



To: Honorable Mayor and Village Council

Date: September 12, 2011

From: Ron E. Williams, Village Manager

Re: Clarification of Business
Licensing to Include
Insurance Companies

AN ORDINANCE OF THE MAYOR AND VILLAGE COUNCIL OF THE VILLAGE OF PALMETTO BAY, FLORIDA, RELATING TO BUSINESS LICENSING; CLARIFYING THE PROVISIONS RELATING TO INSURANCE COMPANY LICENSING UNDER SECTION 6-44 OF THE VILLAGE'S CODE OF ORDINANCES; PROVIDING FOR ORDINANCES IN CONFLICT, CODIFICATION, SEVERABILITY AND AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS:

Under Section 6-44 of the Village's code entitled Local Business Tax, the change provides clarification by including a category for insurance companies as defined in Florida Statutes 205.022(3). Section 6-51 of the Village code entitled Unclassified Categories allows the Village to collect a business tax from major insurance companies doing business within the Village. In an effort to make it perfectly clear and consistent the Village is adding a category "insurance companies" to the tax schedule list.

BUDGETARY IMPACT:

This will have a positive impact to the budget, but the amount cannot be estimated at this time.

RECOMMENDATION:

Approval.

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3 **ARTICLE III - LICENSING**
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5 **Section 6-44. - Occupational license tax imposed.**

6 (a) Every person, as defined in Florida Statutes Section 205.022(3), engaged in or managing any
7 business, profession or occupation in the Village is required to obtain an occupational license issued
8 by the Village.

9 (b) This occupational license tax requirement shall apply to:

10 (1) Any person who maintains a permanent business location or branch office
11 within the Village for the privilege of engaging in or managing any business,
12 profession, or occupation within the Village;

13 (2) Any person who does not qualify under the provisions of subsection (1) above
14 and who transacts any business or engages in any occupation or profession in
15 interstate commerce where such license tax is not prohibited by Section 8, Art. 1,
16 United States Constitution, and includes but is not limited to insurance companies.

17 (c) A person shall be required to pay an occupational license tax to the Village as outlined in the
18 tax schedule. A license tax shall be required for each type of business performed at the applicant's
19 location that requires a separate license tax as outlined in the tax schedule.

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23 **Section 2.** All ordinances or parts of ordinances in conflict with the provisions of this
24 ordinance are repealed.

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26 **Section 3.** This ordinance shall be codified and included in the Code of Ordinances.

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28 **Section 4.** If any section, clause, sentence, or phrase of this ordinance is for any reason
29 held invalid or unconstitutional by a court of competent jurisdiction, the holding shall not affect the
30 validity of the remaining portions of this ordinance.

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32 **Section 5.** This ordinance shall take effect immediately upon enactment.
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1 PASSED AND ENACTED this [] day of _____, 2011.
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6 Attest: _____
7 Meighan Alexander Shelley Stanczyk
8 Village Clerk Mayor
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11 APPROVED AS TO FORM:
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14 _____
15 Eve A. Boutsis
16 Village Attorney
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18 FINAL VOTE AT ADOPTION:
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21 Council Member Patrick Fiore _____
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23 Council Member Howard Tendrich _____
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25 Council Member Joan Lindsay _____
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27 Vice-Mayor Brian W. Pariser _____
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29 Mayor Shelley Stanczyk _____
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Schedule of Taxes

The amounts assessed for occupational License Tax or trades, occupations, professions and businesses are hereby fixed as follows:

Type of Business	Tax		
Abstract Company	\$100.00		
Accountant	30.00		
Acupuncture	30.00		
Administrative Office	30.00		
Adult day care	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Advertising/Marketing/ public relations	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Alteration service-commercial	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Alterations	25.00		
Ambulance Service	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Amusement Center	25.00		
Amusement Device (non coin)	25.00	+ 15.00 for each additional device	from 2 to 99,999
Amusement Facility	25.00	+ 15.00 for each additional device	from 2 to 99,999
Amusement Ride	25.00	+ 15.00 for each additional device	from 2 to 99,999
Amusement/Service Vending Machines	25.00	for one machine	
	25.00	+ 15.00 for each additional device	from 2 to 99,999
	460.00	+ 6.00 for each additional device	from 31 to 99,999
Animal Services	30.00	+ 3.00 for each additional device	from 11 to 99,999
Answering Services	30.00	+ 3.00 for each additional device	from 11 to 99,999
Antique/art dealer/studio	30.00	+ 3.00 for each additional device	from 11 to 99,999
Apartments	not taxable	apartments	from 1 to 4
	30.00	apartments	from 5 to 10
	30.00	+ 2.00 for each additional apartment	from 11 to 99,999
Apparel/accessory mfg	30.00	+ 3.00 for each additional apartment	from 11 to 99,999
Appraiser	30.00		
Architect	40.00		
Artist/Illustrator	30.00		
Assembly/fabricating	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Assisted living facility	100.00	+ 3.00 for each additional employee	from 21 to 99,999
Astrology/Palm Reader	230.00		
Attorney	40.00	+ 10.00 library fee	
Attorney branch office	30.00		
Auction sales/liquidator	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Auctioneering service	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Audio Visual Service	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Audiologist/speech pathologist	30.00		
Auditorium/playhouse	100.00		from 1 to 500 seats
	200.00		from 501 to 1,000 seats
	300.00		from 1,001 and up
Author/writer	30.00		
Auto/truck/van sales	30.00	+ 3.00 for each additional employee	from 11 to 99,999
Auto tag branch agency	100.00		
Automated teller machine	50.00		
Bay sitting services	25.00		

Bail bond business	100.00			
Bakery	30.00	+	3.00 for each additional employee	from 11 to 99,999
Bank Trust Company	200.00	+	3.00 for each additional employee	from 51 to 99,999
Banking facility	80.00			
Barber or beauty school	30.00	+	3.00 for each additional employee	from 11 to 99,999
Barber shop/chair	30.00	+	3.00 for each additional employee	from 11 to 99,999
Beauty service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Beauty shop/chair	30.00	+	3.00 for each additional employee	from 11 to 99,999
Beeper/paging	80.00			
Billing/bookkeeping service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Binding service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Blood bank center	50.00			
Body/paint/repair shop	30.00	+	3.00 for each additional employee	from 11 to 99,999
Bookkeeping/tax/immigration service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Bowling lanes	25.00	+	15.00 for each additional lane	from 2 to 99,999
Bulk merchandise vending stand	25.00	+	16.00 for each additional stand	from 2 to 99,999
Business service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cabinets/woodworking mfg.	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cable TV franchise	500.00			
Canning/bottling	30.00	+	3.00 for each additional employee	from 11 to 99,999
Car wash/auto detailing	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cargo handler	30.00	+	3.00 for each additional employee	from 11 to 99,999
Carnival (sponsored)	25.00	+	15.00 for each additional unit	from 2 to 99,999
Cash/Payroll advance	80.00			
Catering service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cemetery/crematorium	200.00			
Ceramic studio/kiln/supplies	30.00	+	3.00 for each additional employee	from 11 to 99,999
Charter/leasing service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Check service/cashing	30.00	+	3.00 for each additional employee	from 11 to 99,999
Child day care facility	30.00	+	3.00 for each additional employee	from 11 to 99,999
Chiropractor	40.00			
Circus/carnivals (not sponsored)	100.00		per day	
Cleaner/laundry/alterations	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cleaning services	30.00	+	3.00 for each additional employee	from 11 to 99,999
Clinic/medical center/dialysis	100.00	+	3.00 for each additional employee	from 21 to 99,999
Clinic social worker	40.00			
Collection/credit service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Commercial/industrial/office space	50.00		250,000 or leasable sq. ft.	
	150.00		from 250,001 leasable sq. ft and up	
Community pharmacy	30.00	+	3.00 for each additional employee	from 11 to 99,999
Community TV antenna	600.00			
Community TV antenna franchise	500.00			
Computer/data processing service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Concession/news stand	30.00	+	3.00 for each additional employee	from 11 to 99,999
Consultant/Copy/DUP/Reproduction service	30.00	+	3.00 for each additional employee	from 11 to 99,999

