

## Chapter 13

### LICENSES\*

#### Sec. 13-1. Levy of tax.

There is hereby levied an occupational license tax on:

- (1) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Any person who does not qualify under the provisions of subsection (1) or subsection (2) and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by section 8 of Article I of the United States Constitution.

(Ord. No. 101, § 1, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

#### Sec. 13-2. License required to engage in business, profession, etc.; issuance.

No person shall engage in or manage any business, profession or occupation mentioned in this chapter within the city until after a license shall have been procured from the city treasurer and collector, which license shall be issued to each person on receipt of the amount hereinafter provided, paid to the city treasurer and collector, who shall issue all licenses. Such licenses shall not be issued until after the aforesaid payment, and after such qualifications, permits or requirements have been met in accordance with federal, state and local laws and regulations.

(Code 1958, § 16-1; Ord. No. 81-15, § 1, 9-1-81)

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\*Cross references—Administration, Ch. 2; permit for coin-operated amusement devices, § 5-31 et seq.; businesses in trailer parks, § 14-4; permit for peddlers and solicitors, § 18-21 et seq.

State law reference—Local occupational license taxes, F.S. Ch. 205.

**Sec. 13-3. License year.**

The license year of the city shall begin on the first day of October and end on the thirtieth day of September, of each year, on which latter date all licenses shall expire. No license shall be issued for a period more than one year nor less than one year prior to April first, after which time licenses shall be issued for six (6) months, upon payment of one-half of the amount of the annual license, except specifically mentioned hereinafter. (Ord. No. 101, § 8, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-4. License renewal.**

The city will send out the application copy of the license during the month of September, at which time the vendor shall complete any information that may be required and forward the information and the applicable license fee to the city treasurer prior to the beginning of the license year. (Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-5. Transfer.**

(a) All licenses under this chapter may be transferred to a new owner when there is a bona fide sale of the business upon payment of a transfer fee of three dollars (\$3.00) and presentation of the original license and evidence of sale.

(b) Upon written request and presentation of the original license, any license may be transferred from one location to another in the city upon payment of a transfer fee of three dollars (\$3.00).

(Ord. No. 101, § 7, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-6. Businesses and occupations enumerated; amount of tax to be paid.**

The following enumeration of license taxes shall be paid to the city by the persons engaging in occupations, professions, trades, businesses, and pursuits named. The license tax is to be an annual tax, except as otherwise stated.

(1) **AGENCY OR BUREAU:**

Any agency, bureau, including caterer, credit, employment, travel, or not otherwise listed . . . . . \$ 30.00

- (2) AUCTIONEER:
  - a. Auction company . . . . . 100.00
  - b. Auctioneer . . . . . 50.00
  - c. Auctioneer-transient/livestock . . . . . 50.00
  
- (3) AUTOMOBILE SERVICES AND TRANSPORTATION:
  - a. Dealer, new or used cars, mobile homes or travel trailers . . . . . 30.00
  - b. Filling station, gasoline service station, each pump . . . . . 7.50
  - c. Paint and body shop, garage, repair or storage, and car wash . . . . . 20.00  
 \$1,000.00 in merchandise requires a merchant's license.
  - d. Bus line . . . . . 50.00
  - e. Taxi service, wrecker service, not connected with garage or service station . . . . . 20.00
  - f. Any other not listed above . . . . . 30.00
  
- (4) BANKS, SAVINGS AND LOANS, AND FINANCE COMPANY:
  - a. Banks, savings and loans . . . . . 50.00
  - b. Finance company . . . . . 35.00
  
- (5) CITRUS AND PRODUCE PACKING AND PROCESSING, SALES:
  - Permanent place of business . . . . . 30.00
  
- (6) COIN-OPERATED MACHINES:
  - a. Distributor . . . . . 50.00
  - b. Game machines, each machine . . . . . 25.00
  - c. Trade machines, each machine:
    - 1. \$0.01 to \$0.25 . . . . . 2.50
    - 2. Over \$0.25 . . . . . 5.00
  - d. Music machines, each machine . . . . . 20.00
  
- (7) GAS COMPANIES:
  - Including bottle and natural . . . . . 30.00
  
- (8) HOTELS, MOTELS, MOBILE HOME PARKS:
  - a. Hotels, motels less than 10 rooms . . . . . 10.00
  - Over 10 rooms . . . . . 50.00

\* HEALTH STUDIOS - SEE SECTION 501.012 - 501.019  
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|                                                      |       |
|------------------------------------------------------|-------|
| b. Mobile home parks .....                           | 40.00 |
| c. Travel trailer .....                              | 30.00 |
| (9) HOUSE MOVERS:                                    |       |
| Bond required .....                                  | 35.00 |
| (10) JUNK DEALERS .....                              | 50.00 |
| (11) LOCKSMITHS .....                                | 10.00 |
| (12) MANUFACTURING:                                  |       |
| a. 1-10 employees .....                              | 30.00 |
| b. Over 10 employees .....                           | 80.00 |
| (13) NEWSPAPER PUBLISHERS:                           |       |
| a. Daily .....                                       | 45.00 |
| b. Weekly, monthly .....                             | 25.00 |
| (14) NURSING AND CONVALESCENT HOMES ...              | 40.00 |
| (15) PAWNBROKERS .....                               | 50.00 |
| (16) PERSONAL SERVICE ESTABLISHMENTS:                |       |
| Such as, but not limited to beauty shops, barber-    |       |
| shops, tailor or dressmaker, shoe repair, music,     |       |
| dancing, photographic, laundries, dry cleaners,      |       |
| landscaping, radio and television repair, pet shops, |       |
| and piano tuners .....                               | 20.00 |
| (17) PROFESSIONAL SERVICES:                          |       |
| a. Real estate brokers .....                         | 20.00 |
| b. Doctors, including dentists, chiropractors, os-   |       |
| teopaths, opticians, optometrists, pharmacists,      |       |
| and any other person not mentioned practic-          |       |
| ing in the art of healing .....                      | 20.00 |
| c. Exterminators .....                               | 20.00 |
| d. Lawyers .....                                     | 20.00 |
| e. Engineers and architects .....                    | 20.00 |
| f. Insurance:                                        |       |
| 1. Agent .....                                       | 20.00 |
| 2. Adjuster .....                                    | 30.00 |
| g. Contractors:                                      |       |
| 1. General .....                                     | 25.00 |
| 2. Specialized .....                                 | 20.00 |

