

ORDINANCE NO. 198

AN ORDINANCE LEVYING AN OCCUPATIONAL LICENSE TAX ON PERSONS, FIRMS AND CORPORATIONS CARRYING ON OR ENGAGING IN BUSINESS, PROFESSIONS, OR OCCUPATIONS WITHIN THE CITY OF MEXICO BEACH OR MAINTAINING BUSINESS LOCATIONS OR BRANCH OFFICES WITHIN THE CITY OF MEXICO BEACH; PROVIDING CLASSIFICATIONS OF SUCH BUSINESSES, OCCUPATIONS AND PROFESSIONS AND THE AMOUNT OF TAX FOR EACH CLASSIFICATION; PROVIDING FOR THE SALE OF LICENSES; PROVIDING FOR PENALTIES FOR DELINQUENT LICENSES AND OPERATING A BUSINESS WITHOUT A LICENSE; PROVIDING THAT PAYMENT OF LICENSE TAX NOT TO EXEMPT OTHER FORMS OF TAXATION; PROVIDING FOR TRANSFER OF LICENSES; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Mexico Beach, Florida, has determined that it is in the best interests of the people of the City of Mexico Beach that an Occupational License Tax be levied pursuant to Chapter 205, Florida Statutes, now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF MEXICO BEACH, FLORIDA:

Section 1. A license tax is hereby levied upon and shall be collected from every person exercising the privileges of carrying on or engaging in the business, professions, or occupations hereinafter specifically enumerated in the amounts as fixed hereinafter; each such amounts, unless otherwise specifically stated, being the amount payable as a license tax for exercising such privileges of carrying on or engaging in such business, profession or occupation mentioned for each, and it shall be unlawful for any person to carry on or engage in any business, occupation or profession herein prescribed and designated without having first paid the license tax as provided herein or complied with the terms hereof.

Section 2. All licenses shall be made out and issued by the Mexico Beach City Clerk upon payment of the fee set out in this ordinance, and to which shall be affixed the Seal of the City. At the discretion of the City Clerk and/or Mayor the license applicant may be required to appear before the City Council to seek approval prior to issuance of an Occupational License.

Section 3. No person, firm, or corporation shall maintain a business location or branch office within the City of Mexico Beach for engaging in or managing any business, profession, or occupation within the City of Mexico Beach, or carry on or engage in any business, profession or occupation within the City of Mexico Beach unless a license shall have been procured from the City Clerk.

Section 4. Duties and Responsibilities.

(a) It shall be the duty of all officers and agents of all corporations to see that all corporations comply with the provisions of this article; and all officers or agents of any corporation required by this article to be licensed, which shall carry on or conduct any business without having made the payment and otherwise complied with the terms of this article, shall be subject to the same penalty or penalties imposed upon persons violating the provisions of this article.

(b) It shall be the duty of any individual agent, rental agent, manager, or chief officer of any company, chief executive officer or resident agent of any corporation managing the operations of any business, any rentals, any sales or other businesses or occupations for another individual(s), owner(s) or stockholder(s) to acquire the appropriate license(s).

(c) The members of any firm who fail or refuse to comply with the provision of this article shall likewise be subject to the same penalty or penalties imposed upon persons violating the provisions hereof.

(d) In the absence of any owner, proprietor, manager or agent, any person operating or in charge of any business being conducted without the requirements of this article having been complied with, shall be subject to the same penalty or penalties imposed upon persons violating provisions of this article.

Section 5. When any occupation, business, or profession shall fall into more than one of the classifications contained in this Ordinance such occupation, business, or profession shall not be required to obtain a separate license provided classifications are part of commonly accepted services or business operations. Any dispute will be referred to the City Council.

Section 6. All business licenses may be transferred to a new owner when there is a bona fide sale of the business and upon payment of a transfer fee of \$3.00 and presentation to the City Clerk of evidence of the sale of the original license.

Section 7. Any license may be transferred from one location to another location within the City upon payment of a transfer fee of \$3.00 accompanied by a written request and presentation of the original license to the City Clerk.

