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ORDINANCE NO. 978-07

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08/07/07 Dpty Clerk

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ZEPHYRHILLS, FLORIDA, REPEALING ORDINANCES NO. 603 AND NO. 814-02 IN THEIR ENTIRETY AND ENACTING "THE CITY OF ZEPHYRHILLS BUSINESS TAX RECEIPT AND CERTIFICATE ORDINANCE", PROVIDING FOR DEFINITIONS; IMPOSITION AND LEVY OF TAX FOR ENGAGING IN BUSINESS, PROFESSION; PROVIDING FOR DURATION OF BUSINESS TAX RECEIPT, TRANSFER AND RENEWAL; PROVIDING FOR APPEAL BY PARTY AGGRIEVED BY CITY'S ACTION; PROHIBITING ISSUANCE OF BUSINESS TAX RECEIPT FOR CHARITABLE SOLICITATION; PROVIDING FOR ISSUANCE OF BUSINESS TAX RECEIPT TO NON-PROFIT ORGANIZATIONS; REFUNDS; EXEMPTIONS TO BUSINESS TAX RECEIPT; REQUIRING BUSINESS TAX RECEIPT FROM MUNICIPAL TENANTS; AUTHORIZING COUNCIL TO ALTER BUSINESS TAX RECEIPT; PROVIDING FOR CORPORATE DUTY TO COMPLY WITH CHAPTER; PROVIDING FOR A SCHEDULE OF FEES; REQUIRING PERMIT AND BOND FOR CIRCUSES, CARNIVALS, FAIRS AND TENT SHOWS; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

JED PITTMAN, PASCO COUNTY CLERK
08/07/07 08:58am 1 of 23
OR BK 7593 PG 25

SECTION 1: DEFINITIONS.

For purposes of this Chapter, the following words or phrases are defined as set out in this section, unless the context indicates otherwise.

Applicant: The person, organization or corporation who signs an application form requesting a business tax receipt or certificate and pays the fees required.

Business: Any one act shall constitute doing business and any person shall be deemed to be conducting business when he does any of the following:

- (a) Sells any goods or service(s).
- (b) Solicits business and/or offers goods or service(s) for sale, for hire, for lease, or for rent.
- (c) Acquires or uses any vehicle, premises, machine, or device in the City for business purposes.
- (d) Performs a "trade" service for any owner, tenant, or person in possession or in charge of any land or building including any part thereof.
- (e) Holds himself out to the public at a given location, by sign, printed matter, classified section, telephone directory, city directory, word of mouth, or otherwise, as being engaged in business or as offering for sale to the public; services, personal property, or the personal property of others, regardless of whether such person actually transacts any business or practices a profession; provided, these provisions shall not apply to the sale by a family or an individual of personal property acquired by the family or individual and actually used as part of the household.
- (f) Rents or leases any real property or portion thereof located and situate within the City of Zephyrhills.

Charitable Institutions: Only nonprofit corporations operating physical facilities in Florida at which are provided charitable services, a substantial percentage of which shall be without costs to those unable to pay.



Chief License Inspector: That person appointed by the City Council to administer the provisions of this chapter.

Inventory: Items of inventory shall mean and include those chattels consisting of items commonly referred to as goods, wares and merchandise (as well as inventory) which are held for sale, rental, or lease to others in the ordinary course of business.

License Year or Year: "License year" or "year" shall mean and include the twelve (12) month period beginning on October first of each year and ending on September thirtieth of the following year.

Merchandise: "Merchandise" shall mean any goods, wares, commodities or items more specifically enumerated herein which are bought, sold, rented or leased in the normal course of business or trade.

Merchant: Any person, firm or corporation engaged in the business of selling merchandise at retail or wholesale, including merchandise agencies, merchandise brokers, dealers, distributors, jobbers, buying clubs and all others whose business includes that sale for merchandise; except a manufacturer or processor who creates or fabricates an entirely new or different product or article from inventory and those businesses which pay an additional occupational license fee based upon the number of employees. Vendors of feed or flour, bottling works, processors of bakery and airy products, stoneworks and other persons who do not create an entirely new or different article shall be deemed merchants for the purposes of this chapter.

Merchant, retail: Any merchant who sells to the consumer or for any purpose other than resale.

Merchant, wholesale: Any merchant who sells to another for the purpose of resale. Sales to governmental entities shall be considered wholesale sales.

Occupation: Any person who maintains a permanent business location or branch office within the City of Zephyrhills for the privilege of engaging in or managing any business within the city; or any person not maintaining a permanent business location or branch office within the City of Zephyrhills who engages in any business in the city, except a person engaging in those activities upon which an business tax receipt is prohibited by Section 8 of Article I of the United States Constitution or by Florida Statutes.

Person: Any individual, firm, partnership, joint venture, syndicate or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary and shall include the plural as well as the singular.

Profession: Any person who maintains a permanent business location of branch office within the City of Zephyrhills for the purpose of engaging in or managing any profession within the city; or any person not maintaining a permanent business location or branch office within the City of Zephyrhills who engages in any profession in the city, except a person engaging in those activities upon which an business tax receipt is prohibited by Section 8 of Article I of the United States Constitution or by Florida Statutes.

Religious Institutions: Churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and also church cemeteries.

Sale: "Sale" shall mean the transfer of ownership or title, or possession, transfer, exchange or barter, whether conditional or otherwise, for a consideration.

SECTION 2:

Any person doing business within the City is subject to the requirements of this Chapter, including payment of all business tax receipts or certificates and permit fees, penalty charges, or any other charges and fees established in this Chapter.

