

LOCAL BUSINESS TAX FEE SCHEDULE

AMUSEMENT/ENTERTAINMENT	
Bars and/or restaurants with entertainment	\$66.00
Dance area in lounge or restaurant (with Council approval)	\$66.00
Dance Hall or Ballroom (with Council approval)	\$66.00
Entertainment establishment or facility (permanent)	\$121.00
Each subcontract (food, amusement or any other vendor of goods)	\$42.00
Animal show or rides (first day)	\$66.00
Each additional day	\$22.00
Arcade Operators (In addition to sticker)	\$42.00
Carnivals (per day or fraction thereof)	\$55.00
Each subcontract amusement provider (food, rides, etc.) per week	\$55.00
Circus (per day or fraction thereof)	\$55.00
Each subcontract amusement provider (food, rides, etc.) per week	\$55.00
Billiards	\$55.00
Bowling Alley	\$55.00
Golf Course	\$55.00
Golf Driving Range	\$55.00
Miniature Golf	\$55.00
Motion Picture Theater (Initial indoor screen)	\$121.00
Each additional screen	\$33.00
Motion Picture Theater (Outdoors)	\$121.00
Museum	\$55.00
Riding Academy	\$55.00
Shooting Galleries	\$55.00
Shows (Traveling shows of all kinds. Except when performed in local theater. - Moving picture shows and/or vaudeville under a tent or otherwise (with Council approval) – per day	\$66.00
Sports Places and/or Arenas (promoting or holding sports events)	\$121.00
Vehicle races of any kind	\$121.00
Sightseeing Vehicles – per vehicle (taxi, limo, boats)	\$55.00
Riding devices other than coin-operated - per vehicle	\$33.00
Amusement Park Operator	\$55.00
In addition, each device, show, exhibit or other form of diversion or Amusement	\$22.00
Skating Rinks	\$121.00
COIN OPERATED MACHINES	
Any coin operated machine except lockers, toilet locks and U.S. Stamps – per machine	\$11.00
Public Scales	\$11.00
Laundromat, self-service – per machine	\$11.00

FINANCIAL INSTITUTIONS	
Banks	\$55.00
ATM Machines – per machine (Whether at a bank or at any other business location)	\$30.00
Credit Association and/or Union	\$55.00
Credit Card Company	\$55.00
Loan Company (broker, person, firm or corporation)	\$55.00
Savings & Loan Association	\$55.00
FOOD SERVICE ACTIVITIES	
Convenience Store	\$55.00
Delicatessen (whether separate or part of another business)	\$55.00
No seats (take out, deli, caterer)	\$55.00
Catering Service	\$55.00
Snack Bar/Fast Food Service	\$55.00
Drive-In (whether separate or part of another business)	\$55.00
Ice Cream and/or Cold Drink Stand	\$33.00
Ice Peddling Vehicle (per vehicle)	\$33.00
Mobile Food Vendor – per truck	\$55.00
Restaurants and Bars (No Entertainment)	\$55.00
In addition to the above fee:	
Occupancy 1 to 15	\$11.00
Occupancy 16 to 40	\$22.00
Occupancy 41 to 60	\$33.00
Occupancy 61 to 120	\$44.00
Occupancy 121 and over	\$55.00
GAS STATIONS	
Gas Station (whether alone or part of another business)	\$50.00
Per Pump	\$21.00
HOSPITALS	
Hospitals, Sanitariums or Nursing Homes (operated for profit)	\$99.00
In-Hospital Pharmacy	\$99.00
INSURANCE	
Insurance or Bonding Agent	\$50.00
Insurance of Bonding Company	\$50.00
Insurance Adjuster	\$50.00
(Companies writing any class of insurance on any person and/or property within the City limits or risks occurring within the City limits)	

