaper Service	Per Vehicle	93.81	\$98.50
90.C07	Knife, Scissors and Tool Sharpener	Per Vehicle	67.01	\$70.36

90.C08	Linen, Towel and Uniform Rental Service	Per Vehicle	107.20	\$112.56
90.C09	Grease and Oil Salvage Collection	Per Vehicle	93.81	\$ 98.50
90.C10	Mobile Appliance Repair Each Vehicle	Per Vehicle	107.20	\$112.56
90.C11	Miscellaneous Mobile	Per Vehicle	107.20	\$112.56
90.C12	Mobile Auto Repair	Per Vehicle	107.20	\$112.56
90.C13	Mobile Electronics Repair	Per Vehicle	107.20	\$112.56
90.C14	Mobile Marine Mechanic	Per Vehicle	107.20	\$112.56
90.C15	Motorcycle Escort Agency	Per Vehicle	80.41	\$ 84.43
90.C16	Parking Lot Sweeping	Per Vehicle	107.20	\$112.56
90.C17	Playground Equipment Installer	Per Vehicle	107.20	\$112.56
90.C18	Food or Ice Cream Vendor, Mobile	Per Vehicle	80.41	\$84.43
90.C19	Window Tinting Mobile	Per Vehicle	107.20	\$112.56
90.C20	Mobile Auto Detailing (HOOC)	Per Vehicle	107.20	\$112.56
90.C21	Mobile Glass Install (HOOC)	Per Vehicle	107.20	\$112.56
90.C22	Mobile Appliance Repair (HOOC)	Per Vehicle	107.20	\$112.56
90.C23	Mobile Auto Repair (HOOC)	Per Vehicle	107.20	\$112.56
90.C24	Mobile Electronic Repair (HOOC)	Per Vehicle	107.20	\$112.56

90.C25	Mobile Marine Mechanic (HOOC)	Per Vehicle	107.20	\$112.56
90.C26	Mobile Food/Ice Cream Vendor (HOOC)	Per Vehicle	107.20	\$112.56
90.C27	Mobile Window Tinting (HOOC)	Per Vehicle	107.20	\$112.56
90.C28	Miscellaneous Mobile Repair (HOOC)	Per Vehicle	107.20	\$112.56
90.C29	Mobile Janitorial/General Cleaning (HOOC)	Per Vehicle	107.20	\$112.56
90.D	SCHOOLS—Based on the number of students			
	Schools, such as, but not limited to:			
	Auto Driving School			
	Business College for Profit			
	Conservatory of Music (Retail merchant license required if selling any instruments, equipment, etc.) Dog Trainer or Obedience School			
	Dramatic School			
	Modeling School or Booking Agency			
	Instructions, Incidental to Another Business			
	School of Instruction (for artisan, workers, etc.)			
90.D01	Schools, Private (1—15 students)	Flat Fee	53.61	\$56.29
90.D02	Schools, Private (16—30 students)	Flat Fee	80.41	\$84.43
90.D03	Schools, Private (31—50 students)	Flat Fee	107.20	\$112.56
90.D03	Schools, Private (over 50 students)	Flat Fee	154.12	\$161.83
90.E	PROFESSIONAL			
	Professional service, no DPR required, such as, but not limited to:			

90.E01	Accountant or Bookkeeper, not CPA	Flat Fee	120.64	\$126.64
90.E02	Appraiser (including real property, personal or intangible, diamonds, jewels, motor vehicles, boats, etc.)	Flat Fee	93.84	\$98.50
90.E03	Artist, Professional	Flat Fee	93.84	\$98.50
90.E04	Consultant, Management, Condo	Flat Fee	120.64	\$126.64
90.E05	Dancing Studio	Flat Fee	134.01	\$140.71
90.E06	Insurance Agency (includes one agent)	Flat Fee	107.20	\$112.56
90.E07	Insurance Agent	Flat Fee	33.50	\$35.18
90.E08	Insurance Adjuster	Flat Fee	93.84	\$98.50
90.E09	Insurance Company	Flat Fee	107.20	\$112.56
90.E10	Interior Decorator or Designer	Flat Fee	107.20	\$112.56
90.E11	Language Translator	Flat Fee	120.64	\$126.64
90.E12	Photographer	Flat Fee	80.41	\$84.43
90.E13	Sculptor	Flat Fee	80.41	\$84.43
91.A	AUTO REPAIR			
91.A01	Auto Repair General or Minor (1—2 persons)	Flat Fee	46.94	\$49.26
91.A02	Auto Repair General or Minor (3—4 persons)	Flat Fee	80.41	\$84.43
91.A03	Auto Repair General or Minor (5—6 persons)	Flat Fee	107.20	\$112.56
91.A04	Auto Repair General or Minor (7—10 persons)	Flat Fee	214.41	\$225.13
91.A05	Auto Repair General or Minor (11—20 persons)	Flat Fee	268.03	\$281.43
91.A06	Auto Repair General or Minor (Over 20 persons)	Flat Fee	368.52	\$386.95
91.B01	Auto Repair Major (1—2 persons)	Flat Fee	46.94	\$49.26
91.B02	Auto Repair Major (3—4 persons)	Flat Fee	80.41	\$84.43
91.B03	Auto Repair Major (5—6 persons)	Flat Fee	107.20	\$112.56
91.B04	Auto Repair Major (7—10 persons)	Flat Fee	214.41	\$225.13