No person shall engage in or manage within the City a profession or business unless a city business tax receipt shall be procured from the City Manager for each such profession; or

business so engaged in, which business tax receipt shall be issued to each person on receipt of the amount stated in the fee schedule, and the same shall be signed by the City Manager, and machine validated. Those persons required to procure a city business tax receipt are as follows, to wit:

- (a) Any person who maintains a permanent business location or branch office within the City for the privilege of engaging in or managing any business within City jurisdiction;
- (b) Any person who maintains a permanent business location or branch office within the City for the privileges of engaging in or managing any profession within City jurisdiction; and
- (c) Any person who does not qualify under the provisions of subsections (a) and (b) above and who transacts any interstate commerce where such license tax is not prohibited by Section 8, Article 1 of the United States Constitution.

SECTION 3: PRIMARY BUSINESS LOCATED OUTSIDE CITY LIMITS.

- (a) Anyone conducting business within the City who does not maintain a permanent place of business or branch establishment within the City shall be required to furnish copies of current business tax receipt issued by the governmental authority in which they maintain their primary business location and any other data deemed necessary. The annual administration fee for such registering shall be Thirty Dollars (\$30.00) and shall expire on September 30th of each year. Any person or entity claiming an exemption under F.S. 205.065 shall provide the City with written evidence of the applicability of the claimed exemption.
- (b) All persons as defined in Section 3 of this Ordinance, claiming exemption from the requirements of Section 3 of this Ordinance must, before commencing any such activities in the City, register for exempt status from the City license section. Applicants shall exhibit proof satisfactory to the City license section that they are entitled to such exemption, and that they hold certificates of certification as may be required by any and all governmental agencies to permit engaging in the occupation, business or profession for which application of exemption is made, together with the name and permanent address of applicant and the person directly responsible for applicant's activities within the City, and such other data deemed necessary by the City license section to protect the City and its citizens against unlawful, fraudulent, or deceptive business practices or incompetent performance of services.

SECTION 4: AGENTS RESPONSIBLE FOR OBTAINING BUSINESS TAX RECEIPT.

Agents or other representatives of nonresidents who are doing business in the City shall be personally responsible for the compliance of their principals and of the business or businesses they represent with the provisions of this Chapter.

SECTION 5: BRANCH ESTABLISHMENTS.

Each branch establishment or business location shall be treated as a separate business and shall require a separate business tax receipt.

SECTION 6: MORE THAN ONE BUSINESS AT THE SAME LOCATION.

Any person engaged in two (2) or more businesses at the same location which have been designated in the fee schedule as a separate business or profession (including certain machines and vehicles) shall require a separate business tax receipt for each such designated business or profession.

SECTION 7: BUSINESS TAX RECEIPT AND PAYMENT OF BUSINESS TAX BY CERTAIN PERSONS REQUIRED.

- (a) It is unlawful for any person to carry on or engage in any business or profession described or designated in this chapter without having first applied and paid the business tax as provided herein and having lawfully in his possession, a valid and unrevoked business tax receipt for the current business tax year or shorter period specified, and having otherwise complied with the terms and provisions of this chapter.
- (b) Any sign, advertisement, building occupancy, directory listing or activity indicating that a business or calling profession is being conducted at a location within this municipality shall be prima facie evidence that the person is liable for a business tax receipt.
- (c) Any person owing delinquent business tax receipts shall be required to pay such delinquent business tax receipts before being issued a new business tax receipt.

SECTION 8: IMPOSITION AND LEVY OF TAX.

- (a) A business tax receipt hereby is imposed and levied upon and shall be collected from every person exercising the privilege of carrying on or engaging in any business; or profession specified or described in this chapter, and who maintains a permanent business location or branch office within this municipality or within jurisdiction prescribed in Florida State Statutes and any person who transacts any business or profession in interstate commerce where such business tax is not prohibited by Section 8, Article 1 of the United States Constitution. The business tax amount prescribed in the applicable fee section of this chapter, or prescribed elsewhere in this chapter or elsewhere in this Code, is the amount payable as a business tax for exercising the privilege of carrying on or engaging in any such business; or profession for each business year or such shorter period as may be specified in this Code.
- (b) Whenever any business or profession shall fall into more than one of the classifications contained in the schedule set forth in this chapter, such business or profession shall be required to comply with the business tax requirements and to pay the business tax imposed under or pertaining to each classification or privilege.

SECTION 9: FAILURE OF DUE NOTICE.

It shall be no defense of nonpayment of any business tax fee required by this chapter that the business tax recipient did not receive any bill or notice that the same was due from the city.

SECTION 10: BUSINESS TAX RECEIPT; DATES DUE AND DELINQUENT PENALTIES, PRORATING.

- (a) Business tax receipts to be renewed under this chapter shall go on sale beginning July 1st of each year and shall be due and payable on or before September 30th of each year. Business tax receipts are not valid for more than one year and expire on September 30th of each year, except as otherwise provided by law. Any business tax receipts not renewed on or before September 30th shall be considered delinquent and subject to a delinquency penalty of ten percent (10%) between October first and October thirty-first, plus an additional five percent (5%) for each month of delinquency thereafter until paid; provided that the total delinquency shall not exceed twenty-five percent (25%) of the business tax fee.
- (b) Any person who engages in any business or profession covered by this chapter, who does not pay the required business tax receipt within 150 days after the initial notice of the tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.
- (c) Part year business tax receipt; limitation.

For each business tax receipt issued between October first and April first of each year the full amount of business tax receipt hereby imposed shall be paid, and for each business tax receipt issued on or after April Second of each year, one-half of the total amount of the business tax receipt shall be paid. This section shall not apply to business tax receipts authorized to be issued for a period of one week or less. No business tax receipt shall be issued for a period less than six months except as herein otherwise specifically stated.

SECTION 11: PERSONS ENGAGING IN BUSINESS WITHOUT A: BUSINESS TAX RECEIPT; PENALTY.

Any person engaging in or managing any business or profession without first obtaining a business tax receipt or businesses covered under Section 2 required by this chapter, shall be subject to a penalty of twenty-five per cent (25%) of the business tax fee determined to be due. This penalty is in addition to other penalties as provided for in Florida Statute 205.053 or ordinance of the City of Zephyrhills.

