

COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

FEE SCHEDULE		OCCUPATION	REQUIREMENTS
100	ATTORNEYS * 1-5.....30.00 6-10.....37.50 11 or more.....45.00	ATTORNEYS * (Group=1 license: Independent=1 license for each attorney)	FLORIDA BAR CARD 850-487-1292
110	WHOLESALE FARMERS/CANNING Flat Fee.....150.00	WHOLESALE FARMERS/PRODUCE MARKET	No Special License Required
120	ADVERTISING SPACE/RENTAL Fee based on # units 1-33..... 4.50 Ea 34 or more.....150.00	ADVERTISING SPACE/RENTAL Signs, Billboards, Benches Advertising space on boats, buses, trucks or other vehicle, whether for hire or not	No Special License Required
130	NON COIN DEVICES Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	NON COIN Pool Table/Billiards Tennis Court Racquetball Bowling Lane	No Special License Required
131	NON COIN DEVICES Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	Tennis Court Racquetball	No Special License Required
132	NON COIN DEVICES Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	Bowling lane	No Special License Required
133	NON COIN DEVICES Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	Amusement Device Gunnery Range Shooting Gallery Archery Range	No Special License Required
140	HOTEL, MOTEL, TRANSIENT APARTMENTS Fee based on # of rooms 1-10 Rooms.....22.50 (Min) 11-662.25 (Ea) 67 or more.....150.00 (Max)	HOTEL MOTEL	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
141	HOTEL, MOTEL, TRANSIENT APARTMENTS Fee based on # of rooms 1-10 Rooms.....22.50 (Min) 11-662.25 (Ea) 67 or more.....150.00 (Max)	APARTMENTS ROOMING HOUSES	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
150	CEMETERY-MAUSOLEUM150.00	CEMETERY OR MAUSOLEUM CREMATORIES	No Special License Required
160	CIRCUS FEE DUE FOR EACH DAY Main Show.....150.00 per day Each Side Show..... 45.00 per day Annual license may be issued at a rate determined by 6 times the full amount due for all tents, rides, shows, etc.	CIRCUS/CARNIVAL/etc. EXHIBIT -TEMPORARY STRUCTURE HORSE/CAT/DOG SHOWS TEMPORARY STRUCTURE	No Special License Required Exempt from license if sponsored by a bona fide non-profit, charitable, religious or educational institution
170	RESTAURANTS Fee based on # of seats 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	RESTAURANTS NIGHTCLUBS SERVING FOOD	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
171	CAFETERIA Fee based on # of seats 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	CAFETERIA	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
172	CURB SERVICE Fee based on # of seats 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	CURB SERVICE	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
173	TAKE OUT FOOD Fee based on # of seats 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	TAKE OUT FOOD	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 954-958-5520
174	CATERERS PROVIDING FOOD Fee based on # of seats 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00	CATERERS PROVIDING FOOD	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395

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	Curb Service.....90.00 per Drive-in		
175	<u>Fee based on # of seats</u> 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	LUNCH COUNTER SNACK BAR	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
176	<u>Fee based on # of seats</u> 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in LUNCH WAGON45.00 each	LUNCH WAGON CANTEEN CAFÉ	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
179	<u>Fee based on # of seats</u> 0-30..... 45.00 30-74.....90.00 75-149.....135.00 150 and more.....150.00 Curb Service.....90.00 per Drive-in	ALL OTHERS: BARBEQUE STAND COMMISSARY CONCESSION STAND	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 And/Or State Hotel/Restaurant License 850-487-1395
180	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	GENERAL CONTRACTOR	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
181	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	ELECTRICAL ALARMS ELECTRIC SIGNS	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
182	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	PLUMBING LAWN SPRINKLER IRRIGATION	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
183	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	AIR CONDITIONING HEATING	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
184	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	PAINTING SEAL COATING	There is no State license for painting Need: Certificate of Competency: (954) 765-5108 ext. 255
185	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	ROOFING SHEET METAL	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
186	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	WELL DRILLING	State Certification OR Certificate of Competency from Broward County State 850-539-5999 Certificate of Competency: (954) 765- 5108 ext. 254
187	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00	TILE MARBLE MASONRY CONCRETE	There is <u>no</u> State License for tile/marble/masonry/concrete Certificate of Competency: (954) 765-5108 ext. 255