91.B05	Auto Repair Major (11—20 persons)	Flat Fee	268.03	\$281.43
91.B06	Auto Repair Major (over 20 persons)	Flat Fee	368.52	\$386.95
92.0 XII	RESTAURANTS			
92.01	Restaurants—or any business serving food for consumption on premises. This includes, but not limited to:	Base Fee	33.50	\$35.18
	Cafes, Cafeterias, Dining Rooms, Tea Rooms, etc. This does not include the sale of tobacco, candy, etc.	Each Seat	1.75	\$1.84
92.02	Food Take out—No Seating	Flat Fee	107.20	\$112.56
92.03	Prepared Food Delivery Service—prepared at established food service facility and delivered to home or office	Flat Fee	100.49	\$105.51
92.04A	Bar with Food 1—30 seats	Flat Fee	201.02	\$211.07
92.04B	Bar with Food over 30 seats	Flat Fee	268.03	\$281.43
92.05	Coffee Shop	Flat Fee	100.49	\$105.51
92.06	Ice Cream Parlor	Flat Fee	33.50	\$35.18
92.07	Sidewalk Cafe Permit	Flat Fee	134.01	\$140.71
93.0	SOLICITORS AND VENDORS/PEDDLERS			
93.01	Mail Order	Flat Fee	107.20	\$112.56
93.02	Open Air Establishments—Seasonal	Flat Fee	33.50	\$35.18
93.03A	Peddlers or Dealers in Dry Goods/Misc.	Flat Fee	227.82	\$239.21
93.03B	Peddler or Dealer in Produce	Flat Fee	67.01	\$70.36
93.03C	Peddler or Dealer (Groceries, Fish, etc.)	Flat Fee	227.82	\$239.21
93.03D	Peddler or Dealer at Green Market	Flat Fee	67.01	\$70.36
93.03E	Peddler or Dealer at Flea Market	Flat Fee	67.01	\$70.36
93.04	Solicitor Door to Door	Flat Fee	134.01	\$140.71
93.05	Telephone Solicitation	Base Fee	308.23	\$323.64
	Plus for each closer		53.64	\$56.29

93.06	Demonstrator Home/Hostess Party	Flat Fee	33.50	\$35.18
93.07	Frankfurters, Hot Dogs and Cold Drinks	Per Cart	268.03	\$281.43
94.0	Home Occupation	Flat Fee	107.20	\$112.56
95.A	Charitable Organization	No Fee	0.00	
95.B	Disabled Veteran up to \$50.00 is exempt	No Fee	0.00	
95.C	Disabled Veteran over \$50.00	Difference	0.00	
95.D	Farm	No Fee	0.00	
95.E	Wholesale Farmers' Produce Market	Flat Fee	201.02	\$211.07
95.F	Disabled, Aged, Widow with Dependents	No Fee	0.00	
96.0 XIV	MISCELLANEOUS			
96.00	Miscellaneous	Flat Fee	107.20	\$112.56
97.00	Business Regulation Certificate (BRC)	Flat Fee	No fee	
98.00	BRC with Countywide/Contractor	Flat Fee	No fee	

Section 3. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions thereof.

Section 4. Repeal of Laws in Conflict. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Codification. The sections of the ordinance may be made a part of the City Code of Laws and ordinances and may be re-numbered or re-lettered to accomplish such, and the word "ordinance" may be changed to "section", "division", or any other appropriate word.

Section 7. Effective Date. This ordinance shall take effect ten (10) days after adoption.

The passage of this ordinance on first reading was moved by Commissioner Segrich, seconded by Commissioner May, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch	AYE
Vice Mayor Sarah Malega	ABSENT
Commissioner Christopher McVoy	AYE
Commissioner Mimi May	AYE

Commissioner Anthony Segrich AYE

The Mayor thereupon declared this ordinance duly passed on first reading on the 20th day of May, 2025.

The passage of this ordinance on second reading was moved by _____, seconded by _____, and upon being put to a vote, the vote was as follows:

Mayor Betty Resch
Vice Mayor Sarah Malega
Commissioner Christopher McVoy
Commissioner Mimi May
Commissioner Anthony Segrich

The Mayor thereupon declared this ordinance duly passed on second reading on the _____ day of June, 2025.

LAKE WORTH BEACH CITY COMMISSION

By: _____
Betty Resch, Mayor

ATTEST:

Melissa Ann Coyne, MMC, City Clerk