

ORDINANCE NO. 16-18

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AMENDING CHAPTER 110, "LOCAL BUSINESS TAXES GENERALLY", OF THE CODE OF ORDINANCES BY AMENDING SECTION 110.15, "LOCAL BUSINESS TAX SCHEDULE", TO PROVIDE FOR AN INCREASE IN THE LOCAL BUSINESS TAX SCHEDULE; PROVIDING A SAVING CLAUSE, A GENERAL REPEALER CLAUSE, AND AN EFFECTIVE DATE.

WHEREAS, Section 110.15 "Local Business Tax Schedule", of the Code of Ordinances of the City of Delray Beach establishes the individual business tax required to be paid annually to the City by persons engaging in or managing/transacting an occupation or profession; and

WHEREAS, pursuant to Chapter 205, *Florida Statutes*, the City Commission has determined it to be appropriate to increase said local business tax.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, AS FOLLOWS:

Section 1. That Chapter 110, "Local Business Taxes Generally", of the Code of Ordinances is amended by amending Section 110.15, "Local Business Tax Schedule", to read as follows:

The following enumerated individual local business taxes shall be paid to the City by the persons engaging in or managing or transacting the several occupations or professions named yearly, unless otherwise specified:

Classification	All Fees \$181.24 <u>\$190.30</u> except as noted
<i>Abstracting Company</i>	
Land title, warranty or security company. Each individual conducting the business of abstracting title, either in part or in whole, shall pay a license tax.	
<i>Adult Entertainment</i>	
<i>Advertising</i>	
Agencies, firms, associations, corporations or other persons distributing circulars, pamphlets or other advertising matter, except local merchants and theaters advertising in this way their own goods and merchandise, shall pay an annual license tax.	

<i>Advertising</i>	
Agencies engaged in the business of bill posting shall pay a license tax, per year.	
<i>Advertising Office, Public Relations</i>	
<i>Alleys, Bowling, Boxball or Tenpins</i>	
Each lane	29.35 <u>30.82</u>
<i>Ambulance</i>	
Separate from undertaking, each	102.53 <u>107.66</u>
<i>Amusement Parlors or Concert Halls</i>	
<i>Apartment</i>	
Per room, excluding kitchen and bathrooms	7.37 <u>7.74</u>
<i>Art Gallery</i>	
(1) Art Studio, workshop, classes	
(2) Artist, commercial (See Retail)	
(3) Artist material or supplies (See Merchants)	
<i>Astrologists, Clairvoyants, Fortune Tellers, Palmists, Phrenologists, Spiritualists, Numerologists and Mental Healers</i>	
These activities and others of a similar nature, whether or not in connection with another business charging fees, shall pay a license tax.	
<i>Athletic Club, Gymnasium/Fitness Center</i>	
<i>Auctioneers</i>	
<i>Auctions</i>	
<i>Auction, Real Estate</i>	
Per day	
<i>Automatic Amusement Machines, Games or Devices, Distributor</i>	
Annual Fee	
Note: It is understood that this shall not be construed to license or permit operation or display of gambling devices.	
<i>Automatic Games and Devices</i>	
or otherwise, marble games, such as throwing balls at figures and the like, which are not elsewhere provided for in this Chapter.	
Each machine or apparatus	73.18 <u>76.84</u>
<i>Automatic Trade Machines</i>	
Where only incentive to operate same is to procure such as gum, nuts and the like	

