

COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

FEE SCHEDULE		OCCUPATION	REQUIREMENTS
<b>100</b>	<b>ATTORNEYS*</b> 1-5.....30.00 6-10.....37.50 11 or more.....45.00	<b>ATTORNEYS*</b> (Group=1 license: Independent=1 license for each attorney)	FLORIDA BAR CARD 850-487-1292
<b>110</b>	<b>WHOLESALE FARMERS/CANNING</b> Flat Fee.....150.00	WHOLESALE FARMERS/PRODUCE MARKET	No Special License Required
<b>120</b>	<b>ADVERTISING SPACE/RENTAL</b> Fee based on # units 1-33.....4.50 Ea 34 or more.....150.00	<b>ADVERTISING SPACE/RENTAL</b> Signs, Billboards, Benches Advertising space on boats, buses, trucks or other vehicle, whether for hire or not	No Special License Required
<b>130</b>	<b>NON COIN DEVICES</b> Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	<b>NON COIN</b> Pool Table/Billiards Tennis Court Racquetball Bowling Lane	No Special License Required
<b>131</b>	<b>NON COIN DEVICES</b> Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	Tennis Court Racquetball	No Special License Required
<b>132</b>	<b>NON COIN DEVICES</b> Fee based on # units 1-6.....22.50 Ea 7 or more.....150.00 Maximum	Bowling lane	No Special License Required
<b>133</b>	<b>NON COIN DEVICES</b> 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
<b>140</b>	<b>HOTEL, MOTEL, TRANSIENT APARTMENTS</b> Fee based on # of rooms 1-10 Rooms.....22.50 (Min) 11-66 .....2.25 (Ea) 67 or more.....150.00 (Max)	HOTEL MOTEL	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
<b>141</b>	<b>HOTEL, MOTEL, TRANSIENT APARTMENTS</b> Fee based on # of rooms 1-10 Rooms.....22.50 (Min) 11-66 .....2.25 (Ea) 67 or more.....150.00 (Max)	APARTMENTS ROOMING HOUSES	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
<b>141C</b>	<b>SINGLE RESORT DWELLING</b> Flat Rate.....22.50	HOTEL, MOTEL, TRANSIENT APARTMENTS	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
<b>142C</b>	<b>GROUP VACATION RENTAL DWELLING</b> Flat Rate.....22.50		
<b>142</b>	<b>COLLECTIVE VACATION RENTAL DWELLING</b> Flat Rate.....150.00	HOTEL, MOTEL, TRANSIENT APARTMENTS	* State License from Dept of Business Regulations Hotel/Restaurant Division 850-487-1395
<b>150</b>	<b>CEMETERY-MAUSOLEUM</b> .....150.00	CEMETERY OR MAUSOLEUM CREMATORIES	No Special License Required
<b>160</b>	<b>CIRCUS</b> 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
<b>170</b>	<b>RESTAURANTS</b> 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 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395
<b>171</b>	<b>CAFETERIA</b> 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 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395
<b>172</b>	<b>CURB SERVICE</b> 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 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395

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<b>173</b>	<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	TAKE OUT FOOD	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 (Agriculture) And/Or State Hotel/Restaurant License 954-958-5520 (DBPR)
<b>174</b>	<u>Fee based on # of seats</u> 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 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395

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FEE SCHEDULE		OCCUPATION	REQUIREMENTS
	Curb Service.....90.00 per Drive-in		
<b>175</b>	<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 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395
<b>176</b>	<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 <b>LUNCH WAGON .....45.00 each</b>	LUNCH WAGON CANTEEN CAFÉ	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395
<b>179</b>	<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	<b>ALL OTHERS:</b> BARBEQUE STAND COMMISSARY CONCESSION STAND	If selling pre-packaged food, need Annual Food Permit 1-800-435-7352 (Agriculture) And/Or State Hotel/Restaurant License (DBPR) 850-487-1395
<b>180</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765- 4400
<b>181</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765- 4400
<b>182</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765-4400
<b>183</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765- 4400
<b>184</b>	<b>CONTRACTORS</b> <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) 765-4400  <b>CERTIFICATE OF COMPETENCY NO LONGER            REQUIRED FOR PAINTING AFTER            07/01/2023</b>
<b>185</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765-4400
<b>186</b>	<b>CONTRACTORS</b> <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 <b>OR</b> Certificate of Competency from Broward County  State 850-539-5999 Certificate of Competency: (954) 765- 4400
<b>187</b>	<b>CONTRACTORS</b> <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 no State License for tile/marble/masonry/concrete Certificate of Competency (954) 765-4400:  <b>CERTIFICATE OF COMPETENCY NO LONGER            REQUIRED FOR TILE/MARBLE AFTER            07/01/2023</b>