SECTION 12: SAME-TRANSFER; RENEWAL.

- (a) A business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of up to 10 percent of the annual business tax receipt, but not less than \$3 nor more than \$25 and presentation of the original business tax receipt and evidence of the sale.
- (b) In the event a business location is changed to another location within the city limits of the City of Zephyrhills, the holder of the business tax receipt shall within fifteen (15) days after the location is changed, have the business tax receipt transferred to the new location. This transfer shall be made upon the presentation of original business tax receipt and written request and upon payment of up to 10 percent of the annual business tax receipt, but not less than \$3 nor more than \$25.
- (c) Annual renewal of business tax receipt is the responsibility of each licensee.

SECTION 13: SAME-POSTING WHEN ISSUED FOR FIXED PLACE OF BUSINESS.

Each person engaged in a business or profession subject to the provisions of this chapter, which business or profession is conducted at or from a fixed place of business shall keep the business tax receipt issued thereof posted in a conspicuous place upon the premises at or from which the business or profession is conducted.

SECTION 14: SAME-ISSUANCE OF DUPLICATE.

A fee of fifteen dollars (\$15.00) will be assessed for each lost business tax receipt. The City will reissue a business tax receipt and will provide a notarization on the duplicate.

SECTION 15: SAME-CONTROL OF ISSUE, REISSUE, TRANSFER, REVOCATION, RIGHT OF APPEAL.

- (a) The City Manager may refuse to issue or reissue or transfer any business tax receipt provided for in this Chapter when the issue, reissue or transfer of the business tax receipt would be contrary to public policy or the welfare of the City.
- (b) The City Manager shall notify any business tax recipient of the City's intent to revoke any business tax receipt granted under this Chapter and issued to any person. The City Manager shall cause such notification to be issued whenever it is made to appear that the business method or operation or work to be conducted or carried on by the business tax recipient is being conducted or carried on through unfair or fraudulent methods or is detriment or damaging to the public health, safety or welfare, or to customers or patrons of the business tax recipient or the public in general. Unfair or fraudulent methods as used in this act are defined as including, but shall not be limited to, untrue or misleading advertising of products or services offered.

Whenever in this Code any prohibition, regulation, restriction or requirement is stated, referred to or set forth pertaining to the engaging in, conduct or operation of any business or profession, or pertaining to the manner or method of engaging in, conducting or operating the same, or pertaining to the area, building or premises or stock-in-trade of the same, compliance with such prohibition, restriction or requirement shall be mandatory and violation or failure to comply therewith and conform thereto shall be unlawful. Such unlawful acts may be the basis for revocation of a business tax receipt by the City, after legal notice and public hearing.

- (c) In each case of such refusal by the City Manager to issue, reissue or transfer any business tax receipt, or Notice of Intent to revoke an existing business tax receipt, the aggrieved party shall have the right to appeal such act to the City Council by filing with the City Manager notice of appeal within ten (10) days after such refusal. The City Council, within fifteen (15) days of such appeal, shall hold a public hearing to determine if such refusal to issue, reissue or transfer a business tax receipt under this Chapter is in the public interest. Notice of the hearing shall be given to the business tax recipient, which notice shall fix a date for the hearing giving the business tax recipient an opportunity to be heard on the denial of the issue, re-issue or transfer of the business tax receipt by the City Manager. Such notice shall be given in writing by the City Clerk, at least five (5) days before the date of such hearing, unless such notice is waived by the aggrieved party.

The City Council after hearing from all interested parties, by majority vote, shall either sustain the position of the City Manager or order the City Manager to issue or transfer the business tax receipt or deny the revocation of an existing business tax receipt if the appeal is based on a Notice of Revocation. The City Council shall base its decision on the best interest of the public's health, safety and welfare and a determination that the applicant is personally fit to engage in said operation.

Any transfer ordered by this procedure and approved by the City Council will be made only after payment to the City Manager a fee of up to 10% of the annual business tax receipt, but not less than \$3 nor more than \$25.

SECTION 16: RIGHT TO ENTRY TO PLACES OF BUSINESS, OCCUPATION OR PROFESSION.

The City Manager and his designees and other authorized representatives shall have the authority, as may be permitted by law, to enter, free of charge, during business hours, any place of business or profession in connection with which a business tax receipt is imposed under this Chapter, and to request exhibition of the business tax receipt and evidence of the amount and date of the last business tax receipt paid. All persons to whom a business tax receipt has been issued hereunder shall exhibit the business tax receipt in an area of the business open to the public.

SECTION 17: CHARITABLE SOLICITATION.

No business tax receipt shall be issued for any person, directly or indirectly to solicit money, donations of money, property or financial assistance of any kind or to sell or offer for sale any article, tag, service, emblem, publication, ticket, advertisement subscription, or anything of value on the plea or representation that such solicitation or sale, or the proceeds thereof, is for a charitable, patriotic, public, or philanthropic purpose. Persons desiring to engage in such solicitation in the City must obtain an appeals permit as provided in the City Code.

SECTION 18: NONPROFIT ORGANIZATION.

- (a) Associations organized to represent a group of profit making organizations or persons and who engage at least one full-time employee shall be issued a business tax receipt as a business office.

(b) “Business” or “profession,” as used in this Chapter do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state, which institutions are more particularly defined and limited as follows:

- (1) “Religious institutions” shall mean churches and ecclesiastical or denominational organizations or established physical places for worship in this state at which nonprofit religious services and activities are regularly conducted and carried on, and shall also mean church cemeteries.
- (2) “Educational institutions” shall mean state tax-supported or parochial, church and nonprofit private schools, colleges, or universities conducting regular classes and courses of study required for accreditation by or membership in the Southern Association of Colleges and Secondary Schools, the Department of Education or the Florida Council of Independent Schools. Nonprofit libraries, art galleries, and museums open to the public are defined as educational institutions and eligible for exemption.
- (3) “Charitable institutions” shall mean only nonprofit corporations operating physical facilities in this state at which are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.