Each machine	43.96 <u>46.16</u>
Distributor	173.58 <u>182.26</u>
<i>Automatic Weighing Machines Distributor</i>	
Each machine	14.75 <u>15.52</u>
<i>Automobile or Motor Vehicles, Trucks, Farm Tractors and Farm Implements, Motorcycles</i>	
(1) Auto agency or dealer, in new or used cars, motor vehicles, motorcycles, trucks, farm tractors and farm implements, with one principal place of business, not to exceed one lot for display purposes, each agency, not to include repairs.	
(2) Each additional display lot.	
(3) Rental of vehicle not to exceed thirty (30) days as replacement for vehicles undergoing repairs by agency.	
<i>Automobile</i>	
(1) Automatic car wash, not in connection with other business	
(2) Automobile association (See Insurance)	
(3) Driving school	
(4) Parking lots, commercial, each lot	
(5) Repair shop or garage, in connection with auto agency	
(6) Repair shop or garage not in connection with other business	
(7) Self-serve car wash, first unit	58.58 <u>61.51</u>
(8) U-Drive rentals	
(9) Upholstering, tops, seat covers and the like	
(10) Automobile used parts, dealers in, used for purposes other than junk	
(11) Wrecker service, towing	
(12) Auto detailing	
<i>Automobile Service Station</i>	
Washing and polishing, greasing, lubricating and like servicing of automobiles, selling gasoline and oil, but not to include repair work and not to include the sale of merchandise required to be licensed otherwise by ordinance under Merchants.	
<i>Automobile Service Station</i>	
Selling merchandise other than petroleum products used in greasing and lubricating, shall pay the Merchants license on other merchandise in addition to the foregoing.	
<i>Baby Sitter Service</i>	90.82 <u>95.36</u>
<i>Bakery</i>	

Wholesale and retail, each store	
<i>Ballrooms for Profit</i>	
<i>Banks (National and State chartered),</i>	
<i>Savings and Loan Associations (per Section 5219 Revised Statutes 12 U.S.C. 548)</i>	
<i>Barber Shops</i>	
<i>Beach Equipment</i>	
(Subject to bids to the Commission)	
<i>Beauty Shops</i>	
<i>Bicycle Shop, both retail and repair</i>	
<i>Billiard, Pool Tables</i>	
Each table	73.18 <u>76.84</u>
<i>Blueprinting Service</i>	
<i>Boat Agencies, New/Used</i>	
Each lot, not to include repairs	
<i>Boats for Hire</i>	
Fishing, cruising or sightseeing (each boat)	
<i>Boathouses</i>	
Storage only	
<i>Boat Marinas, Dockage, Yacht Basins</i>	
<i>Boat Repair</i>	
<i>Bondsman, Bail Bonds</i>	
<i>Book, Magazine Solicitors</i>	
Per week	73.18 <u>76.84</u>
Per person	29.35 <u>30.82</u>
<i>Bookkeeper/Accountant, not C.P.A.</i>	
<i>Boot and Shoe Repair Shop</i>	
<i>Brokers</i>	
Stockers, [Stocks,] bonds, mortgages, customs and others	
<i>Building Inspector</i>	
<i>Burglar Alarm Company</i>	
<i>Bus Station, intrastate business only</i>	
<i>Business College, Trade Schools</i>	

<u>Business Office</u>	
<u>Butcher Shop</u>	
<u>Call Center</u>	
<u>Carpet and Rug Cleaning</u>	
<u>Caterers</u>	
Fixed base or mobile, each truck	73.18 76.84
<u>Ceramic Studio</u>	
<u>Chemical Companies</u>	
<u>Christmas Tree Sales</u>	
Season only, each lot	
<u>Citrus Fruits and Vegetable Retail (See Merchants)</u>	
<u>Claim and Collecting Agencies</u>	
<u>Cleaning, Pressing, Dyeing (See Laundries)</u>	
<u>Clothing</u>	
Secondhand dealers	
<u>Computer Service</u>	
<u>Concrete Products (See Manufacturer)</u>	
<u>Contractors</u>	
(1) General	
(2) Engineering contractor (includes bridge, bulkheading, drainage, excavating, sewer construction, dredging, irrigation systems, pile driving, seawalls, sidewalk, street grading and paving and similar contract work	
(3) Structural and reinforced iron and steel	
(4) Subcontractors and others as listed:	
Concrete, stone, brick	
Electrical	
Heating and ventilating	
House movers	
Masons	
Plasterers	
Roofing	
Sheet metal and tinsmith	
Septic tank	
Tile Well drilling	