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FEE SCHEDULE		OCCUPATION	REQUIREMENTS
	31-40.....108.00 41-50.....135.00 51 and more.....150.00		
188	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	POOL INSTALLATION POOL CLEANING MARINE	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
189	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	ALL OTHER CONTRACTORS : Awnings, Balconies, Blinds, Cabinets & Millwork, Cable TV, Elevators, Enclosures, Shutters, Fans (Industrial/Commercial) Garage Door, Kitchen Equip., Mirrors, partitions, Pumps/Pumping Systems, Railings, Restauarant equip. & supplies, Satellites, Screens & Skylights, Solar Energy Equip., Retail Store Fixtures, Tanks, Television Master, Antenna Systems, Waterproofing, Welding, Drywall Finishing, Paving, Surfacing, Excavating, Clearing & Grading, Dredging canal/lake/waterway House & Building Movers, Industrial Development. Installation- Insulation & Insulation Materials, Intercommunication Systems, Land Clearing & Leveling Mobile Home Set Up, Pile Driving, Sand Blasting, Trim Carpentry, Welding, Wood Floors	State Certification OR Certificate of Competency from Broward County State 850-487-1395 Certificate of Competency: (954) 765- 5108 ext. 254
189C	CONTRACTORS <u>Fee based on # of employees</u> 1-10.....27.00 11-20.....54.00 21-30.....81.00 31-40.....108.00 41-50.....135.00 51 and more.....150.00	TREE TRIMMERS	Certificate of Competency for Tree Trimming (954) 765-4890 ext. 244
190	DANCING/ENTERTAINMENT 150.00	DANCING &/OR ENTERTAINMENT DANCE HALLS DANCE HALLS-ONE NIGHT ONLY	Does not include Ballroom Dancing (goes under Sec. 409)
200	ELECTRIC POWER PLANT/CABLE TV 150.00	ELECTRIC POWER PLANT CABLE TV	No Special License Needed
210	EMIGRANT LABOR AGENT 150.00	EMIGRANT LABOR AGENT Any person, firm or corporation engaged in hiring laborers or soliciting emigrants in this county, to be employed beyond the limits of Broward County	No Special License Needed
220	FORTUNE TELLER 150.00	FORTUNE TELLERS ASTROLOGY CLAIRVOYANT PALMIST SPIRIT MEDIUM CHARACTER READER MENTAL HEALER	No Special License Needed Does not apply to bona fide churches which heal the sick by prayer or to regularly ordained ministers of churches who are members of Florida State Spiritualist Ministerial Association whose charters are filed in the Library of Congress and on record in the state capital in Tallahassee.
230	INSURANCE ADJUSTERS 22.50	INSURANCE ADJUSTERS	No Special License Needed
240	JUNK YARD PERMANENT 150.00 (Permanent place of business)	JUNK YARD SALVAGE YARD SCRAP METAL PLANT GARBAGE DUMP SANITARY FILL	No Special License Needed
250	JUNK YARD DEALER/TRAVELING 45.00	JUNK YARD DEALER (Transient - Travels place to place purchasing junk)	No Special License Needed
260	LP-GAS DEALER, SERVICE, MANUFACTURER 150.00 Installation.....75.00	DEALER/Liquified, petroleum/gas Appliances/Equipment	State License 850-921-8001
261	LP-GAS DEALER, SERVICE, MANUFACTURER 150.00 Installation.....75.00	MANUFACTURE	State License 850-921-8001
262	LP-GAS DEALER Installation.....75.00	INSTALLATION	State License Consumer Services 850-921-8001
270	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00	Manufacturing/Assembly Industrial Plant Factories Blacksmith	No Special License Needed