Correspondence school	30.00	+	3.00 for each additional employee	from 11 to 99,999
Courier drop box	25.00		per location	
Courier service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Court Reporter	30.00	+	3.00 for each additional employee	from 11 to 99,999
CPA	40.00			
Credit/debit card co.	150.00	+	3.00 for each additional employee	from 51 to 99,999
Cruise line/dinner cruise	100.00		per vessel	
Custom house broker	30.00	+	3.00 for each additional employee	from 11 to 99,999
Cutting/sewing/press service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Dancing or entertaining one night Only	150.00			
Dancing or entertaining	225.00			
Dating/escort business	100.00			
Dealer in intangible personal Property	80.00			
Dealer in petroleum products	75.00	+	3.00 for each additional employee	from 11 to 99,999
Delivery/messenger service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Dental lab school	30.00	+	3.00 for each additional employee	from 11 to 99,999
Dental laboratory	30.00	+	3.00 for each additional employee	from 11 to 99,999
Dentist	40.00			
Designer	40.00			
Dietician/Nutritionist	30.00			
Dispatch service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Dispensing optician	30.00			
Drafting service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Drive in Restaurant	60.00			
Eating Establishment	30.00		seats	from 1 to 30
	60.00		seats	from 31 to 74
	90.00		seats	from 75 to 149
	120.00		seats	from 150 to 99,999
Educational institutions	30.00	+	3.00 for each additional employee	from 11 to 99,999
Electric Plant	600.00			
Electric Plant Franchise	500.00			
Electrical Contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Electrolysis service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Electronic credit approval	100.00			
Electronic telephone info	200.00			
Embalmer	40.00			
Embroidery/monogram service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Employee leasing service	120.00	+	3.00 for each additional employee	from 21 to 99,999
Employee agency	30.00	+	3.00 for each additional employee	from 11 to 99,999
Engraving/laminating service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Equipment Operator	30.00	+	3.00 for each additional employee	from 11 to 99,999
Export/Import	30.00	+	3.00 for each additional employee	from 11 to 99,999
Farmers Market	200.00			
Fax communications	50.00			
Film/photo process/develop	30.00	+	3.00 for each additional employee	from 11 to 99,999
Finance/loans/mortgages	150.00	+	3.00 for each additional employee	from 51 to 99,999
Firearms mfg	30.00	+	3.00 for each additional employee	from 11 to 99,999
Fitness center-membership	200.00			