MANUFACTURING/PROCESSING	
Boat Builder	\$55.00
Bottling Works	\$55.00
Custom T-Shirts	\$55.00
Dairies	\$55.00
Factories (Items made somewhere else and assembled here)	\$132.00
Ice Cream Manufacturers	\$55.00
Ice Manufacturers	\$55.00
Manufacturing, Other (Manufacturing, producing, processing, and assembly of apparel and accessories, chemical and allied products, metals, glass, plastics, electronics, shell novelties and other manufacturing)	\$55.00
Mobile Home Manufacturers	\$121.00
Packing House (doing private orders)	\$66.00
Pulpwood Dealer	\$66.00
NEWSPAPER AND/OR MAGAZINE PUBLISHERS	
News Bureau (representing newspapers published outside of City)	\$66.00
Daily Publications	
Newspapers (four or more published per week)	\$66.00
Periodical Publications	
Newspaper (weekly, bi-weekly or monthly)	\$66.00
RENTALS	
Commercial Property (mall, shopping center or any other property where owner is leasing space (includes booth tenants on a single parcel) – per rental unit	\$28.00
Apartment Rental	\$33.00
Per Unit	\$4.00
Storage and/or Warehouse (Public)	\$33.00
Per Unit	\$4.00
Office Rentals	\$33.00
Per Unit	\$4.00
Motel/Hotel/Timeshare/Guest House/Bed and Breakfast/Boarding House/Lodging House, etc.	\$55.00
Per Room	\$5.00
Campground, Mobile Home Park or Trailer Camp	\$55.00
Per Rental Unit	\$5.00
RV Park	\$55.00
Per Space	\$5.00
Motor Driven Rental Items (Moped, Jet-Skis, tools, etc.)	\$55.00
Vehicles For Hire (Rent-A-Car, Courtesy Car, etc.)	\$55.00
Boat Rental	\$55.00
Trailer, U-Haul, etc.	\$55.00
Non-Motor Driven Rentals (Bicycles)	\$42.00
Equipment Rental	\$42.00

RETAIL, MAIL ORDER OR WHOLESALE SALES	
Appliances (stoves, refrigerators, dishwashers, dryers, air conditioners, heating, etc) – Dealers and/or agents and Service	\$55.00
Art & Craft Shops, Supplies and Lessons	\$55.00
Automobiles:	
New/Used Vehicles (Agency/Dealer) Each Location	\$42.00
Service Station (does not include mechanic service)	\$55.00
Repair Shop – Per Station	\$55.00
Automobile Parking Lot (parking space rentals)	\$55.00
Auto Parts, Used	\$55.00
Auto Accessories	\$55.00
Auto Part, Sales	\$55.00
Bait & Tackle	\$55.00
Bakeries (Retail and/or Wholesale)	\$55.00
Bicycle Dealer (rent and/or sales)	\$55.00
Boat Sales	\$55.00
Book Agents or Carvassers (taking orders or selling books or magazines) – Resident	\$55.00
Boot, Shoe Repair and/or Shine Shop	\$55.00
Bottled Water (sales distributor)	\$55.00
Building Materials and/or Supply Dealer	\$55.00
Business Machines (cash registers, typewriters etc.) Sales , rentals and service only (Does not include office supplies)	\$55.00
Ceramic Shop	\$55.00
Cold and/or Bulk Storage	\$55.00
Dealers (Secondhand)	\$55.00
Fertilizer (Agent and/or dealer)	\$55.00
Fireworks (Wholesale and/or retail)	\$55.00
Flea Market	\$55.00
Per Vendor	\$28.00
Florist	\$55.00
Furniture Dealer	\$55.00
Propane Distributors & Bottled (Company Only)(i.e. Amerigas)	\$28.00
Grocery Store:	
Less than 1,000 sf	\$50.00
1,000 to 7,500 sf	\$100.00
7,501 sf and Over	\$350.00
Gunsmith (Repair and/or Sales) (Police Department Approval)	\$55.00
Import and/or Export Business	\$75.00
Internet Sales Office	\$55.00
Jewelry Shop	\$55.00
Lumberyard	\$55.00
Mail Order Business	\$55.00