Section 8. EXEMPTIONS--The City Council may, upon application, waive any license required by this chapter where the applicant for such license is a non-profit, charitable or religious organization which has its principal place of business in the City of Mexico Beach, Florida. Any disabled veteran shall be exempt from the application of the provisions of this Ordinance, upon presentation to the City Clerk of his state and/or county exemption certificate. This exemption is limited to one business or occupation.

Section 9. All licenses shall be sold beginning September 1 of each year and shall be due and payable on October 1 of each year and shall expire on September 30 of the succeeding year. Licenses issued after April 1, to expire on September 30, shall be issued upon payment of one-half the annual fee. No other fractional year licenses shall be issued.

Section 10. Those licenses not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of ten (10) per cent of the license fee for the month of October, plus an additional five (5) per cent penalty of the license fee for each month of delinquency thereafter until paid. After being more than three (3) months delinquent, shall be punished as provided by Section 13 and Section 14 of this ordinance

Section 11. Every person holding a license issued hereunder shall exhibit the same when called upon to do so by any authorized officer of the City, and all such licenses shall be conspicuously displayed at all times.

Section 12. Any person engaging in or managing any business, occupation, or profession without first obtaining the occupational license required hereunder, shall be subject to a penalty of twenty-five (25) per cent of the license determined to be due, in addition to any other penalty provided by law or ordinance.

Section 13. Any person who shall fail to secure a license as provided hereunder and to pay, at the time of application therefor, all fees, charges and taxes incident thereto, may be punished by a fine not exceeding Twenty-five (\$25.00) Dollars, and each day of continuing violation shall constitute a separate offense.

Section 14. The payment of license taxes levied by this Ordinance may be enforced by any legal procedures authorized by law. Any person failing to adhere to the provisions contained herein shall be liable for all attorney fees and costs for enforcement.

Section 15. Any person required by the provisions of this Ordinance to furnish information who shall furnish false information shall be punished as provided in Section 13 of this Ordinance.

Section 16. CLASSIFICATIONS OF BUSINESS, OCCUPATIONS AND

PROFESSIONS; AMOUNT OF TAX. The following classifications of businesses, occupations and professions shall be subject to an occupational license tax in the amounts hereinafter set forth:

ABSTRACT COMPANIES: Person or persons, firms, corporations or associations preparing abstracts and charging a fee therefor or giving legal advice with same, per year..... \$62.50

ACCOUNTING FIRMS: \$62.50

Certified Public Accountant..... \$62.50

Accountants, Bookkeeping, and tax form service..... \$62.50

ADDING MACHINES: To include calculators, computers and other business machines, agents, representatives or dealers, where principal business includes repairs and sales, per year (General office supplies, sales and service)..... \$30.00

ADVERTISING AGENTS OR AGENCY:

(a) Firms or Corporations..... \$62.50

(b) Agents, each person..... \$12.50

(c) Signs, electrical or mechanical advertising other than licensed agency's own business, per year, per sign..... \$12.50

(d) Signs, billboards or other structures advertising other than property owners own business or property (temporary real estate signs of 3'x4' or less excluded) per year, per sign..... \$ 6.00

AGENCIES:

(a) Real Estate..... \$62.50

Each agent, salesperson, or solicitor..... \$12.50

(b) Insurance..... \$62.50

Each agent, salesperson, or solicitor.....	\$12.50
(c) Agencies for sale of Stocks and Bonds.....	\$62.50
Each agent, salesperson, or solicitor.....	\$12.50
(d) Debt Collection Agency.....	\$62.50
Each agent.....	\$12.50
(e) Travel.....	\$62.50
<u>ANIMAL BOARDING:</u>	\$18.00
<u>ANTIQUES:</u> Sales and repair, including used furniture.....	\$30.00
<u>APARTMENT HOUSES OR RENTAL HOUSES:</u> Each apartment or house, per year.....	\$ 4.00
<u>APPLIANCE REPAIRS AND/OR SALES AND SERVICES:</u>	\$37.50
<u>ARCHITECTS:</u>	\$62.50
<u>ARTS AND CRAFTS:</u>	\$18.00
<u>ATTORNEY:</u>	
Individual practice of law or law office located in the City of Mexico Beach.....	\$62.50
<u>AUDIO EQUIPMENT REPAIR:</u> (See ELECTRONICS)	
<u>AUCTIONEERING:</u>	
No license issued to firm, but in each case to one person named who shall personally do the auctioneering, per year.....	\$37.50
<u>AUCTIONS:</u> For each 30-day period.....	\$37.50
<u>AUTOMOBILE:</u>	
(a) Garage repairs to automobiles, but not to include sale of gasoline and wrecker service.....	\$25.00
(b) Paint and Body Shop.....	\$30.00
(c) Automotive Parts Sales.....	\$37.50
(d) Automotive Machine Shop.....	\$30.00