Fitness center-non membership	100.00			
Flea Market	230.00			
Flea Market Sales	30.00			
Food products mfg/process	30.00	+	3.00 for each additional employee	from 11 to 99,999
Food/beverage sales	30.00	+	3.00 for each additional employee	from 11 to 99,999
Foreign exchange	80.00			
Farming service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Freight forwarding/cargo service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Fruit shipping agent	30.00	+	3.00 for each additional employee	from 11 to 99,999
Funeral Director	40.00			
Funeral director/embalmer	40.00			
Funeral home	30.00	+	3.00 for each additional employee	from 11 to 99,999
Garbage/waste disposal	30.00	+	3.00 for each additional employee	from 11 to 99,999
Gas plant	600.00			
Gas plant franchise	500.00			
General building contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
General engineering contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
General mechanical contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Golf course/miniature	25.00	+	3.00 for each additional employee	from 2 to 99,999
Graphic/art/typesetting	30.00	+	3.00 for each additional employee	from 11 to 99,999
Guard patrol agency	30.00	+	3.00 for each additional employee	from 11 to 99,999
Hall for hire	230.00			
Handwriting analyst-affidavit	30.00			
Health/Dental (prepaid)				
Maintenance organization	100.00	+	3.00 for each additional employee	from 21 to 99,999
Health testing non-invasive	30.00	+	3.00 for each additional employee	from 11 to 99,999
Hearing aid specialist	30.00			
Holding company/franchising	150.00	+	3.00 for each additional employee	from 51 to 99,999
Home health care agency	120.00			
Home health care provider	25.00			
Hospital emergency room	100.00	+	3.00 for each additional employee	from 21 to 99,999
Hotel	not taxable			
	30.00		rooms	from 1 to 4
	30.00		rooms	from 5 to 10
	30.00	+	2.00 for each additional room	from 11 to 99,999
Hypnotherapist (affidavit)	30.00			
Ice Cream Vendor	30.00			
Information/referral service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Inspection Service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Installation service-non contractor	30.00	+	3.00 for each additional employee	from 11 to 99,999
Instructor/training/tutor	30.00	+	3.00 for each additional employee	from 11 to 99,999
Insurance adjuster	25.00			
Insurance company/unclassified business	100.00			
Interior Decorator	30.00	+	3.00 for each additional employee	from 11 to 99,999
Interior Designer	40.00			
Investments/land development	150.00	+	3.00 for each additional employee	from 21 to 99,999
Janitorial service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Junk dealer/junk yard	100.00			
Key making	30.00	+	3.00 for each additional employee	from 11 to 99,999
Land surveyor	40.00			
Landfill/dump	100.00			
Landscape architect	40.00			
Laundromat/laundry room	25.00	+	1.25 for each additional machine	from 2 to 99,999
Laundry machines	25.00	+	1.25 for each additional machine	from 2 to 99,999
Lawn/lawnscape/tree service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Limousine Service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Local exchange telephone service	900.00			
Locksmith service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Long distance communications	250.00			
LPG dealer/distributor and Installation	130.00			
LPG equipment dealer	130.00			

LPG equipment manufacturer	130.00			
LPG installer	50.00			
LPG (propane) Gas Tank Exchange				
Under 20 lbs.	25.00			
LPG tank refill	60.00			
Lunch wagon/truck	30.00			
Machine/welding shop	30.00	+	3.00 for each additional employee	from 11 to 99,999
Mail order	30.00	+	3.00 for each additional employee	from 11 to 99,999
Mailing facility	100.00			
Management Service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Manufacturing	30.00	+	3.00 for each additional employee	from 11 to 99,999
Mariner Surveyor	40.00			
Marine/boat repair	30.00	+	3.00 for each additional employee	from 11 to 99,999
Marriage and Family Therapist	40.00			
Message establishment	30.00	+	3.00 for each additional employee	from 11 to 99,999
Message therapist	25.00			
Membership organization	200.00			
Mental health counselor	40.00			
Merchandise vending machine	25.00		one machine	
	25.00	+	6.00 for each additional machine	from 2 to 30
	25.00	+	3.00 for each additional machine	from 31 to 99,999
MFG representative (individual)	30.00			
Mobile Auto Mechanic	25.00			
Mobile home park/camp grounds	30.00		spaces	from 1 to 100
	30.00		spaces	from 101 to 200
	30.00		spaces	from 201 to 99,999
Mobile home sales	30.00	+	3.00 for each additional employee	from 11 to 99,999
Mortgage broker business	80.00			
Motel	not taxable		rooms	from 1 to 4
	30.00		rooms	from 5 to 10
	30.00	+	2.00 for each additional room	from 11 to 99,999
Movie/multi theatre	80.00		per screen	
Moving/hauling/storage (local)	30.00	+	3.00 for each additional employee	from 11 to 99,999
Multiple business	100.00			
Naturopath	40.00			
News/wire service	80.00			
Non Emergency transportation service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Nurse/midwife	30.00			
Nursery plant sales	30.00	+	3.00 for each additional employee	from 11 to 99,999
Nursing/convalescent homes	100.00	+	3.00 for each additional employee	from 11 to 99,999
Occult science	230.00			
Operation center	30.00	+	3.00 for each additional employee	from 11 to 99,999
Optometrist	40.00			
Osteopathic physician	40.00			
Packing/packaging	30.00	+	3.00 for each additional employee	from 11 to 99,999
Packing/processing (farm products)	25.00	+	3.00 for each additional employee	from 11 to 60
	150.00		employees	from 61 to 99,999
Paralegal	30.00			
Paramedic/physician assistant	30.00			
Parking facility	30.00		spaces	from 1 to 100
	60.00		spaces	from 101 to 200
	90.00		spaces	from 201 to 99,999
Party/entertainment service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Passenger motor carrier	30.00	+	3.00 for each additional employee	from 11 to 99,999
Passenger transportation service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Pawnbroker	340.00			
Pay telephone provider	75.00		7.50 for each employee	from 11 to 99,999
Peddler	30.00			
Permanent exhibit/admission facility	230.00			
Personal Services	30.00	+	3.00 for each additional employee	from 11 to 99,999
Pest Control Service	30.00	+	3.00 for each additional employee	from 11 to 99,999