RETAIL, MAIL ORDER OR WHOLESALE SALES (CONTINUED)	
Marine Supplies	\$55.00
Merchants (Itinerant Peddlers)	\$55.00
Merchants (Storekeepers, etc.)	\$55.00
Mobile Home Sales	\$55.00
Monument & Tombstones (Dealer and/or Agent)	\$55.00
Newsstand	\$55.00
Nursery (trees, plants, shrubs, etc.)	\$55.00
Office Supplies and/or Office Furniture	\$55.00
Security (Security and/or guard service, electronic surveillance, alarm systems, etc.)	\$55.00
Pharmacy (Self contained or in addition to general retail)	\$100.00
Photo-Finishing - Pick-Up Station (not in connection with another business)	\$55.00
Photographers:	
Resident	\$42.00
Itinerant or Transient (Does not regularly maintain a studio or place of business in the City where work (photography, enlarging, copying or coloring) is conducted)	\$55.00
Safes (for sale and/or exchange) – Each Agent	\$55.00
Satellite Systems (Sales and/or service)	\$55.00
Seafood Dealers	\$55.00
Sales (Bibles, Magazines, Encyclopedias & other publications)	\$55.00
Showroom Only	\$55.00
Sign Shop	\$55.00
Television/VCR/Radio (Sales and/or Repairs)	\$55.00
Trading Stamps (Engaging in the business of selling or furnishing checks, tickets, or stamps (commonly known as trading stamps) on the terms of agreement to redeem them by exchange of goods, wares of merchandise or otherwise)	\$55.00
Video Sales and/or Rentals	\$55.00
Water Sales and Dispenser Rental	\$55.00
Window Treatment (Sales and/or Installation)	\$55.00
SERVICES	
Bath (Public) Turkish, Swedish or Mineral and/or Health Center	\$66.00
Financial Consultant	\$55.00
Laboratories (Dental, chemical, etc.)	\$55.00
Land Investment	\$55.00
Massage Therapist	\$55.00
Midwives	\$55.00
Private Investigator	\$55.00
Private School	\$55.00
Schools (Barber or Beauty, music, business or commercial, riding, driving, music, telegraph, etc)	\$55.00
Any other State of Florida Licensed Professional (not listed)	\$55.00

SERVICES (CONTINUED)	
Auditors	\$55.00
Bondsmen	\$55.00
Dentists	\$55.00
Physician	\$55.00
Professionals (Attorneys, Architects, Opticians, Computer Programmers, Engineers, Electrologists, Naturopaths, Oculists, Chiropractors, Osteopaths, Electrotherapists, Veterinarians and other such professionals)	\$55.00
Property Management	\$55.00
Psychiatrist	\$55.00
Surgeon	\$55.00
Surveyor	\$55.00
Well Driller	\$55.00
General Service Provider (not listed above) – per business	\$55.00
Accounting/Bookkeeper/Auditing Firm or person Certified or Non-Certified	\$55.00
Advertising (Agents and/or Agencies writing for profit)	\$55.00
Animal Boarding	\$55.00
Animal Grooming and/or Training	\$42.00
Answering Service	\$55.00
Artists	\$55.00
Auto Vehicle Wrecker Service	\$55.00
Auto Body Shop	\$55.00
Auto Window Tinting	\$55.00
Bicycle Repair (only)	\$55.00
Blueprinting, Photostat and/or Map Surveying	\$55.00
Boat Builder	\$55.00
Boat Canvas (Sale and/or Repair)	\$55.00
Brass and/or Copper Refinishing	\$55.00
Burglar Alarm Company	\$55.00
Bus Terminal	\$55.00
Business Advisor and/or Consultant	\$55.00
Cabinet or Carpenter Shop	\$55.00
Cabinet/Carpenter Upholstery	\$55.00
Carpet and/or Upholstery Cleaners	\$55.00
Child Care, Nurseries, Pre-School, Day Care Centers	\$55.00
Claim and/or Collection Agencies	\$55.00
Computer Services	\$55.00
General Building	\$55.00
Street Paving	\$55.00
House Moving and/or Wrecking	\$55.00
Contractor/Sub-Contractor (including but not limited to carpentry, painting, roofing, sheet metal, electrical, concrete construction, masonry, plastering, lathe, clearing, grading, etc.)	\$55.00
Copy Service	\$55.00
Custom Framing	\$55.00

