

**BUSINESS TAX RECEIPT FEES**

**EXHIBIT "A"**

| CATEGORIES                             | DESCRIPTION   |          | FEES               |          |
|--|---|----------|--------------------|----------|
| <b>CONTRACTORS</b>                     | General Contractors, Residential, Non-residential<br>Sub- Contractors |          | \$200.00           |          |
|  | HVAC, Home Inspection Services, Plumbing,<br>Heating, Electrical      |          | \$150.00           |          |
|  | Building Construction Material  |          | \$125.00           |          |
|  | Masonry, Stonework, Plastering  |          | \$100.00           |          |
|  | Painting  |          | \$100.00           |          |
|  | Roofing, Siding & Sheet Metal Work                                    |          | \$100.00           |          |
|  | Water Well Drilling   |          | \$100.00           |          |
| <b>ENTERTAINMENT SERVICES</b>          | Amusement Facility / Arcades  |          | \$100.00           |          |
|  | Athletic Clubs / Gyms   |          | \$150.00           |          |
|  | Billiard Facility / Bowling Centers                                   |          | \$200.00           |          |
|  | Dance Schools / Karate / Gymnastics                                   |          | \$100.00           |          |
|  | Golf Courses  |          | \$350.00           |          |
|  | Mini Golf / Tennis Courts   |          | \$150.00           |          |
|  | Motion Pictures / Theaters  |          | (up to 200 Seats)  | \$350.00 |
|  |   |          | (201 to 400 Seats) | \$400.00 |
|  |   |          | (Over 400 Seats)   | \$500.00 |
|  | Night Clubs / Lounge / Bars   |          | \$400.00           |          |
| Other Sports & Recreational Facilities |   | \$200.00 |                    |          |

| CATEGORIES  | DESCRIPTION                                   | FEES                 |          |
|---|---|----------------------|----------|
| <b>FINANCIAL SERVICES</b>                             | Bail Bondsman                                 | \$200.00             |          |
|   | Banks / Credit Union / Savings & Loans        | \$450.00             |          |
|   | Brokerage House                               | \$450.00             |          |
|   | Check Cashing Services                        | \$150.00             |          |
|   | Collection Agencies                           | \$150.00             |          |
|   | Investment Consultants                        | \$450.00             |          |
|   | Mortgage Companies                            | \$450.00             |          |
|   | Security Brokers & Commodity Services         | \$450.00             |          |
| <b>FOOD SERVICES</b>                                  | Bakery / Sugar & Confectionary Products       | \$100.00             |          |
|   | Beverages & Bottling Products                 | \$100.00             |          |
|   | Butcher Shop                                  | \$100.00             |          |
|   | Caterers (fixed or mobile)                    | \$100.00             |          |
|   | Ice Cream Parlor / Food Truck / Soda Fountain | \$100.00             |          |
|   | Meat / Dairy Products                         | (Up to 10 Employees) | \$100.00 |
|   |   | (Over 10 Employees)  | \$200.00 |
|   | Restaurant / Snack Bar                        | (Take Out Only)      | \$100.00 |
|   | Restaurant (Dine-In)                          | Seating (1 to 25)    | \$100.00 |
|   | Restaurant (Dine-In)                          | Seating (26 to 50)   | \$250.00 |
|   | Restaurant (Dine-In)                          | Seating (51-100)     | \$400.00 |
|   | Restaurant (Dine-In)                          | Seating (Over 100)   | \$500.00 |
| <b>GENERAL BUSINESS</b><br><i>(Cont'd. Next Page)</i> | Adult Congregate Living Facility              | \$100.00             |          |
|   | Advertising Agency                            | \$100.00             |          |
|   | Agricultural Nursery Products                 | \$100.00             |          |
|   | Alcohol Sales                                 | \$250.00             |          |
|   | Auto/Boat Dealership                          | \$400.00             |          |
|   | Automotive Wash/Detailing                     | \$100.00             |          |
|   | Automotive Repair/Body Shop                   | \$200.00             |          |
|   | Automobile Sales                              | \$400.00             |          |
|   | Automobile Service Stations / Fuel Services   | \$225.00             |          |

| CATEGORIES   | DESCRIPTION                                      | FEES                |          |
|--|--|---------------------|----------|
| <b>GENERAL BUSINESS</b><br><i>(Cont'd. from Previous Page)</i> | Bicycle Shop                                     | \$100.00            |          |
|  | Detective Agency                                 | \$100.00            |          |
|  | Employment Agencies                              | \$100.00            |          |
|  | Home Daycare                                     | \$100.00            |          |
|  | Hotels / Resort / Rental Complex                 | \$250.00            |          |
|  | Storage Warehouse                                | \$200.00            |          |
|  | Transportation & Towing Services                 | \$100.00            |          |
| <b>HEALTH SERVICES</b>   | Convalescent or Nursing Home                     | \$500.00            |          |
|  | Dental / Medical Laboratories                    | \$100.00            |          |
|  | Hospitals  | \$450.00            |          |
|  | Nursing & Personal Care Facilities               | \$100.00            |          |
|  | Offices/Clinics for Medical Physicians           | \$100.00            |          |
|  | Osteopathic Physicians                           | \$100.00            |          |
| <b>INSTITUTIONAL SERVICES</b>                                  | Colleges & Universities                          | \$100.00            |          |
|  | Elementary & Secondary Schools                   | \$100.00            |          |
|  | Schools & Educational Services                   | \$100.00            |          |
|  | Vocational Schools                               | \$100.00            |          |
| <b>HOME OCCUPATION</b>   | Home Office; Home Business                       | \$100.00            |          |
| <b>MANUFACTURING</b>   | Blueprinting Services (Maps / Platting, etc.)    | \$100.00            |          |
|  | Cabinet Shop / Machine Shop                      | \$100.00            |          |
|  | Concrete Ready Mix / Asphalt                     | \$100.00            |          |
|  | Electronic & Other Electric Equipment / Products | \$100.00            |          |
|  | Furniture & Household Products                   | \$100.00            |          |
|  | Manufacturing                                    | (1 to 5 Employees)  | \$100.00 |
|  |  | (6 to 15 Employees) | \$150.00 |
|  |  | (Over 16 Employees) | \$225.00 |
|  | Newspaper Publishing                             | \$100.00            |          |
|  | Print Shop / Publishing                          | \$100.00            |          |
| Textile Products & Apparel                                     | \$100.00   |                     |          |