Photographer/video service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Physical/Occupational Therapist	30.00			
Physical/Occupational Therapy Center	30.00	+	3.00 for each additional employee	from 11 to 99,999
Physician	40.00			
Plumbing Contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Podiatrist	40.00			
Polygraph examiner	30.00	+	3.00 for each additional employee	from 11 to 99,999
Postal Service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Prescription drug wholesaler	30.00	+	3.00 for each additional employee	from 11 to 99,999
Printing/lithograph	30.00	+	3.00 for each additional employee	from 11 to 99,999
Private investigative agency	30.00	+	3.00 for each additional employee	from 11 to 99,999
Processing Plant	30.00	+	3.00 for each additional employee	from 11 to 99,999
Producer/productions	300.00			
Professional association/corporation/ Partnership/firm	30.00	+	3.00 for each additional employee	from 11 to 99,999
Professional engineer	40.00			
Professional sports team	300.00			
Promotor/coordinator	200.00			
Psychologist	40.00			
Publishing service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Purchasing agent/ship chandler	30.00	+	3.00 for each additional employee	from 11 to 99,999
Quarrying/mining	30.00	+	3.00 for each additional employee	from 11 to 99,999
Railroad	225.00			
Real Estate Appraiser	30.00			
Real Estate Branch Office	30.00	+	3.00 for each additional employee	from 11 to 99,999
Real Estate Broker	30.00			
Real estate firm	30.00	+	3.00 for each additional employee	from 11 to 99,999
Real estate school	30.00	+	3.00 for each additional employee	from 11 to 99,999
Recording/film studio	300.00			
Recycling/refiners	30.00	+	3.00 for each additional employee	from 11 to 99,999
Refinish/finishing/dye service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Rental service-not real property	30.00	+	3.00 for each additional employee	from 11 to 99,999
Repossessing service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Resale of communication time	150.00			
Research/search service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Retail of firearms	30.00	+	3.00 for each additional employee	from 11 to 99,999
Retail pharmacy	30.00	+	3.00 for each additional employee	from 11 to 99,999
Retail Store	30.00	+	3.00 for each additional employee	from 11 to 99,999
Rooms/boarding/guest home	Not taxable			
	30.00		rooms	from 1 to 4
	30.00		room	from 5 to 10
	30.00	+	2.00 for each additional room	from 11 to 99,999
Selling/trading tangible personal property	30.00	+	3.00 for each additional employee	from 11 to 99,999
Sales broker (individual)	30.00			
Satellite Master Antenna TV	500.00			
Savings and loan association	200.00	+	3.00 for each additional employee	from 51 to 99,999
School bus service	30.00	+	3.00 for each additional employee	from 11 to 99,999
School psychologist	40.00			
Scrap metal processor	150.00			
Secretarial/Clerical Service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Security systems monitoring	100.00			
Self Storage	75.00			from 1 to 500 units
	100.00			from 501 to 1,000 units
	125.00			from 1,001 to 99,999 units
Seller of Travel	30.00	+	3.00 for each additional employee	from 11 to 99,999
Service and repairs-non contractor	30.00	+	3.00 for each additional employee	from 11 to 99,999
Showroom/sales office	30.00	+	3.00 for each additional employee	from 11 to 99,999
Slaughter House	30.00	+	3.00 for each additional employee	from 11 to 99,999
Specialty building contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Specialty electrical contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Specialty engineering contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999