(e) Car Wash (including self-service).....	\$18.00
(f) Rentals.....	\$37.50
(g) Wrecker Service.....	\$25.00
(h) Trim Shop (upholstery mfg. and/or repair).....	\$25.00
(i) Sale of Automobiles	
(1) New Cars.....	\$125.00
(2) Used Cars.....	\$37.50

BAKERY PRODUCTS:

Doughnuts and Coffee Shop or Shops which produce

Bakery Goods.....	\$12.50
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BANKS:

Banking Institutions, Savings & Loans.....	\$125.00
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BARBER SHOP:

(a) First chair.....	\$12.50
(b) For each additional chair (in use or not).....	\$ 6.00

BEAUTY SHOP:

(a) First operator.....	\$12.50
(b) Each additional operator.....	\$ 6.00

BICYCLE, SCOOTER, MOTORCYCLE: (only one (1) license required)

Sales, Service or Repairs.....	\$18.00
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BOATS:

(a) Boat Builder.....	\$62.50
(b) Boat repair (including motors).....	\$25.00
(c) Boat sales (new or used).....	\$25.00
(d) Boat trim: upholstery, tops, van tops.....	\$25.00
(e) Sail boat rentals.....	\$25.00
(f) Charter Boat, each.....	\$62.50
(g) Commercial Boats (fishing, shellfishing, etc.).....	\$62.50

<u>BONDING COMPANIES:</u> or persons, firms or corporations engaging in making bonds for profit.....	\$62.50
<u>BOOK AGENTS:</u> Including magazines, periodicals, etc. (Note: Permit must be obtained from Police Department prior to issuance of license.....)	\$25.00
<u>BOOTS, SHOES:</u>	
(a) Dealers.....	\$25.00
(b) Makers and Repairers.....	\$30.00
<u>BOWLING ALLEYS:</u> For each alley	\$12.50
<u>BROKERS:</u> Dealing in stocks, bonds and other securities, other than bankers (See AGENCIES)	
(a) Handling or clearing shipments of merchandise on consignment.....	\$37.50
(b) Merchandise agents or manufacturers representatives, carrying no stock.....	\$37.50
<u>BUILDING AND LOAN ASSOCIATION</u> or Agents thereof:	\$125.00
<u>BUILDING MAINTENANCE MATERIALS:</u> Sales of.....	\$62.50
<u>CABINET SHOP:</u> Manufacture and sales (including custom built furniture).....	\$30.00
<u>CARPET:</u>	
(a) Carpet cleaning.....	\$18.00
(b) Carpet sales.....	\$30.00
<u>CIVIL ENGINEER:</u> (and/or Surveyor).....	\$62.50
<u>COIN OPERATED DEVICES:</u> (Excluding postage stamp machines and 5¢ and 1¢ devices and any charitable organization device.)	
(a) Each game machine, pin ball and others (except pool tables).....	\$ 6.00
(b) Pool tables, each.....	\$12.50
(c) Music boxes, each.....	\$12.50
<u>CLOTHING SALES:</u> Dress Shop and Men's Shop.....	\$62.50
<u>COMMUNICATIONS EQUIPMENT:</u> (See ELECTRONICS)	

CONTRACTORS (See Chapter 489 Florida Statutes and the Building Code of Mexico Beach):

