

## ORDINANCE 2024-17

**AN ORDINANCE OF THE CITY OF MADEIRA BEACH, FLORIDA, AMENDING CHAPTER 62 TAXATION, ARTICLE II LOCAL BUSINESS TAX, SECTION 62-60 LOCAL BUSINESS TAX SCHEDULE OF THE CITY'S CODE OF ORDINANCES TO INCREASE THE LEVY OF THE LOCAL BUSINESS TAX FEES BY FIVE PERCENT; PROVIDING FOR CONFLICT, CODIFICATION AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City's establishment and levy of a local business tax is governed by Florida Statutes Chapter 205; and

**WHEREAS**, Chapter 205 Florida Statutes permits municipalities that undertook the Equity Study Commission and reclassification process by October 1, 1995 to increase by ordinance the local business tax rates every other year by up to 5 percent; and

**WHEREAS**, the City of Madeira Beach has not increased its local business tax since 2014; and

**WHEREAS**, Section 790.33 Florida Statutes preempts municipal regulation of firearms and ammunition, including the purchase, sale, transfer, taxation, manufacture, ownership possession, storage and transportation thereof; and

**WHEREAS**, the Florida legislature amended Section 790.33 to provide severe penalties for any government official or employee who enacts or causes to be enforced any municipal regulation of firearms and ammunition; and

**WHEREAS**, the recommendations of staff have been found meritorious by the Board of Commissioners; and

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF MADEIRA BEACH, FLORIDA, AS FOLLOWS:**

**Section 1.** That Section 62-60 of Chapter 62, Article II, of the Madeira Beach Code of Ordinances is hereby amended to read as follows:

**Sec. 62-60. Local business tax schedule.**

The Standard Industrial Classification Manual, which is adopted by reference, may be used to assist the city in determining the appropriate local business tax categories acknowledged by the city.

*Category Tax*

- (1) ABSTRACT COMPANIES, TITLE COMPANY OFFICE ..... ~~\$254.68~~ \$267.41
- (2) ACCOUNTANTS (See Professions) .....
- (3) ADMINISTRATIVE OFFICE ..... ~~63.67~~ \$63.67
- (4) ADVERTISING: .....
- a. Agency—General ..... ~~126.79~~ \$133.13
- b. Coupon book publisher or distribution ..... ~~254.68~~ \$267.41
- c. Directory or guide book publisher..... ~~127.34~~ \$133.71
- d. Handbill or sample distribution (Except licensed persons advertising their own business) ..... ~~89.13~~ \$93.59
- e. Soliciting for publication-not listed in city ..... ~~63.67~~ \$63.67
- f. Sound amplification vehicle, each vehicle carrying banners, signs or cartoons except as part of licensed parade ..... ~~63.67~~ \$63.67
- g. Advertising business: .....
1. Outdoor advertising business ..... ~~63.67~~ \$63.67
2. Construction, installation or maintenance, lease or rental, posting or painting of signs or billboards for advertising other than the business conducted on premises where display is located ..... ~~254.68~~ \$267.41
- h. Schemes, devices and inducements for business (not provided elsewhere—special local business tax required) ..... ~~289.44~~ \$303.88
- i. Parade, including autos, trucks and wagons carrying advertising signs, musical instruments or other devices to attract attention, each parade (city manager approval required) ..... ~~127.34~~ \$133.71
- (5) AGENT OR AGENCY:
- a. Books, magazines or newspapers ..... ~~63.67~~ \$63.67
- b. Claim or collection ..... ~~89.13~~ \$93.59
- c. Consultant ..... ~~89.13~~ \$93.59
- d. Credit reporting ..... ~~89.13~~ \$93.59
- e. Errand and courier services ..... ~~63.67~~ \$63.67