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|      |                                                                                                                           |        |
|------|---------------------------------------------------------------------------------------------------------------------------|--------|
| h.   | Accountant, CPA, auditor .....                                                                                            | 20.00  |
| i.   | Florist, interior decorator .....                                                                                         | 10.00  |
| j.   | Funeral director.....                                                                                                     | 50.00  |
| k.   | Stock broker .....                                                                                                        | 50.00  |
| l.   | Dental laboratory .....                                                                                                   | 20.00  |
| m.   | Real estate agents.....                                                                                                   | 20.00  |
| n.   | Any other profession not listed .....                                                                                     | 50.00  |
| (18) | RADIO AND TELEVISION STATIONS....                                                                                         | 50.00  |
| (19) | RECREATION FACILITIES:                                                                                                    |        |
| a.   | Amusement parlor .....                                                                                                    | 20.00  |
| b.   | Carnival or circus .....                                                                                                  | 100.00 |
| c.   | Theaters, bowling alleys, skating rinks,<br>billiard halls, golf courses.....                                             | 50.00  |
| (20) | RESTAURANTS                                                                                                               |        |
| a.   | Seating capacity 1—50.....                                                                                                | 30.00  |
| b.   | Over 50.....                                                                                                              | 50.00  |
| c.   | Drive-in .....                                                                                                            | 30.00  |
| (21) | RETAIL BUSINESS:                                                                                                          |        |
|      | Merchant-retail or wholesale storekeepers<br>and dealers in goods, wares and merchan-<br>dise, other than classified..... | 10.00  |
| (22) | SCHOOLS, DAY CARE CENTERS:                                                                                                |        |
| a.   | Nursery, kindergarten, day care .....                                                                                     | 30.00  |
| b.   | Private school.....                                                                                                       | 40.00  |
| (23) | SOLICITORS, PEDDLERS, CANVASSERS                                                                                          |        |
| (24) | UTILITIES:                                                                                                                |        |
|      | Telegraph.....                                                                                                            | 70.00  |
| (25) | UNCLASSIFIED:                                                                                                             |        |
| a.   | Any person, firm or corporation doing<br>business in the city, having a perma-<br>nent established place of business or   |        |

otherwise not specifically enumerated  
on this list shall pay an annual license  
tax of..... 40.00

b. Any person, firm or corporation doing  
business in the city, not having a per-  
manent place of business or otherwise  
not specifically enumerated on this list  
shall pay an annual license tax of .... 60.00

**(26) YARD SERVICES:**

a. Yard service, including gardener, care-  
taker, mowing, etc. .... 10.00

b. Nursery stock ..... 10.00

(Ord. No. 81-15, § 1, 9-1-81; Ord. No. 04-01, 2-2-04)

**Sec. 13-7. Posting requirement.**

It shall be the duty of all persons carrying on any business,  
profession or occupations mentioned in this chapter, to keep their  
license conspicuously posted in their place of business.

(Ord. No. 101, § 9, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-8. Penalty for delinquent payments.**

(a) Those licenses not renewed by October first shall be  
considered delinquent and subject to a delinquency penalty of ten  
(10) per cent for the month of October, plus an additional five (5)  
per cent penalty for each moth of delinquency thereafter until  
paid. However, the total delinquency penalty shall not exceed  
twenty-five (25) per cent of the occupational license fee for the  
delinquent establishment.

(b) Any person engaging in or managing any business, occu-  
pation, or profession without first obtaining a local occupational  
license, if required hereunder, shall be subject to a penalty of  
twenty-five (25) percent of the license determined to be due, in  
addition to any other penalty provided by law or this Code.

(Ord. No. 101, § 12, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-9. Payment of penalty prerequisite to issuance.**

It shall be the duty of all delinquents to pay such increased license tax to the city treasurer and collector and the payment of such amount to him shall be a condition precedent to the issuance of the license provided by this chapter.

(Ord. No. 101, § 13, 8-30-72; Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-10. Exemptions.**

Licenses issued under this chapter shall be subject to the exemptions in Sections 205.063 through 205.193 of the Florida Statutes.

(Ord. No. 81-15, § 1, 9-1-81)

**Sec. 13-11. Payment enforced.**

Any person violating any of the provisions of this chapter including failure to pay license fee shall be deemed guilty of an offense and will be prosecuted as such. If found guilty through such prosecution, a fine of not less than fifty dollars (\$50.00) shall be imposed.

(Ord. No. 81-15, § 1, 9-1-81)