(a) General Contractor.....	\$62.50
(b) Building Contractor.....	\$50.00
(c) Residential Contractor.....	\$37.50
(d) Sheet Metal Contractor.....	\$37.50
(e) Roofing Contractor.....	\$37.50
(f) Class A Air Conditioning Contractor.....	\$62.50
(g) Class B Air Conditioning Contractor.....	\$50.00
(h) Class C Air Conditioning Contractor.....	\$37.50
(i) Mechanical Contractor.....	\$37.50
(j) Commercial Pool Contractor.....	\$37.50
(k) Residential Pool Contractor.....	\$37.50
(l) Swimming Pool Servicing Contractor.....	\$30.00
(m) Plumbing Contractor.....	\$37.50
(n) Electrical Contractor.....	\$37.50
(o) Painting Contractor.....	\$37.50
(p) Concrete, Masonry and Asphalt Contractor.....	\$37.50
(q) Siding Contractor.....	\$30.00
(r) Insulation Contractor (including drywall).....	\$30.00
(s) Welding Contractor (when not in conjunction with automotive or boat repair business).....	\$30.00
(t) Landscaping, Landclearing, Tree Surgery and Related Services.....	\$37.50
(u) Carpeting and Floor Covering Contractor.....	\$37.50
(v) Exterminating Contractor.....	\$30.00

CONVENIENCE STORE: \$62.50

CURB MARKET: Fruit and Vegetables..... \$25.00

<u>DANCE STUDIOS:</u>	\$30.00
<u>DANCE HALLS:</u> (See NIGHT CLUBS)	
<u>DAY CARE CENTERS, CHILD CARE NURSERIES, AND/OR</u> <u>NURSING HOMES:</u>	\$62.50
<u>DECORATORS, Interior:</u>	\$30.00
<u>DOCTORS, DENTISTS, PHYSICIANS OR SURGEONS:</u>	
(a) Doctor - M.D.....	\$62.50
(b) Osteopath.....	\$62.50
(c) Chiropractors, Therapist, Naturpath, and Acupuncturists.....	\$62.50
(d) Optical dispensary, alone or in conjunction with other business, where lenses are ground, prepared and fitted according to prescription and glasses repaired.....	\$62.50
(e) Optometrist and/or Oculist.....	\$62.50
(f) Veterinarian.....	\$62.50
(g) Dentist.....	\$62.50
<u>DIVERS:</u> Equipment sales, service, rental and school.....	\$37.50
<u>DRESS SHOP:</u> (See CLOTHING SALES)	
<u>DRY CLEANING PICKUP STATION:</u> alone or in conjunction with other licensed business.....	\$12.50
<u>DRUG STORES:</u>	\$62.50
<u>ELECTRONICS:</u>	
(a) T.V. and radio repair.....	\$30.00
(b) Including sales and service.....	\$37.50
<u>ELECTRICAL COMPANIES:</u>	\$250.00
<u>ELECTRICIANS:</u> (See CONTRACTORS)	
<u>EXTERMINATOR:</u> (See CONTRACTORS)	
<u>EQUIPMENT RENTAL:</u>	
(a) Hand tools and household equipment.....	\$25.00
(b) Heavy equipment, including Item (a).....	\$62.50

<u>FEED, SEED, FERTILIZER, ETC.:</u>	\$37.50
<u>FILM OR PHOTOGRAPH:</u>	
Developing or finishing, local company, principal business.....	\$30.00
<u>FINANCE COMPANIES:</u> Firms or corporations liquidating accounts other than their own, whether purchased or not...	\$62.50
<u>FLORIST:</u>	\$18.00
<u>FOOD STORES:</u>	\$62.50
<u>FURNITURE:</u>	
(a) New and/or used furniture sales.....	\$62.50
(b) Repairs, including upholstery.....	\$18.00
<u>GARBAGE COLLECTORS:</u> (Trash and junk haulers).....	\$62.50
<u>GAS, NATURAL COMPANIES:</u>	\$250.00
<u>GASOLINE STATIONS:</u> (Dispensing gasoline, gasohol, kerosene fuel oil, lubricating oil and related petroleum products) (Retail).....	\$62.50
<u>GASOLINE DISTRIBUTORS:</u>	\$62.50
<u>GEM SHOP:</u>	\$62.50
<u>GOLF:</u>	
(a) Driving Range.....	\$37.50
(b) Miniature.....	\$37.50
(c) Carpet (Putt-putt golf).....	\$30.00
<u>GUNS:</u> Dealer in guns and/or ammunition.....	\$18.00
<u>HARDWARE:</u>	\$62.50
<u>HEALTH OR MEDICAL CENTER:</u>	\$62.50
<u>HEALTH STUDIO (See Chapter 205 Florida Statutes):</u>	\$62.50
<u>HEATING FUEL:</u>	
(a) Distributor: Liquid or bottled gas, kerosene and/or fuel oil.....	\$125.00
(b) Liquid, bottled or tank gas service.....	\$18.00
<u>HOTELS, MOTELS:</u> Per room (per year).....	\$ 4.00
<u>ICE SALES:</u> (See VENDING AGENCIES)	