SECTION 19: BUSINESS TAX RECEIPT FEE REFUNDS.

Upon return of a business tax receipt prior to engaging in a business authorized thereby and with the approval of the Director of Finance, the business tax receipt fee may be refunded, less a service charge of ten dollars (\$10.00).

SECTION 20: EXEMPTIONS: HANDICAPPED, INVALIDS, AND AGED; DISABLED VETERANS OR THEIR UNREMARIED SPOUSES.

- (a) Upon application and furnishing of the necessary proof, an exemption from payment of the business tax receipt shall be granted to all confirmed cripples or invalids physically incapable of manual labor, widows with minor dependents, and persons sixty-five (65) years of age or older who meet the requirements and qualifications set forth in Florida Statutes Section 205.162.
- (b) Upon application and furnishing of the necessary proof, an exemption from the payment or a portion of the payment, of certain business tax receipts shall be granted to specified disabled veterans or their unmarried spouses who meet the requirements and qualifications set forth in Florida Statutes Section 205.171.

SECTION 21: BUSINESS TAX RECEIPT REQUIRED FOR TENANTS IN MUNICIPAL OWNED/LEASED FACILITIES WITHIN CORPORATE LIMITS.

Persons engaged in sales, promotional activities and concessionaires on or in municipal owned/leased facilities must obtain business tax receipt. Persons participating in home, trade or similar shows who hold a City business tax receipt are exempt from obtaining an additional business tax receipt under this section. Promoters of activities who sublease space to other persons are responsible to assure that all such persons obtain any applicable business tax receipt prior to opening, unless the facility or the promoter are exempt as provided herein.

SECTION 22: RIGHT OF COUNSEL TO CHANGE, ALTER, INCREASE, DECREASE OR REVOKE BUSINESS TAX RECEIPT UNAFFECTED BY ADOPTION OF CHAPTER.

The adoption of this Chapter and schedule of business tax receipts shall not abridge the right of the City Council to change, alter, increase, decrease or revoke any of the business tax receipts provided for in this Chapter at any time; or to pass other ordinances providing for excise or business tax receipts or other liens, or assessments, whether pertaining to any of the subjects

contained or provided in this Chapter or not, and the same shall not affect any of the matters or provisions of this Chapter unless specifically so stated.

SECTION 23: CHAPTER NOT TO EXEMPT PROPERTY USED IN LICENSED BUSINESS.

Business tax receipts imposed and collected pursuant to this Chapter shall not be construed to be exempt from other forms of taxation the property used in the licensed business.

SECTION 24: REQUIREMENT TO REPORT STATUS OF FICTITIOUS NAME REGISTRATION.

As a prerequisite to receiving a local business receipt under this chapter or transferring a business license under FS 205.33(2) or FS 205.43(2), the applicant or new owner must present to the county or municipality that has jurisdiction to issue or transfer the receipt either:

- (a) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or
- (b) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.
- (c) A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.

SECTION 25: ISSUANCE OF BUSINESS TAX RECEIPT AND PAYMENT OF TAX NOT TO BE CONSTRUED AS AUTHORIZING CONDUCT OF ILLEGAL BUSINESS.

No business tax receipt issued under the provisions of this Chapter, and no payment of any business tax receipt required, imposed or levied under this Chapter, shall be construed as authorizing the conduct or continuance of any illegal business or profession, or of any such business or profession as may now or hereafter be prohibited by ordinance, or of any legal business or profession in an illegal manner.

SECTION 26: SCHEDULE OF FEES.

Each applicant shall be required to procure a separate business tax receipt for each category which applies to his or her activities. Except as may otherwise be provided, the following business tax receipt shall be assessed and collected each year.

SECTION 27: CIRCUSES, CARNIVALS, FAIRS AND TENT SHOWS; PERMIT AND BOND REQUIRED.

It shall be unlawful for any person to set upon or operate any circus, carnivals, fairs, tent or attraction, or any amusement with temporary structure or tent within the corporate limits of the city until a permit has been issued by said city, and the sum of two hundred fifty dollars (\$250.00) shall have been deposited with city manager to ensure the city against loss in cleaning the premises to be occupied and used by said entertainment.

Before any permit shall be issued, the applicant shall first present bona fide evidence of financial responsibility and insurance coverage acceptable to the city and compliance with the laws of the state. The said deposit shall be credited by the city manager to the sanitary department of the city and so much of said deposit as shall be necessary to defray the expenses of cleaning said premises shall be retained by the city and the balance thereof, if any, shall be returned to the person depositing same. If the person shall clean said premises in a manner satisfactory to the city, the manner of cleaning and the result thereof to be determined by said city, the entire deposit shall be returned by the City Manager.

SECTION 28: REPEAL OF INCONSISTENT ORDINANCES, COMPLIANCE WITH STATE-IMPOSED REQUIREMENTS.

All ordinance provisions inconsistent with this Chapter are hereby repealed. Any state-imposed prerequisite for business tax receipts and any overriding exemptions from business tax receipts imposed by the state shall be adhered to.

NOTES:

- A. Requires approval by the City Council.
- B. Requires City Police Department approval. Said approval require the applicant to complete a background information report, executed under oath, and to submit to a background investigation, photograph, and fingerprints.
- C. Requires City Fire Department inspection and approval.
- D. Requires inspection, approval or license of state or county authority.
- E. Requires city building department permit for each job.
NOC - Not otherwise classified.

SECTION 29: SEVERABILITY OF CHAPTER.

Each provision in this Chapter contained and each business tax receipt by this Chapter imposed is intended to be separate and independent and such business tax receipts are intended to be construed distributively and if any section or any part of any section shall be held or declared unconstitutional or invalid, it shall not affect any other section or part of a section not so specifically held or declared to be unconstitutional or invalid. If this Chapter or any provision hereof shall be held inapplicable to any person, group of persons, property, kind of property, circumstances or set of circumstances, such holding shall not affect the applicability there of to any other person, property or circumstance.