SERVICES (CONTINUED)	
Dancing Schools	\$55.00
Decorator (Interior)	\$55.00
Delivery Service	\$55.00
Detective Agency	\$55.00
Drafting Service	\$55.00
Dressmaking Shop	\$55.00
Employment Shop	\$55.00
Express Companies	\$55.00
Exterminator (Termite and/or pests)	\$55.00
Fence Sales and/or Installation	\$55.00
Fruit Harvesting	\$55.00
Funeral Home	\$55.00
Glass (Plate/Installation)	\$55.00
Golf Club (Sales and/or Repairs)	\$55.00
Handyman	\$55.00
Hauling and Truck Contractor	\$55.00
Health Center	\$55.00
Home Nursing/Daily Living Care (not professional)	\$55.00
House and/or Condo Sitting	\$55.00
Hypnotist	\$55.00
I.D. Service (Cards, Fingerprints, etc.)	\$55.00
Janitor and/or Commercial Cleaning Service	\$55.00
Jewelry Repair	\$55.00
Land Development	\$55.00
Landscaping and Lawn Maintenance	\$55.00
Laundries and/or Dry Cleaners (With plant and/or pick-up station either within or outside of City)	\$55.00
Locksmith and/or Key smith (Each)	\$55.00
Machine Shop and/or Welder	\$55.00
Maid Service	\$55.00
Mercantile Broker and/or Agent	\$55.00
Merchandise Solicitor(s)	\$55.00
Mobile Home Set-Up	\$55.00
Mobile Truck:	
Auto Repair	\$55.00
Car/Mobile Home Washing	\$55.00
Equipment Repairs	\$55.00
Mower Repair	\$55.00
Muffler Shop (Sale and installation of mufflers is the only service offered)	\$55.00
Palmetto Berry Buyers	\$55.00
Piano Tuner	\$55.00
Pressure Cleaning	\$55.00
Printing/Job Printing Agent	\$55.00
Public Relations	\$55.00
Public Scales/Truck Weighing	\$55.00

SERVICES (CONTINUED)	
Radio and/or TV Repair	\$55.00
Real Estate Appraiser	\$55.00
Real Estate Broker	\$55.00
Real Estate Sales Person/Agent (each)	\$28.00
Reducing Salon	\$55.00
Repair of Small Appliances	\$55.00
Sanding and/or Finishing of Floors	\$55.00
Secretarial Service	\$55.00
Septic Tank Cleaners	\$55.00
Sewing Machine/Vacuum Cleaner (Dealers and/or Agents) – including service	\$55.00
Sign Painter	\$55.00
Solicitors and Canvassers	\$55.00
Sprinkler Systems (sales and/or installation)	\$55.00
Stenographer (Public and/or Court Reporter)	\$55.00
Stocks & Bonds (Broker, Firm and/or Office)	\$55.00
Stocks & Bonds (Per Agent and/or Salesperson)	\$55.00
Swimming Pool Service	\$55.00
Tailors	\$55.00
Taxidermist	\$55.00
Telegraph Systems and/or Company	\$55.00
Tree Surgery	\$55.00
Typing Service	\$55.00
Upholstery or Furniture Menders	\$55.00
Window Cleaning	\$55.00
Pawnbroker	\$192.50
Fortuneteller, Astrologers, Astrologists, Clairvoyant, Mind Reader, etc.	\$192.50
Barbershop, Beauty Shop, Manicurist Shop, Cosmetologist (Business Owner)	\$55.00
Each Non-Employee Licensed Barber	\$28.00
Each Non-Employee Licensed Beautician	\$28.00
Each Non-Employee Licensed Manicurist	\$28.00
Each Non-Employee Licensed Cosmetologist	\$28.00
Each Chair/Station	\$4.00
TRANSPORATION (EXCLUDING TAXI CABS AND PEDICABS)	
Ambulance Service (Not Voluntary)	\$100.00
Bus Company	\$66.00
Handicap Transport	\$55.00
UTILITY AND/OR COMMUNICATIONS	
Solid Waste Collection	\$55.00
Electric Light and Power Company	\$55.00
Gas Companies: Natural and/or bottled gas	\$55.00
Telephone Systems and/or Company	\$55.00

UTILITY AND/OR COMMUNICATIONS (CONTINUED)	
Television Cable Systems and/or Company	\$55.00
Radio Stations (with office in the City)	\$55.00
NON-PROFIT OR NOT-FOR-PROFIT	
Non-Profit or Not-For Profit Organizations (City of Fellsmere, Frog Leg Festival, Fellsmere Riding Club, etc.) Registration Required	\$0.00
Vendors at events that are under Contract directly or indirectly with one of the above organizations	\$5.00
NON-CLASSIFIED	
Not otherwise mentioned	\$55.00