Floor sanding and finishing	
Lathers	
Plumbers	
(5) Any person who shall accept orders to be engaged in the business of accepting orders or constructs on cost plus, fixed fee, stated sum, percentage basis or any combination thereof, or for compensation other than wages for doing work on or in any building or structure requiring the use of paint, stone, brick, mortar, cement, wood, structural steel or iron, sheet iron, metallic piping, tin, lead or any other building material; or to do any paving or curbing on sidewalks or streets, on public or private property, using asphalt, brick, stone, cement or wood or any combination; or to excavate for foundations or any other purpose, or to construct sewers, septic tanks, docks, drive piling, construct bridges, construct seawalls and bulkheads of any and all description; and who is engaged in the business of building, remodeling, repairing, razing or moving, whether it be by contract, fixed fee or sublet, percentage or any combination thereof, or for compensation other than wages, shall be deemed to be a contractor within the meaning of this Chapter.	
<i>Convalescent Home</i> (not sanitarium)	
Ch. 400, Florida Statutes, zoning, State Department of Health and Rehabilitative Services regulations	
<i>Credit Bureaus</i>	
<i>Dancing Schools</i>	
<i>Data Processing</i> (See Professional)	
<i>Dealers in Secondhand Firearms</i>	
This license shall be exclusive of all other license taxes. All secondhand dealers shall keep a permanent record of all purchase and sales, including dates, description of property purchased or sold, names and addresses of persons purchasing or selling them.	
<i>Delicatessen</i>	
<i>Dental Technician Laboratory</i>	
<i>Department Stores</i> (See Merchants)	
<i>Detective Agency</i>	
Each location (state certificate)	
<i>Distributor</i>	
<i>Dog and Pet Grooming</i>	
Sale of supplies (See Merchants)	
<i>Dressmaking, Hemstitching</i> (no stock carried)	
<i>Drugs, Retail Dealer</i> (See Merchants)	
<i>Dry Cleaning</i> (See Laundries)	
<i>Emigrant Agents</i>	
Including any agent, solicitor or recruiter engaged in the business of hiring, enticing or soliciting laborers or emigrants.	
<i>Employment Agencies</i>	

<i>Engravers or Lithographers</i>	
<i>Export or Import Companies</i>	
<i>Express Companies</i> (Intrastate only)	
<i>Exterminators</i> (State certificate)	
<i>Fish or Poultry Market</i>	
<i>Fishing Tackle</i> (See Merchants)	
<i>Florists or Dealers in Flowers</i> , each	
<i>Fruit, Vegetable Stand</i>	
<i>Fumigating</i> (See Exterminators)	
<i>Furniture and House Furnishing</i> (See Merchants)	
<i>Gas Companies</i>	
(1) Distributing and selling gas through pipelines	
(2) Selling bottled gas	
<i>Gasoline and Oil Distributors</i>	
<i>Golf Courses</i> , each	
<i>Golf Driving Range</i> , each	
<i>Golf Miniature</i> , each	
<i>Guard, Patrol Service</i> (See Detective Agency)	
<i>Guns, Sales or Repair/Gun Range</i>	
Need Federal firearms dealers license	
<u><i>Home Health Aides</i></u>	
<u><i>Home Health Care Agency</i></u>	
<i>Home Occupation</i>	
<i>Hospitals, Sanitarium</i>	
<i>Hotels</i>	
Per room, excluding kitchens and bathrooms	7.37 <u>7.74</u>
<i>Hypnotists</i>	
Must meet requirements set forth in F.S. Chapter 456	
<i>Ice Cream Parlors</i>	
<i>Ice Cream Wagon or Truck</i> , each	146.34 <u>153.66</u>
<i>Import, Export</i> (See Export)	
<i>Insurance Adjusters</i>	
<i>Insurance Agency</i>	