- f. Insurance (See Insurance)
  - g. Manufacturers representative ..... ~~127.34~~ \$133.71
  - h. Marketing ..... ~~89.13~~ \$93.59
  - i. Tangible goods (dealer) ..... ~~63.67~~ \$63.67
  - j. Private detective company ..... ~~127.34~~ \$133.71
- Each additional detective ..... ~~63.67~~ \$63.67
- k. Travel (submit certificate from consumer services) ..... ~~89.13~~ \$93.59
  - l. Real estate (See Real Estate) .....
  - m. Employment ..... ~~89.13~~ \$93.59
  - n. Packaging/shipping ..... ~~63.67~~ \$63.67
- (6) ALARM SYSTEM, FIRE, BURGLARY, Sales and service .....~~63.67~~ \$63.67
  - (7) AMBULANCE SERVICE, Not connected with funeral home ..... ~~76.41~~ \$80.23
  - (8) AMUSEMENT PARK .....~~289.44~~ \$303.88
  - (9) AMUSEMENT PARLOR, More than three game machines .....~~254.68~~ \$267.41
  - (10) AMUSEMENT RIDES, each per day .....~~36.38~~ \$38.20
  - (11) APPRAISERS ..... ~~89.13~~ \$93.59
  - (12) ARMORED CAR SERVICE ..... ~~89.13~~ \$93.59
  - (13) ARTIST: .....
    - a. Commercial ..... ~~89.13~~ \$93.59
    - b. Portrait .....~~63.67~~ \$63.67
    - c. Free-lance .....~~63.67~~ \$63.67  - (14) ASTROLOGER .....~~798.77~~ \$838.71
  - (15) AUCTION HOUSES ..... ~~254.68~~ \$267.41
  - (16) AUCTIONEERS, Per day (Must comply with F.S. § 468.386) ..... ~~127.34~~ \$133.71
  - (17) AUTOMOTIVE: Business carried on at different locations shall each be licensed as a separate entity. Each business engaging at a single location in more than one of the six classes of activities listed below may secure a combination local business tax receipt. Rate will be that fee, which is highest for any single activity engaged in plus one-half the single or graduated fee specified for each of the other classes of business undertaken.
- Automobile and truck:
- 1. Agency—Sale and servicing of new and used cars and trucks. Includes Classes 2, 3 and 4 listed below .....~~254.68~~ \$267.41
  - 2. Dealer—Sale and servicing of only used cars and trucks. Includes Classes 3 and 4 listed below .....~~127.34~~ \$133.71
  - 3. Garage—General repairs, Includes Class 4 listed below (submit certificate from consumer services) ..... ~~89.13~~ \$93.59

4. Repairs and replacement—Specialized service and excluding general repair work:

Accessories

Batteries

Body and fender, includes painting

Brakes

Carburetor

Generator

Ignition

Mufflers

Painting and undercoating

Radiators

Speedometers

Springs

Tires

Tops

Transmissions

Upholstery and seat covers

Wheel alignment and balancing

License for one of the above .....~~63.67~~ \$66.85

For any two or more of the above ..... ~~89.13~~ \$93.59

5. Services:

i. Rental—Cars only .....~~127.34~~ \$133.71

ii. Trucks only .....~~63.67~~ \$66.85

iii. Combination rental—Cars and trucks .....~~191.00~~ \$200.55

iv. Parking lot and storage:

Temporary per day ..... ~~12.74~~ \$13.38

1—10 cars .....~~38.21~~ \$40.12

11—20 cars ..... ~~63.67~~ \$66.85

21—50 cars ..... ~~127.34~~ \$133.71

51—75 cars .....~~191.00~~ \$200.55

76—100 cars .....~~289.41~~ \$303.88

Over 100 cars .....~~382.02~~ \$401.12

v. Washing and polishing, unless licensed in Classes 1, 2, 3 or 6 .....~~63.67~~ \$66.85

- vi. Wrecking or towing service, unless licensed in Classes 1, 2, 3 or 4 .....~~63.67~~  
\$66.85
- 6. Service station: One pump .....~~38.24~~ \$40.12  
Each additional pump .....~~18.20~~ \$19.11
- 7. Hauling trailers—Rentals: .....  
1—5 trailers .....~~38.24~~ \$40.12  
10 trailers .....~~63.67~~ \$66.85  
20 trailers .....~~89.13~~ \$93.59  
21—50 trailers .....~~127.34~~ \$133.71
- (18) BAIT DEALERS, RETAIL OR WHOLESALE .....~~50.94~~ \$53.43
- (19) BAKED GOODS, DELIVERY AND/OR SALES .....~~63.67~~ \$66.85
- (20) BARS, CABARETS, LOUNGES, NIGHTCLUBS, ETC., except bars, cabarets, lounges and nightclubs in a restaurant or motel:  
0—5 employees .....~~115.76~~ \$121.55  
6—15 employees .....~~144.70~~ \$151.94  
16—25 employees .....~~173.65~~ \$182.33  
Over 25 employees .....~~202.59~~ \$212.72
- (21) BARBERSHOPS:  
First chair .....~~63.67~~ \$66.85  
Each additional chair .....~~6.36~~ \$6.68
- (22) BEAUTY PARLORS AND BEAUTY CULTURISTS:  
First booth or chair .....~~63.67~~ \$66.85  
Each additional booth or chair ..... ~~6.36~~ \$6.68
- (23) BILLIARD, POOL OR BAGATELLE:  
First table .....~~63.67~~ \$66.85  
Each additional table .....~~25.47~~ \$26.74
- (24) BICYCLE SHOPS—Sales and repair shop .....~~89.13~~ \$93.59  
Repair only .....~~38.24~~ \$40.12
- (25) BOAT AND LAUNCHES—Power and sail: .....  
a. Charter or party having a capacity of eight passengers or less, each boat .....  
~~76.44~~ \$80.23  
b. Charter or party having a capacity of more than eight passengers, less than 30, each boat .....~~127.34~~ \$133.71  
c. Charter or party having a capacity of more than 30 passengers, each boat,  
~~115.50~~ \$121.28 plus each passenger over 30 @ (based on Coast Guard rating)  
.....~~2.72~~ \$2.86