| CATEGORIES            | DESCRIPTION  | FEES  |
|-----------------------|--|---|
| PERSONAL SERVICES     | Barber Shop / Beauty Salon / Nail Salon  | \$100.00  |
|                       | Child Care Facilities / Private Schools / Daycare / Nursery / Kindergarten   | \$125.00  |
|                       | Dog & Pet Grooming / Pet Shop / Kennel   | \$100.00  |
|                       | Dry Cleaning Services / Laundry / Laundromat   | \$150.00  |
|                       | Florist (Including Delivery)   | \$100.00  |
|                       | Funeral Home -- Providers / Crematory / Undertaker   | \$150.00  |
|                       | Laboratory Services  | \$150.00  |
|                       | Locksmith Services   | \$100.00  |
|                       | Landscape / Lawn Services / Plant / Nursery  | \$100.00  |
|                       | Massage Services   | \$100.00  |
|                       | Pest Control Services  | \$100.00  |
|                       | Photo Services / Photographer  | \$100.00  |
|                       | Pressure Cleaning / Painting   | \$100.00  |
|                       | Repair Service Facilities (Electronics, Appliances, etc.)  | \$100.00  |
|                       | Swimming Pool Services   | \$100.00  |
|                       | Tattoo Artist  | \$100.00  |
| Tax Return Services   | \$100.00   |   |
| Upholsterer           | \$100.00   |   |
| PROFESSIONAL SERVICES | Architectures, Attorney, Certified Public Accountant, Dentist/Physician, Embalmers, Insurance Company / Agency, Psychologist Medical Related Services, Real Estate / Brokers, Veterinarians (for one professional).  | \$100.00  |
|                       | Each additional Professional   | \$100.00  |
|                       | <b>Small Retail / Wholesale</b> is a business having a square footage of 2100 square feet or less, and less than \$10,000.00 of inventory.   | Business Tax Receipt Fee is \$100.00  |
|                       | <b>Large Retail/Wholesale</b> is a Business having a square footage of more than 2100 square feet. The business tax receipt fee is \$100.00 for up to \$10,000.00 of inventory, increasing with each additional \$1,000.00 of inventory (or a fraction thereof). | Business Tax Receipt Fee is \$100.00 for up to \$10,000 of inventory.<br><b>An additional \$6.00 for each additional \$1,000.00 of inventory (or fraction thereof.)</b> |
|                       |  |   |

| CATEGORIES                                  | DESCRIPTION   | FEES     |
|---|---|----------|
| <b>RETAIL /<br/>WHOLESALE<br/>MERCHANTS</b> | Auctioneer / Auction Houses                           |          |
|   | Automobile Dealers (New & Used)                       |          |
|   | Automobile Supply Stores                              |          |
|   | Dairy Product Stores                                  |          |
|   | Department Stores                                     |          |
|   | Drug Stores   |          |
|   | Furniture & Home Furnishings                          |          |
|   | General Merchandise Store                             |          |
|   | Grocery Stores / Fruit & Vegetable Markets            |          |
|   | Household Appliance Store                             |          |
|   | Liquor Stores   |          |
|   | Luggage & Leather Goods Store                         |          |
|   | Lumber & Other Goods Store                            |          |
|   | Lumber & Other Building Materials                     |          |
|   | Meat & Fish Markets                                   |          |
|   | Men, Women and/or Children Clothing Stores            |          |
|   | Optical Goods Store                                   |          |
| Shoe Stores                                 |   |          |
| Sporting Goods Stores                       |   |          |
| Tobacco Stores                              |   |          |
| <b>UTILITY SERVICES</b>                     | Communications / Telephone / Cable / Internet Systems | \$450.00 |
|   | Electric Power Companies                              | \$450.00 |
|   | Gas Companies / Sanitary Services                     | \$450.00 |

**EXEMPTIONS UNDER FLORIDA STATUTES CHAPTER 205**

The exemptions listed below shall be as provided for pursuant to Florida Statutes, Chapter 205 (2016), and as they may be amended for the businesses set forth below:

|   |  |
|---|--|
| Broker Associated & Sales Associates  |  |
| Charitable Organizations  |  |
| Disabled Persons, the Aged & Widows with Minor Dependents                               |  |
| Employees of a Business or Profession   |  |
| Farm, Aquaculture, Grove, Horticultural, Floricultural Farming                          |  |
| Mobile Home Setup Operations  |  |
| Non-Resident Persons Regulated by the Department of Business & Professional Regulations |  |
|   |  |
|   |  |

**RULES FOR APPLICATION**

**Delinquent Fee(s)** - 5% penalty for each month subsequent the month of October until the delinquency is paid. The delinquency fee shall not exceed 50% of the annual business tax fee.

**Penalty Fee** – will be assessed in the amount of 25% of the annual business tax fee, for doing business without a license.

**Transfer Fee** – will be assessed in the amount of \$15.00 for transferring the business tax to another location within the City's limits.