For each company represented	
<i>Insurance</i>	
<i>Insurance</i>	
Casualty, life, hospitalization, industrial, burial, bonding and surety companies, each	
<i>Interior Decorator</i>	
<i>Invalid and Hospital Supplies</i>	
<i>Jewelry</i>	
Dealers buying and selling old gold, silver and other precious metals, or offer to buy and sell (permanent records of all purchases and sales, including dates, description of property purchased and sold, names and addresses of persons purchasing or selling required).	
<i>Jewelry Repair</i>	
<i>Jewelry Store</i> (See Merchants)	
<i>Kennels, Animal</i> (Approved location)	
<i>Key Shop, Locksmith and Associated Services</i> (See Merchants)	
<i>Landscape Company</i>	
<i>Laundry or Dry Cleaning Plant</i>	
Agent for out of town laundries	
Local agency, permanent office	
Self-service	
<i>Lawn Maintenance</i>	
<i>Lawn Spraying</i>	
Board of Health certificate	
<i>Loan, Finance, Mortgage Company</i>	
Mail Order Business	
<i>Maintenance</i> (Floor, home, office, building)	
<i>Manicurist, each</i>	87.95 92.35
<i>Manufacturer</i>	
<i>Marble and Granite Works</i>	
<i>Massage Salon</i>	
<i>Masseur, Masseuse, each</i>	87.95 92.35
<i>Merchants, Druggists and Storekeepers</i>	
<i>Motion Picture Theaters</i>	
Performances of moving pictures or other forms of entertainment	

<i>Movers (See Storage)</i>	
<i>Moving Company</i>	
<i>Musical Devices</i>	
Operator of mechanically operated (whether operated in connection with or separate from any other business)	
License or tag must be displayed on each machine	
<i>Music Teachers</i>	
<i>Nails, Acrylic Shops (State certificate)</i>	
<i>Newsstands</i>	
Owners or managers of, where daily and weekly newspapers or magazines, postcards and the like are sold	
<i>Night Clubs</i>	
Restaurants, dining rooms or other establishments, whether floor show or other form of entertainment, exclusive of orchestra, is provided for guests.	
<i>Novelty Works (See Manufacturer)</i>	
<i>Nursery</i>	
Shrubs, trees, plants or landscaping	
<i>Nursing Home (See Convalescent home)</i>	
<i>Oil (See Gasoline)</i>	
<u><i>Outpatient Mental Health Counseling</i></u>	
<i>Paint Manufacturer (See Manufacturer)</i>	
<i>Pawnbrokers</i>	
<i>Peddlers of Merchandise</i>	
(1) Not otherwise enumerated specifically herein, shall pay a license tax per day of, each person	29.35 <u>30.82</u>
(2) Peddlers who are not producers of the product they sell and who peddle from house to house the products of the farm, grove or waters, shall pay a license tax per day of, each person	29.35 <u>30.82</u>
(3) Peddlers, hawkers or vendors engaged in the occupation of selling products such as fruit, eggs and vegetables and farm products from wagon, push cart or other vehicle, shall pay a license tax of, each vehicle	
(4) Peddlers, hawkers, vendors, agents or solicitors soliciting business for out-of-town business houses or enterprises not maintaining place of business in city, providing however that this provision does not apply to wholesalers dealing exclusively with retailers	
(5) Traveling stores, dry goods, groceries, clothing, boots and shoes	
<u><i>Pet Boarding</i></u>	
<u><i>Pet Daycare</i></u>	
<i>Pet Shop or Grooming (See Dog and pet grooming)</i>	

<u>Pet Training</u>	
Pharmacies	
Photographers	
<u>Physical Therapist</u>	
<u>Pressure Cleaning</u>	
Print Shop or Publishing	
Private Postal Mailbox	
Private Schools (See Schools)	
Professional	
(1) The following practitioners are classed as professional, and each person engaged in the practice of this profession other than persons receiving only a salary or wage by a licensed practitioner in this City, is required to pay a professional local business tax:	
Accountants and auditors	
Architects	
Architects, landscaping	
Attorneys and lawyers	
Business consultant	
Chemists	
Chiropractors	
Chiropodists	
Data processing	
Dentist	
Draftsman	
Engineers, civil, consulting	
Interior Design	
Opticians	
Optometrists	
Osteopathic physicians	
Physicians	
Psychiatrists	
Research laboratory or office, for profit	
Surgeons	
Tax consultant	
Veterinarians or veterinary	
Other professions not classified	