- d. Boats, dealer in, broker .....~~127.34~~ \$133.71
- e. Boat marina or storage, including dry storage: .....
  - 1—10 slips ..... ~~63.67~~ \$66.85
  - 11—50 slips ..... ~~66.85~~ \$70.19
  - Plus each slip over 10 at ..... ~~2.54~~ \$2.67
  - 51—100 slips ..... ~~165.54~~ \$173.82
  - Plus each slip over 50 at ..... ~~1.82~~ \$1.91
  - Over 100 slips ..... ~~229.22~~ \$240.68
  - Plus each slip over 100 at ..... ~~0.90~~ \$0.95
  - Maximum fee shall be ..... ~~382.02~~ \$401.12
- f. Boat charter agency .....~~89.13~~ \$93.59
- g. Jet ski, boat rental, parasail business .....~~89.13~~ \$93.59
  - Each water craft .....~~11.58~~ \$12.16
- h. Private boat slips for rent .....~~89.13~~ \$93.59
- i. Boat cleaning .....~~76.41~~ \$80.23
- (26) BLUEPRINT, PHOTOSTAT OR SIMILAR REPRO-*DUCTION* .....~~63.67~~ \$66.85
- (27) BOTTLED DELIVERY (messenger and package delivery service): .....
  - Wholesale—Soft drinks and water:
    - First truck ..... ~~63.67~~ \$66.85
    - Each additional truck .....~~25.47~~ \$26.74
- (28) BOWLING ALLEYS, Each alley ..... ~~25.47~~ \$26.74
- (29) BUSINESS CONSULTANT .....~~89.13~~ \$93.59
- (30) CARNIVALS AND CIRCUSES .....~~254.68~~ \$267.41
- (31) CATERER: ~~Canteen, wagon or truck~~ mobile food dispensing vehicle .....~~63.67~~ \$66.85
- (32) CHARACTER READER: Per person .....~~798.77~~ \$838.71
- (33) CHRISTMAS TREE STAND: For season .....~~25.47~~ \$26.74
- (34) CLAIRVOYANT .....~~798.77~~ \$838.71
- (35) COLD STORAGE OR REFRIGERATION PLANT (Not operated by, for and in connection with other city-licensed business) ..... ~~89.13~~ \$93.59
- (36) CONFECTIONERY STORE (Without other merchandise) .....~~50.94~~ \$53.46
- (37) CONTRACTORS: .....
  - a. General building contractors:
    - 1. General contractor (unlimited) .....~~254.68~~ \$267.41
    - 2. Building contractor (commercial and residential) to four-story ..... ~~231.53~~ \$243.11

3. Residential (one- and two-) family ..... ~~173.65~~ \$182.65

Contractor or subcontractor covers construction or installation and maintenance or repair. Businesses carried on at different locations shall each be licensed as a separate entity. Each business engaging at a single location in more than one of the activities listed below shall secure a combination local business tax receipt unless otherwise indicated. Maximum fee is ~~\$242.55~~ \$231.00. Additional local business tax receipt required for any manufacturing or retail sales operation.

~~4. Contractors (see City of Madeira Beach Fee and Collection Procedure Manual, Article III, H (1)) .....~~

- b. Acoustics ..... ~~115.76~~ \$121.55
- c. Aluminum fabrication and/or installation ..... ~~115.76~~ \$121.55
- d. Awning, shade and Venetian blinds ..... ~~115.76~~ \$121.55
- e. Boiler ..... ~~115.76~~ \$121.55
- f. Carpet cleaning and furniture cleaning ..... ~~115.76~~ \$121.55
- g. Carpentry, cabinet and millwork ..... ~~115.76~~ \$121.55
- h. Demolition ..... ~~115.76~~ \$121.55
- i. Docks and seawalls ..... ~~115.76~~ \$121.55
- j. Dredging ..... ~~115.76~~ \$121.55
- k. Drywall ..... ~~115.76~~ \$121.55
- l. Electrical ..... ~~115.76~~ \$121.55
- m. Elevator ..... ~~115.76~~ \$121.55
- n. Excavating ..... ~~115.76~~ \$121.55
- o. Fence erectors ..... ~~115.76~~ \$121.55
- p. Filling and grading ..... ~~115.76~~ \$121.55
- q. Floor covering, laying, sanding and finishing ..... ~~115.76~~ \$121.55
- r. Garage door and operator installation ..... ~~115.76~~ \$121.55
- s. Framing and trim ..... ~~115.76~~ \$121.55
- t. Glazing ..... ~~115.76~~ \$121.55
- u. Gunite and sandblasting ..... ~~115.76~~ \$121.55
- v. Hauling, trucking or moving ..... ~~115.76~~ \$121.55
- w. Heating, ventilation and air conditioning ..... ~~115.76~~ \$121.55
- x. Housemoving ..... ~~115.76~~ \$121.55
- y. Insulation ..... ~~115.76~~ \$121.55
- z. Intercommunication and sound system ..... ~~115.76~~ \$121.55
- aa. Janitorial service ..... ~~115.76~~ \$121.55
- bb. Land clearing ..... ~~115.76~~ \$121.55