A

ABSTRACT OR TITLE COMPANIES.....	\$55.13
ACCOUNTANT (See Profession)	
ACCOUNTING (See Profession)	
ADDRESSING, PACKAGING, MAILING OR DUPLICATING.....	\$55.13
ADMINISTRATIVE OFFICE: Where manufacture and delivery of products and inventory are located out of the City.....	\$55.13
ADVERTISING: Agency, general.....	\$55.13
Coupon book publisher or distributor (See Note B).....	\$55.13
Directory or guidebook publisher.....	\$55.13
Welcome or greeting service.....	\$55.13
AGENT OR AGENCY: Book or magazine.....	\$55.13
Claim or collection.....	\$55.13
Credit reporting and mercantile.....	\$55.13
Employment.....	\$55.13
Insurance (See Insurance) Manufacturers, NOC.....	\$55.13
Private detective or company (See Note B).....	\$55.13
Real Estate (See Real Estate) Travel.....	\$55.13
Representative, NOC, for unlicensed business.....	\$55.13
AERIAL PHOTOGRAPHY.....	\$55.13
AGRICULTURAL TOOL AND IMPLEMENT: Sales and service.....	\$55.13
Separate license required for equipment rental.	
AIR CONDITIONING (See Contractor)	
AIRCRAFT (See note B):	
Charter or rental.....	\$55.13
Flying instruction.....	\$55.13
Passenger service.....	\$55.13
Sales, new or used.....	\$55.13
Servicing.....	\$55.13
Storage, field or hangar.....	\$55.13
Each activity subject to license and fee.	
AIRPORT (See Note B).....	\$55.13
Operation including any or all activities incident thereto and listed above under Aircraft.	

ALARM SYSTEM, FIRE, BURGLARY, MEDICAL MONITORING:

Sales and service (not at installation site).....	\$55.13
Installation and on-site service (See Notes B and D).....	\$55.13

ALCOHOLIC BEVERAGES: (See MERCHANT/MERCHANDISING).

AMBULANCE SERVICE (See VEHICLES FOR HIRE)

AMUSEMENT MACHINE: (See VENDING MACHINES)

AMUSEMENT PARK (See Note B).....	\$55.13
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ANIMAL GROOMING.....

ANIMAL GROOMING.....	\$55.13
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ANIMAL HOSPITAL.....	\$55.13
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ANSWERING SERVICE, TELEPHONE.....	\$55.13
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ANTIQUA DEALER (See MERCHANT/MERCHANDISING)

APARTMENTS (See Rental Units)

APPRAISER.....	\$55.13
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ARCHERY RANGE (See Note B).....	\$55.13
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ARCHITECT (See Profession)

ARCHITECTURAL FIRM (See Profession)

ARMORED CAR SERVICE (See Note B).....	\$55.13
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ARTIST (See Profession)

ATTORNEY (See Profession)

AUCTIONEERS (See Note D):

Jewelry auction.....	\$55.13
Personal property.....	\$55.13
Real estate.....	\$55.13
Auction shops or stores, owners or managers, each store.....	\$55.13

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 5 classes of activities listed below may secure a combination license. Rate for combination license 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. As used herein, "motor vehicle" means as defined in section 322.01, Florida Statutes, except motorcycle, moped, motorbike or motor scooter.

AGENCY: Sale and servicing of new and used motor vehicles –

Office.....	\$55.13
Lot.....	\$110.25

BODY & PAINT SHOP.....	\$55.13
DETAILING.....	\$55.13
GARAGE: General repairs. Repairs and replacements, general or Specialized.....	\$55.13
AUTO GLASS INSTALLATION.....	\$55.13
AWNINGS, SALES & SERVICE.....	\$55.13
B	
BAIT DEALER.....	\$55.13
BAKERY (See MERCHANT/MERCHANDISING)	
BAKERY WITH RETAIL STORE (See MERCHANT/MERCHANDISING)	
BANKS, OR TRUST COMPANIES:	
Each bank location, main or branch.....	\$165.38
Each automatic teller machine other than bank location.....	\$55.13
BARBERSHOPS (See Note D):	
Two (2) chairs or less.....	\$55.13
Each additional chair.....	\$ 6.89
BATHS, TURKISH, RUSSIAN, VAPOR, MINERAL, ETC:	
Each technician, each (See Note B).....	\$55.13
BEAUTY SALON (See Note D):	
Two chairs or less.....	\$55.13
Each additional chair.....	\$ 6.89
BEVERAGE, NONALCOHOLIC.....	\$55.13
Distributor or wholesales.....	\$55.13
BICYCLES: Sales and service.....	\$55.13
BILLIARDS OR POOL TABLES:	
(a) Four (4) tables or less.....	\$110.25
(b) Each additional table.....	\$13.78
BLUEPRINT, PHOTOSTAT OR SIMILAR REPRODUCTION.....	\$55.13
BOARDINGHOUSES, LODGING HOUSES, HOTELS AND MOTELS:	
(a) Four (4) rooms or rental units or less.....	\$55.13
(b) Each additional room or rental unit over four (4).....	\$ 6.89