(2) For each person operating with the person licensed in the preceding clause, other than the professional employees	
<u>Propane</u>	
<i>Property Management</i>	
<i>Promoters</i>	
Entertainment, sports or contests	
<i>Public Stenographer</i>	
<i>Publishing Company</i>	
Books, directories and the like	
<i>Radio Communications</i>	
<i>Radio Repair Shop</i> (See Repair Shops)	
<i>Recording Studio</i>	
<i>Rental Equipment</i> (All types)	
<i>Repair Shops</i> , each	
<i>Repairs from Truck or Other Vehicle</i>	
<i>Restaurants</i>	
Cafes and public eating places (whether food is served in connection with or separate from other business, except dining rooms in connection with hotels)	
<u>Residential Outpatient Housing</u>	
<i>Retirement, Rest Home</i> (See Convalescent home)	
<i>Roof Trusses</i> (See Manufacturer)	
<i>Schools</i>	
<i>Secondhand Dealers</i>	
(1) In goods, wares and merchandise, secondhand or otherwise, known as secondhand dealers exclusive of firearms. (See Dealers in secondhand firearms and secondhand clothing)	
(2) All secondhand dealers shall keep a permanent record of all purchases and sales, including dates, description of property purchased and sold, names and addresses of persons purchasing or selling them.	
(3) However, the business shall be adequately housed inside a substantial store building and provided that before any person shall sell or be engaged in the business of selling goods, wares, merchandise or other personal property, the sales being advertised as bankrupt, insolvent, insurance, assignee, trustee, auction, syndicate, railroad or other wreck, wholesale, manufacturer's or closeout sale, or as goods damaged by smoke, fire, water or otherwise, the person shall file an application with the Commission, which application shall be passed on by the Commission and a license tax paid.	
<i>Shoemaker and Repairs</i>	
<i>Shooting Gallery</i> (See Gun Ranges)	
<i>Sign Painters</i>	

Commercial but not erecting	
<i>Solicitor</i> (See Peddlers of Merchandise)	
<i>Sporting Goods</i> (See Merchants)	
<i>Stamp or Old Coin Dealer</i>	
<i>Storage Warehouse or Room</i>	
<i>Tailors/Seamstress</i>	
<i>Tanning Salon</i>	
<i>Tattoo Salon</i>	
<i>Tax Agency</i> (See Professional)	
<i>Taxis</i>	
First vehicle	146.59 <u>153.92</u>
Each additional vehicle	73.18 <u>76.84</u>
<i>Telemarketing</i>	
<i>Telephone Solicitation</i> (See Sections 118.40 through 118.45)	
<i>Temporary Holiday/Vendors</i>	87.92 <u>92.32</u>
<i>Termite Control Companies</i>	
<i>Towing Service</i> (See Automobile)	
<i>Trade Schools</i>	
<i>Trailer, Truck Rental</i>	
<i>Travel Bureaus</i>	
<i>Tree Pruner</i> (Must have insurance)	
<i>Trucks</i>	
Motor-driven, also doing freight transportation, hauling or transfer business for profit, except where other licenses are paid in conducting business, each. (Does not apply to trucks owned by the city, county or state)	
<i>U-Drive-It Cars</i> (See Automobile)	
<i>Undertakers, Embalmers and Funeral Directors</i>	
<i>Uniform Supply</i> (See Towel, diaper, uniform supply company)	
<i>Upholsterer</i>	
<u><i>Valet Parking</i></u>	
<i>Vending Machines</i> (See Automatic trade machines)	
<u><i>Yoga/Pilates</i></u>	
<i>Watch Repair</i>	

<i>Water (Sold in bottles) (See Bottling works)</i>	
<i>Weight Clinic</i>	
<i>Window Cleaning</i>	
<i>Window Tinting</i>	
<i>Wrecker Service (See Automobile)</i>	

Section 2. That should any section or provision of this ordinance or any portion thereof, any paragraph, sentence, or word be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the remainder hereof as a whole or part thereof other than the part declared to be invalid.

Section 3. That all ordinances or parts of ordinances in conflict herewith be, and the same are hereby repealed.

Section 4. That this ordinance shall become effective immediately upon its passage on second and final reading.

PASSED AND ADOPTED in regular session on second and final reading on this the _____ day of _____, 2018.

ATTEST

MAYOR

City Clerk

First Reading_____

Second Reading_____

Approved as to form and legal sufficiency:

R. Max Lohman, City Attorney