- cc. Landscaping .....
  - 1. Landscapers and tree surgeons .....~~76.41~~ \$80.23
  - 2. Lawn service (maintenance only) .....~~25.47~~ \$26.74
  - 3. Lawn and tree spraying (power equipment) ..... ~~63.67~~ \$66.85
  - 4. Lawn service (general) .....~~63.67~~ \$66.85
- dd. Lathers and plasters .....~~115.76~~ \$121.55
- ee. Masonry, concrete, block, brick and stone .....~~115.76~~ \$121.55
- ff. Ornamental iron work .....~~115.76~~ \$121.55
- gg. Painters and paperhangers .....~~115.76~~ \$121.55
- hh. Paving, curbs and gutters: Public thoroughfare and parking lots .....~~115.76~~ \$121.55
- ii. Pest control .....~~115.76~~ \$121.55
- jj. Pilings .....~~115.76~~ \$121.55
- kk. Pipe lines .....~~115.76~~ \$121.55
- ll. Plumbing and gas fitting .....~~115.76~~ \$121.55
- mm. Refrigeration, commercial and industrial ..... ~~115.76~~ \$121.55
- nn. Roofing and siding ..... ~~115.76~~ \$121.55
- oo. Roof coating and cleaning .....~~115.76~~ \$121.55
- ~~pp. Seawalls and docks ..... 115.76~~
- ~~ppqq.~~ Sheet metal, installation only ..... ~~115.76~~ \$121.55
- ~~qqrr.~~ Siding, gutters, soffit, fascia .....~~115.76~~ \$121.55
- ~~rrss.~~ Solar installation ..... ~~115.76~~ \$121.55
- ~~sstt.~~ Sprinkler system (building, fire, lawn and watering) .....~~115.76~~ \$121.55
- ~~ttuu.~~ Steel erectors, installation only .....~~127.34~~ \$133.71
- ~~uuvv.~~ Swimming pools .....~~127.34~~ \$133.71
- ~~vwxx.~~ Tile, marble and terrazzo .....~~89.13~~ \$93.59
- ~~wwxx.~~ Waterproofing, caulking ..... ~~89.13~~ \$93.59
- ~~xyyy.~~ Well drilling .....~~89.13~~ \$93.59
- ~~yyzz.~~ Window, screen and jalousie installation .....~~89.13~~ \$93.59
- ~~zzaaa.~~ Unclassified (submit contractor) .....~~89.13~~ \$93.59
- (38) CONVALESCENT, NURSING, AND RETIREMENT HOMES—HOSPITALS, ETC.: .....
  - 1—10 beds .....~~126.79~~ \$133.13
  - Each additional bed .....~~5.09~~ \$5.34
- (39) DAIRY PRODUCTS, PERSON OR FIRM DELIVERING OR SELLING MILK AND BY COMMODITIES AND BY-PRODUCT THEREOF: .....



- First truck .....~~89.13~~ \$93.59
- Each additional truck .....~~24.37~~ \$25.59
- (40) DANCE STUDIO (Ballroom dancing to submit certificate from consumer services) .....  
~~127.34~~ \$133.71
- (41) DANCING, DANCE HALL .....~~798.77~~ \$838.71
- (42) DECORATOR, INTERIOR ..... ~~89.13~~ \$93.59
- (43) DIVINE HEALER ..... ~~798.77~~ \$838.71
- (44) DRESSMAKING, SEAMSTRESS, MILLINER (See Home Occupation) .....~~63.67~~  
\$66.85
- (45) DRY CLEANING, LAUNDRIES, LINEN SERVICE (not self-service):
  - a. 1—5 employees and proprietor ..... ~~127.34~~ \$133.71
  - b. Over 5 employees, each employee .....~~5.09~~ \$5.34
  - c. Pickup stations only .....~~63.67~~ \$66.85
- (46) DRY CLEANING AND LAUNDRY AGENCIES, each truck .....~~89.13~~ \$93.59
- (47) ENTERTAINMENT, MUSICAL, CONCERT OR SHOW where not held in licensed theater and where the gross proceeds from such entertainment, musical, concert or show is not devoted solely to a bona fide religious, educational, charitable or fraternal purpose. Each performance:
  - a. Where admission is \$1.50 or less .....~~25.47~~ \$26.74
  - b. Where admission is over \$1.50 .....~~50.94~~ \$53.49
- (48) EQUIPMENT RENTAL:
  - a. Small tools, machines, sports, radio and television, appliances, hospital and household ..... ~~89.13~~ \$93.59
  - b. Construction, road, industrial, agricultural, tools, machinery and implements .....  
~~127.34~~ \$133.71
- (49) EXHIBITS AND ATTRACTIONS: Where admission is charged or donations accepted:
  - a. Permanent, each location .....~~254.68~~ \$267.41
  - b. Temporary, per day .....~~25.47~~ \$26.74
- (50) FIREWORKS STAND (Requires prior approval of the board of commissioners) ~~57.89~~  
\$60.78
- (51) FISH DEALERS .....~~76.41~~ \$80.23
- (52) FLORISTS .....~~76.41~~ \$80.23
- (53) FORTUNETELLERS .....~~798.77~~ \$838.71
- (54) FRUIT PACKING AND SHIPPING:
  - a. Proprietor of .....~~76.41~~ \$80.23
  - b. Each employee .....~~18.20~~ \$19.11
  - c. Agency or branch sales only .....~~76.41~~ \$80.23