BOATS, (OUTBOARD WATERCRAFT), Sales & service.....	\$55.13
BONDING COMPANIES (See Broker)	
BOOKKEEPING SERVICE.....	\$55.13
BOOKSTORES (See MERCHANT/MERCHANDISING)	
BOOTBLACK STAND, on premises of a licensed business only.....	\$26.25
BOTTLING COMPANY (See MERCHANT/MERCHANDISING)	
BOTTLED GAS (See Petroleum Products)	
BOWLING, SKEET BALL, TENPIN, ETC (One lane included).....	\$55.13
(a) Each additional lane.....	\$ 1.11
BROKER:	
(a) Stocks and bonds.....	\$55.13
(b) Real estate. See Real Estate	
(c) Merchandise, wholesale.....	\$55.13
(d) Mortgage.....	\$55.13
BUILDING MATERIALS, sand, brick, lime, cement, lumber and other building materials, including cabinet & shop work.....	\$55.13
BUSINESS ADVISORY OR CONSULTANT SERVICES, NOC.....	\$55.13
BUSINESS SCHOOL (See School, Studio and Instruction)	
BUSINESS MACHINE RENTAL: Portable or fixed equipment.....	\$55.13
BUS COMPANIES.....	\$55.13
BUTCHER, MEAT OR FISH SHOP (See MERCHANT/MERCHANDISING)	
C	
CABINET AND OR MILL WORK (See MERCHANT/MERCHANDISING)	
CABLEVISION COMPANIES.....	\$220.50
CANNING OR PRESERVING (See MERCHANT/MERCHANDISING)	
CARNIVALS (See Circus)	
CARPET AND RUG CLEANING.....	\$55.13
CATERER.....	\$55.13
CEMENT AND CONCRETE PRODUCTS.....	\$55.13
CEMETERY.....	\$55.13
CHARTERED VEHICLE SERVICE (See VEHICLES FOR HIRE)	

CHIROPODIST (See Profession – Physician)

CHIROPRACTOR (See Profession)

CHRISTMAS TREE SALES (See Ordinance #408)

CIRCUS, CARNIVALS, FAIRS, OR TENTS, each day, upon approval of
City Council (See Section 27)..... \$110.25

CITRUS FRUIT SHIPPER (See MERCHANT/MERCHANDISING)

CIVIL ENGINEER (See Profession)

CLEANERS (See Dry Cleaners)

CLOTHING OR COSTUME RENTAL (See MERCHANT/MERCHANDISING)

COIN-OPERATOR MACHINE (See Vending Machines)

CONGREGATE CARE FACILITY (1-10 Beds)..... \$55.13

(a) Each additional bed..... \$ 1.11

CONTEST AND ADVERTISING SUPPLIES..... \$55.13

CONTRACTOR OR SUBCONTRACTOR:

General..... \$55.13

Building..... \$55.13

Residential..... \$55.13

Acoustics..... \$55.13

Air Conditioning..... \$55.13

Aluminum..... \$55.13

Awning, shade and Venetian blinds.....

Carpentry, cabinet and millwork..... \$55.13

Dry wall..... \$55.13

Electrical..... \$55.13

Low Voltage..... \$55.13

Excavating..... \$55.13

Elevator..... \$55.13

Exterminator, termite or vermin..... \$55.13

Fencing..... \$55.13

Filling and grading..... \$55.13

Floor covering, laying, sanding, finishing..... \$55.13

Floor, terrazzo.....	\$55.13
Garage door and operator installation.....	\$55.13
Glazing.....	\$55.13
Gunite and sandblasting.....	\$55.13
Handyman.....	\$55.13
Hauling, trucking or moving.....	\$55.13
Heating, ventilating and air conditioning.....	\$55.13
House moving.....	\$55.13
Insulation.....	\$55.13
Intercommunication and sound system.....	\$55.13
Janitorial service.....	\$55.13
Land clearing.....	\$55.13
Landscaping.....	\$55.13
Lathing, includes plastering.....	\$55.13
Lawn, yard and garden care.....	\$55.13
Marble setting includes tile.....	\$55.13
Masonry, cement, block, brick and stone.....	\$55.13
Mechanical contractor.....	\$55.13
Ornamental iron work.....	\$55.13
Painting and paperhanging.....	\$55.13
Paving, asphalt or concrete.....	\$55.13
Plastering, includes lathing.....	\$55.13
Plumbing.....	\$55.13
Refrigeration.....	\$55.13
Roofing.....	\$55.13
Roof cleaning and painting.....	\$55.13
Sheet metal.....	\$55.13
Sign.....	\$55.13
Sprinkler system:	
(1) Building.....	\$55.13
(2) Lawn – Landscape.....	\$55.13

Stuccoing.....	\$55.13
Swimming pool.....	\$55.13
Tree Surgery, includes trimmings and removal.....	\$55.13
Utility – Buried cable, water/sewer lines.....	\$55.13
Well drilling.....	\$55.13
COURT REPORTER (See Profession)	
CREDIT, CLAIM OR COLLECTION.....	\$55.13
CREDIT UNION.....	\$165.38
(a) Each ATM other than Credit Union Location.....	\$55.13

D

DANCE STUDIO.....	\$55.13
DATA PROCESSING SERVICES.....	\$55.13
DATING SERVICES.....	\$55.13
DAY CARE CENTERS.....	\$55.13
DECORATOR, INTERIOR.....	\$55.13
DELICATESSENS (See MERCHANT/MERCHANDISING)	
DELIVERY SERVICE.....	\$55.13
DEPARTMENT STORE (See MERCHANT/MERCHANDISING)	
DETECTIVE.....	\$55.13
DIRECTORY PUBLISHER.....	\$55.13
DRUGSTORES (See MERCHANT/MERCHANDISING)	
DRY CLEANERS OR RECEIVING STATION.....	\$55.13

E

ELECTRIC COMPANY.....	\$220.50
ENGRAVING, PRINTING, ETC (See MERCHANT/MERCHANDISING)	
EQUIPMENT RENTAL (See MERCHANT/MERCHANDISING)	
EXPRESS COMPANY.....	\$55.13
EXTERMINATORS.....	\$55.13