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	31-40.....108.00 41-50.....135.00 51 and more..... 150.00		
<b>188</b>	<b>CONTRACTORS</b> <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 <b>OR</b>  Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765-4400
<b>189</b>	<b>CONTRACTORS</b> <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	<b>ALL OTHER CONTRACTORS :</b>  Awnings, Balconies, Blinds, Cabinets & Millwork, Cable TV, Elevators, Enclosures, Shutters, Fans (Industrial/Commercial) Garage Door, Kitchen Equip., Mirrors, partitions, Pumps/Pumping Systems, Railings, Restaurant 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, <b>Installation-</b> Insulation & Insulation Materials, Intercommunication Systems, Land Clearing & Leveling Mobile Home Set Up, Pile Driving, Sand Blasting, Trim Carpentry, Welding, Wood Floors	State Certification <b>OR</b>  Certificate of Competency from Broward County  State 850-487-1395 Certificate of Competency: (954) 765- 4400
<b>189C</b>	<b>CONTRACTORS</b> <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) 765-4400
<b>190</b>	<b>DANCING/ENTERTAINMENT</b>  .....150.00	DANCING &/OR ENTERTAINMENT  DANCE HALLS DANCE HALLS-ONE NIGHT ONLY	Does not include Ballroom Dancing (goes under Sec. 409)
<b>200</b>	<b>ELECTRIC POWER PLANT/CABLE TV</b>  .....150.00	ELECTRIC POWER PLANT  CABLE TV	No Special License Needed
<b>210</b>	<b>EMIGRANT LABOR AGENT</b>  .....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
<b>220</b>	<b>FORTUNE TELLER</b>  .....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.
<b>230</b>	<b>INSURANCE ADJUSTERS</b>  .....22.50	INSURANCE ADJUSTERS	No Special License Needed
<b>240</b>	<b>JUNK YARD PERMANENT</b>  .....150.00  (Permanent place of business)	JUNK YARD  SALVAGE YARD SCRAP METAL PLANT GARBAGE DUMP SANITARY FILL	No Special License Needed
<b>250</b>	<b>JUNK YARD DEALER/TRAVELING</b>  .....45.00	JUNK YARD DEALER  (Transient - Travels place to place purchasing junk)	No Special License Needed
<b>260</b>	<b>LP-GAS DEALER, SERVICE, MANUFACTURER</b>  .....150.00 Installation..... 75.00	DEALER/Liquified, petroleum/gas  Appliances/Equipment	State License  850-921-8001
<b>261</b>	<b>LP-GAS DEALER, SERVICE, MANUFACTURER</b>  .....150.00 Installation..... 75.00	MANUFACTURE	State License  850-921-8001
<b>262</b>	<b>LP-GAS DEALER</b> Installation..... 75.00	INSTALLATION	State License Consumer Services  850-921-8001
<b>270</b>	<b>MANUFACTURING</b> <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	
<b>271</b>	<b>MANUFACTURING</b> <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
<b>272</b>	<b>MANUFACTURING</b> <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
<b>273</b>	<b>MANUFACTURING</b> <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
<b>274</b>	<b>MANUFACTURING</b> <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
<b>275</b>	<b>ST</b> <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
<b>276</b>	<b>MANUFACTURING</b> <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
<b>277</b>	<b>MANUFACTURING</b> <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
<b>277C</b>	<b>MANUFACTURING</b> <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)765-4400
<b>278</b>	<b>MANUFACTURING</b> <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
<b>279</b>	<b>MANUFACTURING</b> <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
<b>280</b>	<b>THEATER</b> .....150.00	THEATER MOVIES--DRIVE-IN	HRS State of Florida Health & Rehabilitative Services (800) 462-8855
<b>290</b>	<b>PAWNBROKERS</b> .....150.00	PAWNBROKER	State Pawn Broker=s License 850-488-9719
<b>300</b>	<b>PERMANENT EXHIBIT</b> .....150.00	PERMANENT EXHIBIT MUSEUM (Private) ART GALLERY	No special license needed