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	FEE SCHEDULE	OCCUPATION	REQUIREMENTS
	21-30.....135.00 31 or more.....150.00	Wrought Iron	
271	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Dressmaking Upholstery Cloth Mfg Canvas Embroidery	No Special License Needed
272	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Locksmith Key Duplication	No Special License Needed
273	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Machine Shop Tool & Die Auto Part Rebuilding Auto Upholstery	No Special License Needed
274	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Cabinet Shop Woodwork Framing Sand/Polish/Refinish Furniture	No Special License Needed
275	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Blueprint/Drafting Artist/Painting Stained Glass Engraving Photography Graphics Coppersmith/Tinsmith	No Special License Needed
276	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Bakery Baking on site Ice Cream Mfg/Serving	ANNUAL FOOD PERMIT From Dept. of Agriculture & Consumer services 1-800-435-7352
277	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Window Tinting Electroplating	Window tinting & electroplating do not need special license
277C	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Auto Paint/Body/Customizing	Auto Paint & Body needs Motor Vehicle Repair Registration (800)435-7352 AND Proof of registration with Broward County Consumer Affairs (954)357-5350
278	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	Writers Publishers Printing Word Processing Web Site Development	No Special License Needed
279	MANUFACTURING <u>Fee based on # of employees</u> 1-10.....45.00 11-20.....90.00 21-30.....135.00 31 or more.....150.00	ALL OTHERS: Animal/Bird Breeder Boat Building/shipyard/Dry Dock Bottling Dental Lab Dry Cleaning Plant, Film Processing, Floral Arranging, Gift Baskets, Jewelry Oil & Gas Exploration, Productions-Motion Pictures, Plays, Festivals, etc Quarrying, Recording/Sound/Film, Studio, Record Label, Recycling, Taxidermist Tobacco Products	No Special License Needed State License for Dental Lab (850) 245-4474
280	THEATER150.00	THEATER	HRS State of Florida Health & Rehabilitative Services (800) 462-8855
290	PAWNBROKERS150.00	PAWNBROKER	State Pawn Brokers License 850-488-9719
300	PERMANENT EXHIBIT150.00	PERMANENT EXHIBIT MUSEUM (Private) ART GALLERY	No special license needed

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FEE SCHEDULE		OCCUPATION	REQUIREMENTS
310	PROFESSIONALS	PHYSICIAN	Dept of Pro. Reg. Dr-850-488-0595
	Fee based on # of professionals/PAs per office	DOCTOR	
	1-5.....30.00	CHIROPRACTOR	Chiropractor-850-245-4355
	6-10.....37.50	PODIATRIST	
	11 or more.....45.00	VETERINARIAN	STATE LICENSE (850-487-1820)
311	PROFESSIONALS	DENTIST	
	Fee based on # of professionals/PAs per office		STATE LICENSE
	1-5.....30.00		(850) 245-4161
	6-10.....37.50		
	11 or more.....45.00		
312	PROFESSIONALS	MASSAGE THERAPIST	STATE LICENSE
	Fee based on # of professionals/PAs per office		(850) 245-4161
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
313	PROFESSIONALS	PSYCHOLOGIST	STATE LICENSE
	Fee based on # of professionals/PAs per office		(850) 245-4373
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
314	PROFESSIONALS	PHD	STATE LICENSE
	Fee based on # of professionals/PAs per office	PHD RELATED	(850) 245-4474
		MENTAL HEALTH	
	1-5.....30.00	SOCIAL WORKER	
	6-10.....37.50	MARRIAGE COUNSELOR	
		PERSONAL COUNSELOR	
	11 or more.....45.00	SCHOOL PSYCHOLOGIST	STATE LICENSE (850-245-4373)
315	PROFESSIONALS	ENGINEER	STATE LICENSE
	Fee based on # of professionals/PAs per office		(850) 521-0500
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
316	PROFESSIONALS	ARCHITECT	STATE LICENSE
	Fee based on # of professionals/PAs per office	LANDSCAPE ARCHITECT	(850) 488-6685
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
317	PROFESSIONALS	CERTIFIED PUBLIC ACCOUNTANT	STATE LICENSE
	Fee based on # of professionals/PAs per office	(CPA)	(352) 333-2500
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
318	PROFESSIONALS	REAL ESTATE BROKER	STATE LICENSE
	Fee based on # of professionals/PAs per office	REAL ESTATE COMPANY	(407) 245-0800
	1-5.....30.00		
	6-10.....37.50		
	11 or more.....45.00		
319	ALL OTHER PROFESSIONALS	ACUPUNCTURE	STATE LICENSE (407- 245-4161)
	Fee based on # of professionals/PAs per office	ALTERNATIVE MEDICINE	
		(Holistic Medicine)	NO SPECIAL LICENSE
	1-5.....30.00	HYPNOSIS	
	6-10.....37.50	ARMED GUARD	STATE LICENSE (850) 488-5381
		APPRAISER	STATE LICENSE (407) 245-0800
		AUCTIONEER	STATE LICENSE (850) 488-5189
		AUDIOLOGIST-CERTIFIED (Hearing Aids)	STATE LICENSE (850-245-4474)
		DENTAL TECHNICIAN	STATE LICENSE
		(Private contractor who takes in outside work)	(850) 245-4161
		DETECTIVE	STATE LICENSE
		DETECTIVE AGENCY	(305) 377-5950
		SECURITY GUARD	
		DIETICIAN (self-employed)	STATE LICENSE (305) 377-5950
	ELECTROLYSIS	STATE LICENSE (850) 245-4373	
	EMBALMER	STATE LICENSE	
	FUNERAL DIRECTOR	STATE LICENSE (850) 488-8690	