Specialty mechanical contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Specialty plumbing contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Special transportation service	30.00	+	3.00 for each additional employee	from 11 to 99,999
Stadium/Arena	150.00		seats	from 1 to 10,000
	300.00		seats	from 10,001 to 30,000
	600.00		seat	from 30,001 to 99,999
Stevadore Agency	30.00	+	3.00 for each additional employee	from 11 to 99,999
Stock and bond/commodity broker	30.00	+	3.00 for each additional employee	from 51 to 99,999
Sub building contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Sub general building contractor	30.00	+	3.00 for each additional employee	from 51 to 99,999
Subscription business	30.00	+	3.00 for each additional employee	from 11 to 99,999
Swimming Pool	25.00	+	15.00 for each additional pool	from 2 to 99,999
Tailor/dressmaking	30.00	+	3.00 for each additional employee	from 11 to 99,999
Take out food/snack bar	30.00			
Tattoo studio (affidavit)	30.00	+	3.00 for each additional employee	from 11 to 99,999
Taxicab passenger service company	30.00	+	3.00 for each additional employee	from 11 to 99,999
Tele/radio/sat communication	250.00			
Telecom systems sales/service	250.00			
Telegraph	80.00			
Telemarketing	30.00	+	3.00 for each additional employee	from 11 to 99,999
Temporary Employment Agency	30.00	+	3.00 for each additional employee	from 21 to 99,999
Tennis Courts	25.00	+	15.00 for each additional court	from 2 to 99,999
Testing service (non-medical)	30.00	+	3.00 for each additional employee	from 11 to 99,999
Ticket sales/reservations	30.00	+	3.00 for each additional employee	from 11 to 99,999
Time share property	Not taxable		apartments	from 1 to 4
	30.00		apartments	from 5 to 10
	30.00	+	2.00 for each additional apartment	from 11 to 99,999
Time share sales exchange office	30.00	+	3.00 for each additional employee	from 11 to 99,999
Tip sheet	230.00			
Title insurance companies	100.00			
Tour guide service	25.00			
Tour/travel agency	30.00	+	3.00 for each additional employee	from 11 to 99,999
Towing truck	25.00		per truck	
Transport-local/intra state	30.00	+	3.00 for each additional employee	from 11 to 99,999
Traveling junk dealer	30.00			
Unclassified Business	100.00			
Upholstering	30.00	+	3.00 for each additional employee	from 11 to 99,999
Used merchandise sales/no pawn	30.00	+	3.00 for each additional employee	from 11 to 99,999
Used motor vehicle parts dealer	100.00			
Valet parking	30.00	+	3.00 for each additional employee	from 11 to 99,999
Veterinarian	40.00			
Veterinary clinic	30.00	+	1.50 for each additional employee	from 11 to 99,999
Warehouse/distribution center	30.00	+	3.00 for each additional employee	from 11 to 99,999
Water/sewer plant	500.00			
Web surfing outlets	25.00	+	10.00 for each additional terminal	from 2 to 99,999
Weight Control Center	30.00	+	3.00 for each additional employee	from 11 to 99,999
Wholesale/distributor	30.00	+	3.00 for each additional employee	from 11 to 99,999
Yacht /boat/marine broker	30.00	+	3.00 for each additional employee	from 11 to 99,999