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

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		EMERGENCY MEDICAL TECH FACIAL SPECIALTY FIRE INVESTIGATOR GEOLOGIST LAND SURVEYOR INTERIOR DESIGNER  NOTARY PUBLIC (using residence as office)  PATENT ATTORNEY PHYSICAL THERAPIST PODIATRIST RESPIRATORY THERAPIST SPEECH THERAPY	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
<b>320</b>	<b>SERVICE</b> <u>Fee Based on # of Employees</u> 1-5.....33.00 6-10.....81.00 11-15.....120.00 16 or more.....150.00	TAG/BOUNTY HUNTER  BARBER SHOP BEAUTY SHOP NAIL SALON  GROOMER	BARBER STATE LICENSE (850) 488-6888 SALON STATE LICENSE (850) 488-6888  NO SPECIAL LICENSE FOR GROOMER
<b>321</b>	<b>SERVICE</b> <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 <b>OR</b> HOTEL/RESTAURANT LICNESE 850-487-1395
<b>322</b>	<b>SERVICE</b> <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 CAR RENTAL	NO SPECIAL LICENSE NEEDED
<b>322C</b>	<b>SERVICE</b> <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  <b>AND</b> PROOF OF REGISTRATION WITH CONSUMER AFFAIRS 954-765-4400
<b>323</b>	<b>SERVICE</b> <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
<b>324</b>	<b>SERVICE</b> <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
<b>324C</b>	<b>SERVICE</b> <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
<b>325</b>	<b>SERVICE</b> <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
<b>326</b>	<b>SERVICE</b> <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

### CLASSIFICATION CODES FOR BUSINESS TAX

[illegible]