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	FEE SCHEDULE	OCCUPATION	REQUIREMENTS
		EMERGENCY MEDICAL TECH FACIAL SPECIALTY FIRE INVESTIGATOR GEOLOGIST LAND SURVEYOR NOTARY PUBLIC (using residence as office) PATENT ATTORNEY PHYSICAL THERAPIST PODIATRIST RESPIRATORY THERAPIST SPEECH THERAPY TAG/BOUNTY HUNTER	STATE LICENSE (850) 245-4440 STATE LICENSE (850) 488-5702 STATE LICENSE (850) 413-3172 STATE LICENSE (850) 487-7990 STATE LICENSE (850) 413-7480 STATE LICENSE (850) 488-7521 STATE LICENSE (800) 786-9199 STATE LICENSE (850) 245-4373 STATE LICENSE (850) 488-0595 STATE LICENSE (850) 245-4373 STATE LICENSE (850) 245-4474 STATE LICENSE (850) 921-1916
320	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	BARBER SHOP BEAUTY SHOP NAIL SALON GROOMER	BARBER STATE LICENSE (850) 488-6888 SALON STATE LICENSE (850) 488-6888 NO SPECIAL LICENSE FOR GROOMER
321	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	HOSPITALS/CLINICS/ANY MEDICAL RELATED SERVICE COMMERCIAL LABORATORY HOSPITAL/ANIMAL HOME HEALTH CARE ADULT CONGREGATE LIVING* FACILITY (ACLF) CAMPING GROUNDS MEALS ON WHEELS	NO SPECIAL LICENSE NEEDED ANNUAL FOOD PERMIT (850)-488-3951 OR HOTEL/RESTAURANT LICENESE 850-487-1395
322	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	BOAT REPAIR OR SERVICE * CAR DETAILING MOBILE HOME PARK PARKING LOTS/GARAGES TOWING	NO SPECIAL LICENSE NEEDED
322C	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	AUTOMOBILE REPAIR	STATE MOTOR VEHICLE REPAIR REGISTRATION 850-488-2221 AND PROOF OF REGISTRATION WITH CONSUMER AFFAIRS 954-357-5350
323	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	RADIO/TV/COMPUTER ELECTRONIC (Service/Repair) SMALL APPLIANCE (Service/Repair) BEEPER MOVIE RENTAL TELECOMMUNICATION VIDEO RENTAL	NO SPECIAL LICENSE NEEDED
324	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	LAWN MAINTENANCE LANDSCAPING PLANT CARE SPRINKLER HEAD REPAIR	NO SPECIAL LICENSE NEEDED
324C	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	PEST CONTROL	STATE LICENSE 850 850-921-4177
325	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	CLEANING/JANITORIAL PRESSURE CLEANING CARPET CLEANING	NO SPECIAL LICENSE NEEDED
326	SERVICE <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00	AMBULANCE ARMORED CAR CATERER (No Food) CHARTER/CRUISE/AIRCRAFT COURIER DELIVERY DIAPER SERVICE	NO SPECIAL LICENSE NEEDED

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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.....112.50	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

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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

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