- (55) FUNERAL DIRECTORS .....~~254.68~~ \$267.41
- (56) FURNITURE, REFINISH, REUPHOLSTER, CLEAN AND REPAIR:
- a. Employees, including proprietor .....~~89.13~~ \$93.59
  - b. 2—4 employees ..... ~~401.87~~ \$106.96
  - c. Over 4 employees .....~~127.34~~ \$133.71
- (57) GAME MACHINES, COIN-OPERATED:
- a. Dealer or lessor ..... ~~254.68~~ \$267.41
  - b. Each machine, three or less not commercial recreation (to be paid by owner or by person in whose place of business the machine is operated) .....~~23.94~~ \$25.14
- (58) GASOLINE AND OIL, Wholesale:
- a. Bulk plant and one truck .....~~254.68~~ \$267.41
  - b. Each additional truck .....~~63.67~~ \$66.85
- (59) GOLD AND SILVER, PLATINUM and OTHER PRECIOUS STONES, DEALERS (county license required)
- County code reference—Precious metals dealers, § 26-201 et seq. .... ~~254.68~~ \$267.41
- (60) GOLF, MINIATURE, 18 holes .....~~89.13~~ \$93.59
- Each hole over .....~~185.46~~ \$194.73
  - Driving range .....~~89.13~~ \$93.59
- ~~(61) GUNS, DEALERS AND REPAIRS ..... 127.34~~
- ~~(6261)~~ HALL FOR RENT ..... ~~89.13~~ \$93.59
- ~~(6362)~~ HANDICRAFTS—Jewelry, beads and similar articles made by hand (manufacturer) .....~~127.34~~ \$133.71
- ~~(6463)~~ HEALTH CLUBS AND REDUCING SALONS .....  
State law reference(s)—Regulations, F.S. ch. 501.  
(Submit certificate from consumer services) .....~~127.34~~ \$133.71
- ~~(6564)~~ HEARING AID—AGENT OR DEALER .....~~89.13~~ \$93.59
- ~~(6665)~~ HOME OCCUPATIONS (see appropriate category for tax) .....
- ~~(6766)~~ ICE: Retail stations, coin-operated or other, each .....~~12.74~~ \$13.38
- ~~(6867)~~ ICE CREAM: .....
- a. Wholesale, dealers in .....~~127.34~~ \$133.71
  - b. Retail store or drive-in .....~~76.41~~ \$80.23
- ~~(6968)~~ IMPORT/EXPORT .....~~95.50~~ \$100.28
- ~~(7069)~~ INSURANCE: .....
- a. Each company writing one or more of the following: .....
- 1. Accident and health ..... ~~89.13~~ \$93.59
  - 2. Burglary and robbery .....~~89.13~~ \$93.59

- 3. Casualty and liability .....~~89.13~~ \$93.59
- 4. Fidelity and surety bonds .....~~89.13~~ \$93.59
- 5. Fire and occupancy .....~~89.13~~ \$93.59
- 6. Funeral benefit .....~~89.13~~ \$93.59
- 7. Life .....~~89.13~~ \$93.59
- 8. Marine .....~~89.13~~ \$93.59
- 9. Title guarantee .....~~89.13~~ \$93.59
- 10. Workmen's compensation .....~~89.13~~ \$93.59
- b. Placed in city by local agent or traveling representative .....~~89.13~~ \$93.59
- c. Adjuster (separate local business tax receipt per person) .....~~127.34~~ \$133.71
- d. Agency (local office acting for one or more insurance companies). Covers only one principal owner, manager or agent .....~~127.34~~ \$133.71
- e. Agent, salesman, solicitor, collector: Each additional such employee of city-licensed agency .....~~38.20~~ \$40.11
- (~~7470~~) INVESTMENT COUNSELOR: Independent, not salaried employee or associate of city-licensed firm .....~~127.34~~ \$133.71
- (~~7271~~) KENNEL ..... ~~89.13~~ \$93.59
- (~~7372~~) KINDERGARTEN, NURSERY OR CHILD CARE CENTER .....~~63.67~~ \$63.67
- (~~7473~~) KNIFE, SCISSORS AND TOOL SHARPENING: .....
  - a. Hand-operated .....~~38.20~~ \$40.11
  - b. Mobile unit with power equipment .....~~50.94~~ \$53.49
- (~~7574~~) LABORATORY: Analytical, chemical testing, dental, medical research, etc. ....  
~~126.79~~ \$133.13
- (~~7675~~) LAUNDRY, SELF-SERVICE: .....
  - a. Washers and dryers (coin-operated or otherwise): .....
    - 1—10 machines .....~~63.67~~ \$66.85
    - Over 10 machines, each additional ..... ~~2.55~~ \$2.68
  - b. Dry cleaning machines, each ..... ~~12.74~~ \$13.38
- (~~7776~~) LOAN, FINANCE OR CONSUMER DISCOUNT: Excluding banks, credit unions, and pawnbrokers .....~~254.68~~ \$267.41
- (~~7877~~) LOCKSMITH, Except city-licensed merchant .....~~89.13~~ \$93.59
- (~~7978~~) LUMBER COMPANIES AND SUPPLY HOUSES .....~~127.34~~ \$133.71
- (~~8079~~) MAIL ORDER ..... ~~93.83~~ \$98.52
- (~~8180~~) MANAGEMENT CONSULTANT .....~~93.83~~ \$98.52
- (~~8281~~) MANUFACTURING, FABRICATING, PROCESSING AND COMPOUNDING .....  
~~127.34~~ \$133.71