F

FACTORIES (See MERCHANT/MERCHANDISING)	
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FEED AND SEED STORE (See MERCHANT/MERCHANDISING)	
FILM DEVELOPMENT SERVICE.....	\$55.13
FINANCE COMPANY (See Loan Company)	
FLEA MARKETS:	
(a) One to fifty (50) stalls.....	\$330.75
(b) Fifty-one (51) to one hundred (100) stalls.....	\$441.00
(c) Over one hundred (100) stalls.....	\$882.00
FLORIST (See MERCHANT/MERCHANDISING)	
FORTUNE TELLERS, ASTROLOGERS, OCCULTISTS, PALMISTS, CLAIRVOYANTS, CARD READERS, PHRENOLOGISTS, SPIRITUAL READERS, AND ADVISORS, whether making charge or accepting donations.....	\$220.50
FRUIT PACKER OR SHIPPER (See MERCHANT/MERCHANDISING)	
FUEL DEALER.....	\$55.13
FUNERAL HOME WITH ONE DIRECTOR.....	\$55.13
(a) Each additional director.....	\$55.13
FURNITURE REFINISHING.....	\$55.13
FURNITURE STORE (See MERCHANT/MERCHANDISING)	
G	
GAS COMPANY, bottled gas.....	\$55.13
GIFT SHOP (See MERCHANT/MERCHANDISING)	
GOLF COURSE – Regulation Course.....	\$110.25
Miniature golf.....	\$55.13
Driving range.....	\$55.13
GREETING CARDS AND STATIONERY (See MERCHANT/MERCHANDISING)	
GUN DEALER (See MERCHANT/MERCHANDISING)	
H	
HARDWARE (See MERCHANT/MERCHANDISING)	
HEARING AID, AGENT OR DEALER.....	\$55.13
HEALTH SPA.....	\$55.13
HOSPITAL, (1-10 beds).....	\$55.13

(a) Each additional bed..... \$ 1.11
HYPNOTISTS..... \$220.50

I

ICE CREAM:

- (a) Parlors or stores (See MERCHANT/MERCHANDISING)
- (b) Manufacturers (wholesale) (See MERCHANT/MERCHANDISING)

INSURANCE:

- (a) Each insurance company writing any class of insurance upon any person or property residing or located within the City..... \$55.13
- (b) Insurance agency or firm representing an insurance company or companies doing business in the City, for each phase of business..... \$55.13
- (c) Each traveling or itinerant insurance agent or solicitor, writing or soliciting business upon any person or property residing or located within the City..... \$55.13
- (d) Insurance solicitors employed by, or representing, insurance agents who have an annual license as provided by this section..... \$11.03

J

JEWELRY STORE (See MERCHANT/MERCHANDISING)

JEWELERS..... \$55.13
JUNK DEALERS..... \$110.25

K

KENNEL..... \$55.13
KEY SHOP/LOCKSMITH..... \$55.13
KINDERGARTEN OR NURSERY..... \$55.13

L

LABORATORY: Analytical, chemical testing, dental, medical, research..... \$55.13
LAUNDROMATS..... \$55.13
LIMOUSINE SERVICE (See VEHICLES FOR HIRE)
LOAN COMPANY..... \$165.38
LOUNGE (See MERCHANT/MERCHANDISING)

M

MACHINE SHOP (See MERCHANT/MERCHANDISING)

MANICURIST, WHEN FLOOR SPACE IS LEASED/OWNED..... \$55.13

MANUFACTURING, FABRICATING, PROCESSING,
 COMPOUNDING (NOC) (See MERCHANT/MERCHANDISING)

MANUFACTURER'S REPRESENTATIVE..... \$55.13

MARKETS, produce (See MERCHANT/MERCHANDISING)

MERCHANT/MERCHANDISING, PER SQUARE FOOTAGE:

 (a) Up to 3,500 G.S.F..... \$55.13

 (b) 3,500 to 15,000 G.S.F..... \$110.25

 (c) 15,000 to 75,000 G.S.F..... \$165.38

 (d) Over 75,000 G.S.F..... \$220.50

MESSENGER OR PACKAGE DELIVERY SERVICE..... \$55.13

MOBILE HOME PARKS OR R. V. PARKS:

 (a) Ten (10) or less spaces..... \$55.13

 (b) Each additional space..... \$ 1.11

MOBILE HOME SALES..... \$55.13

MONUMENTS, tombstones, or marble works..... \$55.13

MOTORCYCLE, MOPED, MOTORBIKE AND MOTOR SCOOTER..... \$55.13

MUSIC STUDIO..... \$55.13

N

NEWSPAPER PUBLISHERS..... \$55.13

NIGHTCLUBS (See MERCHANT/MERCHANDISING)
 (Nightclub means a place regularly operated for profit, where alcoholic beverages or food are served for consumption on the premises, and one or more forms of amusement are provided which may be included in the price of the food and beverage or both purchased by the patrons thereof.)

NURSERY (Sale of plants, shrubs, trees, or sod)..... \$55.13

NURSING HOME OR CARE FACILITY, NOC, (1 to 10 Beds)..... \$55.13

 (a) Each additional bed..... \$ 1.11

O

OFFICE SUPPLIES AND FURNITURE (See MERCHANT/MERCHANDISING)

P

PATROL, NIGHT PATROLMAN OR PRIVATE WATCHMAN.....	\$55.13
PAWNBROKER.....	\$165.38
PETROLEUM PRODUCTS, BOTTLED GAS, FUEL OIL.....	\$55.13
PET SHOP (See MERCHANT/MERCHANDISING)	
PHARMACY (See MERCHANT/MERCHANDISING)	
PHOTOGRAPHER or STUDIO.....	\$55.13

PROFESSION: The following licenses are required for individual practitioners and consultants. (See Note D where applicable).

