
COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

FEE SCHEDULE		OCCUPATION	REQUIREMENTS
337	RETAIL45.00	KIOSK FLORIST	NO SPECIAL LICENSED NEEDED
339	RETAIL45.00	ALL OTHER RETAIL BAIT PET SHOP BOOKS GREETING CARDS HARDWARE LUGGAGE LUMBER MAGAZINES SPORTING GOODS TIRES	NO SPECIAL LICENSED NEEDED
340	SCHOOLS45.00	CHILD CARE NURSERIES	IF HOME DAY CARE, DOES NOT REQUIRE OUR LICENSE
341	SCHOOLS45.00	MARTIAL ARTS / KARATE JUDO / TI KWON DO	NO SPECIAL LICENSED NEEDED
342	SCHOOLS45.00	DANCE INSTRUCTION	NO SPECIAL LICENSED NEEDED
343	SCHOOLS45.00	AEROBIC DIVING GOLF BOXING TENNIS PRO SPORT SCHOOL	NO SPECIAL LICENSED NEEDED
349	SCHOOLS45.00	ALL OTHERS: Business College/School Cosmetology Dog Trainer Driving School Modeling Lessons Music Lessons Personal Trainer Private School Riding Academies/Ranches Tutoring	NO SPECIAL LICENSED NEEDED
350	TELEPHONE SYSTEMS <u>Fee based on # of telephones</u> 1-533 phones28125 ea 534 or more 150.00	TELEPHONE SYSTEM (BELL SOUTH) PAY PHONES	NO SPECIAL LICENSED NEEDED
360	INTANGIBLE PROPERTY Flat Rate.....112.50	SAVINGS & LOAN	NO SPECIAL LICENSED NEEDED
361	INTANGIBLE PROPERTY Flat Rate.....112.50	MORTGAGE BROKER MORTGAGE COMPANY MORTGAGE LENDER	STATE LICENSE 850-410-9895
362	INTANGIBLE PROPERTY Flat Rate.....112.50	LOANS	STATE LICENSE 850-410-9895
363	INTANGIBLE PROPERTY Flat Rate.....112.50	FINANCE COMPANY STOCKBROKER	STATE LICENSE 850-410-9895
369	INTANGIBLE PROPERTY Flat Rate.....112.50	ALL OTHERS: COMMODITY BROKER CREDIT CARD PLANS HOLDING COMPANY INVESTMENTS - Securities/Real Estate	NO SPECIAL LICENSED NEEDED
370	TANGIBLE PROPERTY Flat Rate.....45.00	STORE ON WHEELS ART SHOW SELLING FOOD ICE CREAM TRUCK	ANNUAL FOOD PERMIT 850-488-3951
371	TANGIBLE PROPERTY Flat Rate.....45.00	MAIL ORDER CATALOG SHOPPING	NO SPECIAL LICENSED NEEDED
372	TANGIBLE PROPERTY Flat Rate.....45.00	WHOLESALE PETROLEUM PRODUCTS	NO SPECIAL LICENSED NEEDED
373	TANGIBLE PROPERTY Flat Rate.....45.0	EXPORT IMPORT	NO SPECIAL LICENSE NEEDED
374	TANGIBLE PROPERTY Flat Rate.....45.00	OUTDOOR FLEA MARKET SALES	NO SPECIAL LICENSE NEEDED
375	TANGIBLE PROPERTY Flat Rate.....45.00	ANTIQUE CAR SHOWS ART SHOWS GUN SHOWS ITINERANT MERCHANT ROAD SIDE PEDDLER VENDORS	NO SPECIAL LICENSE NEEDED

COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

	FEE SCHEDULE	OCCUPATION	REQUIREMENTS
376	TANGIBLE PROPERTY Flat Rate.....45.00	ADVERTISING MARKETING	NO SPECIAL LICENSE NEEDED
376C	TANGIBLE PROPERTY Flat Rate.....45.00	TELEMARKETING	NEED STATE LICENSE 850-922-2966
377	TANGIBLE PROPERTY Flat Rate.....45.00	ADMINISTRATIVE OFFICE BUSINESS OFFICE E-BAYSELLER HOME BASED OFFICE INTERNET SALES SALES OFFICE SATELLITE SALES	NO SPECIAL LICENSE NEEDED
378	TANGIBLE PROPERTY Flat Rate.....45.00	WHOLESALE DISTRIBUTOR	NO SPECIAL LICENSE NEEDED
379	TANGIBLE PROPERTY Flat Rate.....45.00	ALL OTHERS: AUCTION HOUSE CIRCULARS/MAGAZINES DISTRIBUTOR/HANDBILLS GAMES/GAME SUPPLIES GOLD/SILVER DEALER INVESTOR (using own money) LIQUIDATOR MEAT BROKER/Wholesaler MOTOR HOME DEALER NON-EXPLOSIVE FIREWORKS (A Class C@ only) PLANT NURSERY (If not owner of the property) POWER TRANSMISSION RESTORATION/SELLING HOUSES TELECOMMUNICATIONS TIME SHARES TRADING STAMPS VITAMIN/SUPPLEMENTS DISTRIBUTOR (NOT Amway, Shaklee, Tupperware, Avon etc.)	NO SPECIAL LICENSE NEEDED
380	VENDING MACHINES Fee based on # of machines 1-6.....22.50 each 7 or more.....150.00 (Not over 34 machines - if over 34 machines, goes under #385, Operator Service/Amusement)	SERVICE/AMUSEMENT MACHINES (NOT over 34) AIR MACHINE CAR VACUUM CLAW MACHINES PHOTO BOOTH PINBALL VIDEO ARCADE ATM	NO STICKERS
381	VENDING MACHINES If in an UN-LICENSED place of business (Does not own property or building that machine is located in) 1-6.....22.50 each 7 or more.....150.00	MERCHANDISE MACHINES SODA CANDY SNACK, ETC (Not over 34 machines-if over 34 machines, goes under #384, Operator/Merchandise	NEED STICKERS
382	COIN LAUNDRY 1-662.25 each 67 or more.....150.00 max includes soap, bleach, etc	COIN LAUNDRY	NO STICKERS
383	PENNY VENDING MACHINES 1-662.25 each 67 or more150.00 max	PENNY VENDING MACHINES GUMBALL, ETC	NO STICKERS
384	OPERATOR/MERCHANDISE If in an UN-LICENSED place of business (Does not own property or building that machine is located in) OPERATOR FEE150.00 PLUS 35 - 66.....2.25 ea 67 or more.....150.00 max	OPERATOR - MERCHANDISE (35 or more machines)	NEED STICKERS
385	OPERATOR SERVICE/AMUSEMENT OPERATOR FEE 150.00 PLUS 35 or more150.00	OPERATOR - SERVICE/AMUSEMENT (35 or more machines)	NO STICKERS
386	MERCHANDISE MACHINES If in a licensed place of business (Has a license for the business and	MERCHANDISE MACHINES (35 or more machines)	NEED STICKERS

COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

FEE SCHEDULE		OCCUPATION	REQUIREMENTS
	also owns the machines) 1 - 169.00 Each 17 or more150.00 max		
389	MISC MACHINES BASE.....31.50 1-166.....0.90 ea 167 or more.....150.00	ALL OTHERS: COIN RADIO COIN TV VIBRATING MATTRESS OR SIMILAR DEVICE IN HOTEL etc	NO STICKERS
390	WATER/SEWER150.00	WATER PLANT SEWER PLANT	NO SPECIAL LICENSE NEEDED
400	MISCELLANEOUS150.00	HEALTH CLUB	STATE LICENSE OR LETTER OF EXEMPTION 888-419-3456
401	MISCELLANEOUS150.00	ESCORT SERVICE	NO SPECIAL LICENSE NEEDED
402	MISCELLANEOUS150.00	ATHLETE CLUB BOTTLE CLUB-PRIVATE CLUB	NO SPECIAL LICENSE NEEDED
403	MISCELLANEOUS150.00	BANKS (Not Savings & loan)	
409	MISCELLANEOUS150.00	ALL OTHERS Arcades Animal exhibitions Auditorium/Hall (For Hire) Banquet Hall Baths (Public/Sauna/Turkish) Bathing Beaches (Private) Dating Service Flea Market Proprietor Golf Course/Gymnasium Marine Shows Membership Sales Miniature Golf Links Nudist Colony Rinks/Roller Skating, etc Shopping Centers/Malls Singing Telegrams Sport Arenas/Stadiums Strip Malls Weight Reducing Salon	NO SPECIAL LICENSE NEEDED
409C	MISCELLANEOUS150.00	BALLROOM DANCING BODY PIERCING TATTOOING	STATE LICENSE 800-435-7352 PERMIT FROM COUNTY HEALTH DEPT 954-467-4833 AND NEED LETTER FROM SUPERVISING DOCTOR
410	MANUFACTURING BRANCH (Branch office of Manufacturer)7.50	MANUFACTURING BRANCH OFFICE	NO SPECIAL LICENSE NEEDED

Back To Top