- (~~8382~~) MARINE WAYS: With or without drydock: .....
  - a. Proprietor only ..... ~~89.13~~ \$93.59
  - b. Each employee ..... ~~6.36~~ \$6.68
- (~~8483~~) MASSAGE, MASSEUR OR MASSEUSE (Must comply with F.S. ch. 480) .....  
~~89.13~~ \$93.59
- (~~8584~~) MERCHANTS AND MERCHANDISING:
  - a. Retail and wholesale up to \$1,000.00 stock on hand, in storage and including stock held on consignment ..... ~~63.67~~ \$66.85
  - b. Each additional \$1,000.00 or fraction of stock held on consignment ..... ~~7.64~~ \$8.02  
Maximum tax for merchandise ..... ~~254.68~~ \$267.41
  - c. Merchants operating from trucks or other vehicles with one person (driver, owner or operator) where stock schedule not applicable ..... ~~76.44~~ \$80.23  
Each additional solicitor or salesman ..... ~~25.47~~ \$26.74
  - d. Delivery trucks, each ..... ~~25.47~~ \$26.74
- (~~8685~~) MESSENGER, PACKAGE DELIVERY SERVICE ..... ~~63.67~~ \$66.85  
Each additional vehicle ..... ~~25.47~~ \$26.74
- (~~8786~~) MOTION PICTURE THEATERS ..... ~~191.00~~ \$200.55
- (~~8887~~) MOTORCYCLE, MOTORBIKE AND MOTOR SCOOTER: .....
  - a. Sales, repair and rental ..... ~~89.13~~ \$93.59
  - b. Service/repair only ..... ~~50.94~~ \$53.49
  - c. Rental only ..... ~~50.94~~ \$53.49
- (~~8988~~) MUSIC MACHINE—COIN-OPERATED: (Does not cover amusement or vending machines)
  - a. Dealer or lessor ..... ~~191.00~~ \$200.55
  - b. Operator or lessee, each machine: Operator's local business tax to be collected from person in whose place of business the machine is operated ..... ~~28.94~~ \$30.39
- (~~9089~~) MUSIC STUDIO ..... ~~63.67~~ \$66.85
- (~~9190~~) NAIL SCULPTURE ..... ~~63.67~~ \$66.85  
Each additional table ..... ~~6.36~~ \$6.68
- (~~9291~~) NEWSPAPERS AND PUBLICATIONS—Applicable for main office or branch office for route distribution (excepting religious, educational, charitable, fraternal or veteran sponsored, also civic association publication)
  - a. Daily ..... ~~127.34~~ \$133.71
  - b. Weekly ..... ~~89.13~~ \$93.59
- (~~9392~~) PALMIST ..... ~~798.77~~ \$838.71