Accountant	
Architect	
Artist	
Attorney	
Auditor	
Chiropractor	
Christian Science healer or practitioner	
Consultant	
Court Reporter	
Dental Hygienists	
Dentist Draftsman	
Engineer	
Homeopathic Physician	
Masseur/Masseuse/Technician	
Naprapath	
Optician, including sale of lenses and frames	
Optometrist	
Paralegal	
Physician	
Physiotherapist	
Profession, NOC	
Psychologist	
Surveyor	
Veterinary	
Each person.....	\$55.13

PROPERTY MANAGEMENT OR LEASING AGENTS (other than Real Estate Brokers).....	\$55.13
PUBLISHERS AND PRINTERS.....	\$55.13

R

RADIO OR TELEVISION BROADCASTING STATION.....	\$55.13
RAILROAD COMPANIES.....	\$55.13

REAL ESTATE:

(a) Agents or rental agents (salesmen, who sell real estate for a dealer, Broker or agency).....	\$22.05
(b) Dealers or Brokers.....	\$55.13

RECORDING STUDIO, SOUND OR VIDEO RECORDING AND REPRODUCING AND VCRS..... \$55.13

RENTAL UNITS:

Residential Rental Units Houses, Duplexes, Apartment Complexes, Mobile Homes, RVs

1 – 4 Rental Units, each..... \$11.03

5 and Over Rental Units, each..... \$ 7.72

Commercial Rentals Minimum (or .01 per square foot whichever is greater)..... \$22.05

Mini Warehouse Storage Units 1 – 15 Units..... \$55.13

Each additional Unit..... \$ 3.31

Hotels, Motels – See Boardinghouses.

RESTAURANTS:

(a) Seating for zero to fifty (50) persons..... \$55.13

(b) Seating for over fifty (50) persons..... \$82.69

With Drive-thru..... \$110.25

(c) Take-out or delivery only..... \$55.13

S

SAVINGS AND LOAN ASSOCIATIONS..... \$165.38

SCHOOL, STUDIO AND INSTRUCTION (See Note D):

Art, arts and crafts, auto driving, barber, beautician, bridge, business, Dancing (See Note B), dramatics, golf, model or charm (See Note B), Music, sewing, skiing, tennis, or trade..... \$55.13

SECONDHAND DEALERS (See MERCHANT/MERCHANDISING)

SECRETARIAL SERVICE..... \$55.13

SERVICE STATION, (One to six dispensing nozzles)..... \$55.13

Each Additional Dispensing Nozzle..... \$ 5.52

SEWING MACHINES, repairs and sales..... \$55.13

SHOE REPAIR SHOPS, not including merchandise..... \$55.13

SIGN PAINTERS, as separate business..... \$55.13

SKATING RINKS..... \$55.13

SOFT WATER EQUIPMENT: Sale, rental and service..... \$55.13

SOLICITATION, TELEPHONE, payable by the business represented or

advertised..... \$55.13

STORAGE (See Rental Units)

SWIMMING POOL (See CONTRACTOR/SUBCONTRACTOR):

Maintenance..... \$55.13

T

TAILOR..... \$55.13

TANNING SALONS..... \$55.13

TAXICABS (See VEHICLES FOR HIRE WITH OPERATOR)

TELEGRAPH AGENTS..... \$55.13

TELEMARKETING, with one station..... \$55.13

(a) Each additional station..... \$22.05

TELEPHONE BUSINESS, PRIVATE: Advisors, sales, installation or service..... \$55.13

TELEPHONE COMPANIES..... \$220.50

(a) Agent..... \$55.13

THEATERS, with one screen..... \$55.13

(a) Each additional screen..... \$22.05

(b) Concession (if leased)..... \$55.13

(c) Drive-In..... \$55.13

TOILETS, PORTABLE SERVICE..... \$55.13

TRAILER (CARGO) Rental Service..... \$55.13

U

UPHOLSTERERS..... \$55.13

UNCLASSIFIED Every business, occupation, profession or exhibition, substantially fixed or temporarily engaged in by any person within the City and for which no license has been obtained and not herein specifically designated shall pay a license tax of..... \$55.13

V

VEGETABLE AND FRUIT MARKET – Must be housed in permanent structure (See MERCHANT/MERCHANDISING)

VEHICLES FOR HIRE WITH OPERATOR:

Office and one vehicle..... \$55.13

(a) Each additional vehicle.....	\$22.05
VEHICLE RENTALS.....	\$55.13
VEHICLE SALES, NOC.....	\$55.13
VENDING MACHINES, owners or operators for profit, music boxes jukeboxes, pinball, marble, or other games of amusement for profit, food, drinks and candy, each.....	
	\$22.05
VIDEO OR FILM RENTALS (See MERCHANT/MERCHANDISING)	
W	
WAREHOUSES AND STORAGE ROOMS, excluding mini storage (See RENTAL UNITS).....	\$55.13
WELDING SHOPS (See MERCHANT/MERCHANDISING)	
WOOD DEALERS.....	\$55.13
WRECKER AND TOWING SERVICE (Including one vehicle).....	\$55.13
Each additional vehicle.....	\$22.05

The above fees may be amended by Resolution duly passed by City Council.

This Ordinance shall become effective upon passage on the third reading and signing by the Mayor.

The foregoing Ordinance No. 978-07 was read and passed on the first reading in an open and regular meeting of the City Council of the City of Zephyrhills, Florida, on this 11th day of June, 2007.

Attest:  Linda D. Boan, City Clerk
 Kenneth V. Compton, Council President

The foregoing Ordinance No. 978-07 was read and passed on the second reading, following a public hearing, in an open and regular meeting of the City Council of the City of Zephyrhills, Florida, on this 25th day of June, 2007.

Attest:  Linda D. Boan, City Clerk
 Kenneth V. Compton, Council President

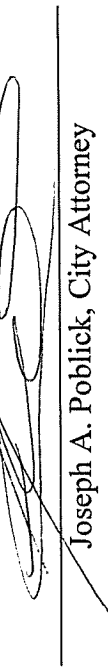
The foregoing Ordinance No. 978-07 was read and passed on the third reading, following a public hearing, in an open and regular meeting of the City Council of the City of Zephyrhills, Florida, on this 9th day of July, 2007.

Attest:  Linda D. Boan, City Clerk
 Kenneth V. Compton, Council President

The foregoing Ordinance No. 978-07 was approved by me this 9th day of July, 2007.


W. Cliff McDuffie, Mayor

Approved as to legal form and legal content


Joseph A. Pobllick, City Attorney