COUNTY ORDINANCE 88-35

CLASSIFICATION CODES FOR BUSINESS TAX

	FEE SCHEDULE	OCCUPATION	REQUIREMENTS
	.....45.00	KIOSK	
337	RETAIL .....45.00	FLORIST	NO SPECIAL LICENSED NEEDED
339	RETAIL .....45.00	ALL OTHER RETAIL BAIT PET SHOP BOOKS GREETING CARDS HARDWARE LUGGAGE LUMBER MAGAZINES SPORTING GOODS TIRES	NO SPECIAL LICENSED NEEDED
340	SCHOOLS .....45.00	CHILD CARE NURSERIES	IF HOME DAY CARE, DOES NOT REQUIRE OUR LICENSE
341	SCHOOLS .....45.00	MARTIAL ARTS / KARATE JUDO / TI KWON DO	NO SPECIAL LICENSED NEEDED
342	SCHOOLS .....45.00	DANCE INSTRUCTION	NO SPECIAL LICENSED NEEDED
343	SCHOOLS .....45.00	AEROBIC DIVING GOLF BOXING TENNIS PRO SPORT SCHOOL	NO SPECIAL LICENSED NEEDED
349	SCHOOLS .....45.00	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 phones ..... .28125 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 800-435-7352
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..... 45.00	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
<b>376</b>	<b>TANGIBLE PROPERTY</b> Flat Rate..... 45.00	ADVERTISING MARKETING	NO SPECIAL LICENSE NEEDED
<b>376C</b>	<b>TANGIBLE PROPERTY</b> Flat Rate..... 45.00	TELEMARKETING	NEED STATE LICENSE 850-487-1395
<b>377</b>	<b>TANGIBLE PROPERTY</b> Flat Rate. 45.00	ADMINISTRATIVE / BUSINESS OFFICE INSURANCE AGENCY E-BAYSELLER HOME BASED OFFICE INTERNET SALES SALES OFFICE SATELLITE SALES	NO SPECIAL LICENSE NEEDED
<b>378</b>	<b>TANGIBLE PROPERTY</b> Flat Rate..... 45.00	WHOLESALE DISTRIBUTOR	NO SPECIAL LICENSE NEEDED
<b>379</b>	<b>TANGIBLE PROPERTY</b> Flat Rate. 45.00	<b>ALL OTHERS:</b> 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.)  <b>MM CULTIVATE HEMP</b>	NO SPECIAL LICENSE NEEDED
<b>379C</b>			DEPT OF AGRICULTURE LICENSE/LETTER WITHIN 1 YEAR
<b>380</b>	<b>VENDING MACHINES</b>  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
<b>381</b>	<b>VENDING MACHINES</b> If in an <u>UN-LICENSED</u> 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
<b>382</b>	<b>COIN LAUNDRY</b> 1-66 .....2.25 each 67 or more.....150.00 max includes soap, bleach, etc	COIN LAUNDRY	NO STICKERS
<b>383</b>	<b>PENNY VENDING MACHINES</b> 1-66 .....2.25 each 67 or more .....150.00 max	PENNY VENDING MACHINES GUMBALL, ETC	NO STICKERS
<b>384</b>	<b>OPERATOR/MERCHANDISE</b> If in an <u>UN-LICENSED</u> place of business (Does not own property or building that machine is located in ) OPERATOR FEE ..... 150.00 <b>PLUS</b> 35 - 66.....2.25 ea 67 or more..... 150.00 max	OPERATOR - MERCHANDISE  (35 or more machines)	NEED STICKERS
<b>385</b>	<b>OPERATOR SERVICE/AMUSEMENT</b>  OPERATOR FEE 150.00 <b>PLUS</b> 35 or more 150.00	OPERATOR - SERVICE/AMUSEMENT  (35 or more machines)	NO STICKERS
<b>386</b>	<b>MERCHANDISE MACHINES</b> If in a <u>licensed place of business</u> (Has a license for the business <u>and</u>	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 - 16 .....9.00 Each 17 or more .....150.00 max		
<b>389</b>	<b>MISC MACHINES</b> BASE..... 31.50 1-166.....0.90 ea 167 or more..... 150.00	<b>ALL OTHERS:</b> COIN RADIO COIN TV VIBRATING MATTRESS OR SIMILAR DEVICE IN HOTEL etc	NO STICKERS
<b>390</b>	<b>WATER/SEWER</b> .....150.00	WATER PLANT SEWER PLANT	NO SPECIAL LICENSE NEEDED
<b>400</b>	<b>MISCELLANEOUS</b> .....150.00	HEALTH CLUB	STATE LICENSE <b>OR</b> LETTER OF EXEMPTION 888-419-3456
<b>401</b>	<b>MISCELLANEOUS</b> .....150.00	ESCORT SERVICE	NO SPECIAL LICENSE NEEDED
<b>402</b>	<b>MISCELLANEOUS</b> .....150.00	ATHLETE CLUB BOTTLE CLUB-PRIVATE CLUB	NO SPECIAL LICENSE NEEDED
<b>403</b>	<b>MISCELLANEOUS</b> .....150.00	BANKS (Not Savings & loan)	
<b>409</b>	<b>MISCELLANEOUS</b> .....150.00	<b>ALL OTHERS</b> 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
<b>409C</b>	<b>MISCELLANEOUS</b> .....150.00	BALLROOM DANCING BODY PIERCING TATTOOING TANNING LOUNGE/SPA	STATE LICENSE 800-435-7352 <b>PERMIT FROM COUNTY HEALTH DEPT</b> 954-412-7335
<b>410</b>	<b>MANUFACTURING BRANCH</b> (Branch office of Manufacturer) .....7.50	MANUFACTURING BRANCH OFFICE	NO SPECIAL LICENSE NEEDED

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