- (~~9493~~) PAWNBROKER (submit certificate from consumer services) .....~~573.03~~ \$601.68
- (~~9594~~) PET SHOPS AND ANIMAL GROOMING .....~~63.67~~ \$66.85
- (~~9695~~) PHOTOGRAPHERS: .....
  - a. Studio and supplies (see Merchant) .....
  - b. Each photographer .....~~63.67~~ \$66.85
  - c. Film processing .....~~63.67~~ \$66.85
- (~~9796~~) PHRENOLOGIST .....~~798.77~~ \$838.71
- (~~9897~~) PLATING OR ANODIZING (metal) .....~~89.13~~ \$93.59
- (~~9998~~) PRINTING, ENGRAVING, LITHOGRAPHING AND BINDING SHOPS .....~~89.13~~ \$93.59
  - Plus each employee .....~~6.36~~ \$6.68
- (~~10099~~) PROFESSIONS: .....
  - a. Accountant .....~~127.34~~ \$133.71
  - b. Architect .....~~191.00~~ \$200.55
  - c. Attorney .....~~191.00~~ \$200.55
  - d. Auditor .....~~127.34~~ \$133.71
  - e. Bookkeeper .....~~89.13~~ \$93.59
  - f. Broker (bonds, stocks, and other investments) .....~~254.68~~ \$267.41
  - g. Chiropodist ..... ~~126.79~~ \$133.13
  - h. Chiropractor ..... ~~191.00~~ \$200.55
  - i. Dental hygienist .....~~89.13~~ \$93.59
  - j. Dentist .....~~191.00~~ \$200.55
  - k. Doctor .....~~191.00~~ \$200.55
  - l. Draftsman .....~~89.13~~ \$93.59
  - m. Electrologist .....~~89.13~~ \$93.59
  - n. Engineers: .....
    - 1. Individual .....~~191.00~~ \$200.55
    - 2. Firm, company, corporation or association .....~~254.68~~ \$267.41
  - o. Naprapath .....~~191.00~~ \$200.55
  - p. Naturopathy .....~~191.00~~ \$200.55
  - q. Homeopathic physician .....~~191.00~~ \$200.55
  - r. Optician, oculist, optometrist .....~~191.00~~ \$200.55
  - s. Osteopath .....~~191.00~~ \$200.55
  - t. Pharmacist .....~~89.13~~ \$93.59
  - u. Physical culturist .....~~89.13~~ \$93.59

- v. Physical therapist ..... ~~89.13~~ \$93.59
- w. Physiotherapist .....~~89.13~~ \$93.59
- x. Psychologist .....~~191.00~~ \$200.55
- y. Podiatrist .....~~127.34~~ \$133.71
- z. Security guard .....~~89.13~~ \$93.59
- aa. Surveyor:
  - 1. Individual .....~~89.13~~ \$93.59
  - 2. Firms, etc .....~~165.54~~ \$173.82
- bb. Veterinarian .....~~191.00~~ \$200.55
- cc. Counseling ..... ~~191.00~~ \$200.55
- dd. Any profession not listed .....~~191.00~~ \$200.55
- (~~104~~100) PROMOTER: Entertainments, exhibits and exhibitions, shows, sports events and charity fund raising drives .....~~289.41~~ \$303.88
- (~~102~~101) PUBLIC RELATIONS:
  - a. Individual .....~~127.34~~ \$133.71
  - b. Firms, etc. ....~~191.00~~ \$200.55
- (~~103~~102) PUBLIC STENOGRAPHER (typist) .....~~38.20~~ \$40.11
- (~~104~~103) REAL ESTATE: .....
  - a. Broker or appraiser .....~~89.13~~ \$93.59
  - b. Salesman .....~~38.20~~ \$40.11
  - c. Property management .....~~63.67~~ \$66.85

Under state real estate laws, any person who carries a valid real estate registration card is considered to be actively engaged in the real estate business, which makes him subject to the local business tax schedule. Nonresident companies will be charged as salesmen.

- (~~105~~104) RENTAL UNITS: (Five and over require a state license) .....

Owners of two-family dwellings and the manager or owners of apartments in below listed rental units are exempt:

- a. With cooking facilities or where cooking is permitted, rental units, each .....~~9.27~~ \$9.73
- b. Without cooking facilities, rental units each .....~~6.95~~ \$7.30
- (~~106~~105) RENTING SERVICES OTHER THAN REAL ESTATE AND AUTOMOBILES AND TRUCKS, INCLUDING DOCKS .....~~89.13~~ \$93.59
- (~~107~~106) REPAIR SHOPS AND SERVICES: Other than garage and machine; including shoe repair and similar repair:
  - a. Proprietor only .....~~63.67~~ \$66.85
  - b. Each employee .....~~6.95~~ \$7.30
- (~~108~~107) RESTAURANTS, LUNCH ROOMS, CAFETERIAS: .....

- a. 1—20 seats .....~~57.89~~ \$60.78
- b. All over 20 seats \$50.00 plus each additional at .....~~1.94~~ \$2.01
- c. Stand or counter without seats .....~~89.13~~ \$93.59
- d. Drive-in .....~~127.34~~ \$133.71

Local business tax receipt for any combination of above three types of establishment will be issued at the highest fee specified for any one type plus one-half of the fee for each of any others. Additional fee for preparation of food for consumption off premises if these sales produce more than 20 percent of the total volume.

Also requires each applicable local business such as beverage, dancing, entertainment, merchant, etc., unless connected with business requiring a local business tax receipt, the first \$500.00 of merchandise for sale such as cigars, cigarettes, candy, novelties, etc., shall be exempt.

(~~109108~~) RINK SKATING (Skating or other devices) ..... ~~127.34~~ \$133.71

(~~110109~~) CREDIT UNIONS and BANKS: .....

Tax is computed on the basis of the total resources as of December 31 of the previous year.

\$ 0 to \$10,000,000.00 .....~~463.05~~ \$486.20

\$10,000,000.00 to \$20,000,000.00 .....~~520.94~~ \$546.99

\$20,000,000.00 to \$30,000,000.00 .....~~578.81~~ \$607.75

\$30,000,000.00 to \$40,000,000.00 .....~~636.70~~ \$668.54

\$40,000,000.00 to \$50,000,000.00 .....~~694.58~~ \$729.31

(~~111110~~) SCHOOLS, PRIVATELY OPERATED FOR PROFIT:

- a. Schools for students under 18 years of age, but older than nursery or kindergarten .....~~89.13~~ \$93.59
- b. Schools for students 18 years of age and older: .....
  - 1—10 students .....~~89.13~~ \$93.59
  - 11—25 students ..... ~~127.34~~ \$133.71
  - 26—50 students .....~~191.00~~ \$200.55
  - Over 50 students .....~~305.61~~ \$320.89

(~~112111~~) SECONDHAND STORES: .....

- a. Dealer in clothing .....~~63.67~~ \$66.85
- b. Dealer in other commodities .....~~127.34~~ \$133.71

(~~113112~~) SIGNS—Painters: .....

- a. Individual ..... ~~63.67~~ \$66.85
- b. Firms, companies, corporations or association .....~~127.34~~ \$133.71

(~~114113~~) SOFT WATER SERVICE: .....

- a. First truck ..... ~~63.67~~ \$66.85
- b. Each additional truck .....~~12.74~~ \$13.38

(~~115~~114) SWIMMING POOL: .....

- a. Public .....~~127.34~~ \$133.71
- b. Maintenance ~~76.44~~ \$80.23

(~~116~~115) TAILOR .....~~63.67~~ \$66.85

(~~117~~116) TANNING SALON .....~~63.67~~ \$66.85

Each additional booth, table .....~~6.36~~ \$6.68

(~~118~~117) TATTOO PARLOR ~~347.29~~ \$364.65

(~~119~~118) TAX SERVICE .....~~89.13~~ \$93.59

(~~120~~119) TAXICAB OPERATING WITHIN CITY: .....

- a. Each .....~~63.67~~ \$66.85
- b. Each additional ..... ~~25.47~~ \$26.74
- c. Driver .....~~9.54~~ \$10.02
- d. Background check ..... ~~46.54~~ \$17.37

(~~121~~120) TAXIDERMIST ..... ~~63.67~~ \$66.85

(~~122~~121) TELEPHONE: .....

- a. Answering service .....~~63.67~~ \$63.67
- b. Offices or substations .....~~289.41~~ \$303.88
- c. Branch .....~~127.34~~ \$133.71
- d. Any person, firm or corporation soliciting by telephone, business for others (submit certificate from consumer services) ..... ~~289.41~~ \$303.88

(~~123~~122) TELEVISION, CABLE TELEVISION, RADIO .....~~289.41~~ \$303.88

(~~124~~123) TOILETS, PORTABLE SERVICE .....~~63.67~~ \$66.85

(~~125~~124) TRANSIT OR READY-MIX CEMENT AND CON-CRETE. This required of any distributor making deliveries and/or sales within the city limits, regardless of location of plant. ....~~127.34~~ \$133.71

(~~126~~125) VENDING MACHINES (Does not cover amusement or music machines): .....

- a. Dealer or lessor ..... ~~127.34~~ \$133.71
- b. Operator or lessee ..... ~~28.94~~ \$30.39

Operator's local business tax to be collected from person in whose place of business the machine is operated. No local business tax shall be required for any vending machine where the entire proceeds from such machine is used for recognized charitable or benevolent purposes.

(~~127~~126) UNCLASSIFIED BUSINESS. Every business, profession or exhibition substantially fixed or temporarily engaged in by any person within the city and for which no license fee has been otherwise provided and not specifically designated in this section shall pay a local business tax of .....~~347.29~~ \$364.65



**Section 2.** For purposes of codification of any existing section of the Madeira Beach Code herein amended, words **underlined** represent additions to original text, words **~~stricken~~** are deletions from the original text, and words neither underlined nor stricken remain unchanged.

**Section 3.** Ordinances or parts of ordinances in conflict herewith to the extent that such conflict exists are hereby repealed.

**Section 4.** In the event a court of competent jurisdiction finds any part or provision of the Ordinance unconstitutional or unenforceable as a matter of law, the same shall be stricken and the remainder of the Ordinance shall continue in full force and effect.

**Section 5.** The Codifier shall codify the substantive amendments to the Madeira Beach Code of Ordinances contained in Section 1 of this Ordinance as provided for therein and shall not codify the exordial clauses nor any other sections not designated for codification.

**Section 6.** Pursuant to Florida Statutes §166.041(4), this Ordinance shall take effect immediately upon adoption.

**PASSED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF  
MADEIRA BEACH, FLORIDA, THIS \_\_\_\_\_ day of \_\_\_\_\_, 2024.**

\_\_\_\_\_  
Anne-Marie Brooks, Mayor

**ATTEST:**

\_\_\_\_\_  
Clara VanBlargan, MMC, MSM, City Clerk

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Thomas J. Trask, City Attorney

PASSED ON FIRST READING: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

PASSED ON SECOND READING: \_\_\_\_\_