<u>INSURANCE</u> :	(See AGENCIES)	
<u>JEWELER</u> :	.....	\$62.50
<u>LAUNDERETTE</u> :	Self-service coin type.....	\$62.50
<u>LAND AND DEVELOPMENT COMPANIES :</u>		
	When not paying Real Estate, Broker, Contractor or Builder License.....	\$62.50
<u>LAWYER</u> :	(See ATTORNEY)	
<u>LIQUOR SALES :</u>		
	(a) Package.....	\$185.00
	(b) Lounge.....	\$125.00
	(c) Beer and Wine.....	\$62.50
<u>LIVE ENTERTAINMENT</u> :	.....	\$37.50
<u>LOCKSMITH</u> :	.....	\$25.00
<u>MANUFACTURING AND/OR ASSEMBLY PLANTS :</u>		
	(a) 1-10 employees.....	\$50.00
	(b) 11-25 employees.....	\$62.50
	(c) over 25 employees.....	\$125.00
<u>MARINAS</u> :	.....	\$62.50
<u>MARINE SUPPLIES</u> :	.....	\$18.00
<u>MATTRESS MAKING</u> :	.....	\$30.00
<u>MARTIAL ARTS</u> , School of, including Karate, Jiujitsu, Jodo, etc.....		\$30.00
<u>MEDIUM, FORTUNE TELLER, PALMIST, ETC.</u> :	.....	\$250.00
<u>MERCHANTS</u> :	Those engaged in the sale of goods, wares, and merchandise not otherwise specifically covered.....	\$62.50
<u>MOBILE HOME REPAIRS</u> :	(Only).....	\$37.50
<u>MOBILE HOME SALES</u> :	Including Campers, service parts, accessories and repairs for trailers.....	\$100.00

MONEY LENDERS: Short Loan Companies and all persons, firms, or corporations, except banks or bankers whose business includes or consists of taking, buying, or selling assignment of wages or salaries, earned in the future, by any person, firm or corporation, per year..... \$125.00

NIGHT CLUBS: Amusement centers, or other places where dancing is permitted, or entertainments given whether a charge therefor is made or not. In addition to other licenses applicable and as otherwise provided, per year..... \$125.00

Where meals are served in connection - See RESTAURANTS

NURSERIES: Landscapers, etc..... \$18.00

OFFICE BUILDINGS, or others having offices or spaces to rent:

For each office space, room, reception room or other space, per year..... \$ 6.00

OFFICE EQUIPMENT: Sales and Equipment..... \$30.00

PAWN BROKER: Anyone who lends money on the security of personal property pledged in his keeping..... \$62.50

NOTE: This license allows the sale ONLY of property which has been pledged as security for a loan. See MERCHANTS LICENSE and GUNS for sale of OTHER merchandise carried in stock for sale! Also see COIN VENDING DEVICES.

PEDDLERS: (See Ordinance Number 79 and Number 119)

PET SHOPS, AQUARIUMS, ETC.: \$30.00

PIN BALL MACHINES: (See COIN OPERATED MACHINES)

PRINT SHOP: \$37.50

RADIO AND/OR T.V. REPAIR SHOP: (See ELECTRONICS)

RENTALS: (Any rental merchandise or service not otherwise covered)..... \$18.00

RESTAURANTS: Cafes, including drive-ins, oyster bars and lunch counters.

(a) 1-12 seats..... \$37.50

(b) 13-40 seats..... \$50.00

(c) over 40 seats..... \$62.50

SEPTIC TANK:

(a) Builders..... \$25.00

(b) Cleaners..... \$25.00

<u>SIGN PAINTERS:</u>	\$30.00
<u>SMALL ENGINE REPAIRS:</u>	\$30.00
<u>STORAGE WAREHOUSES:</u>	
(a) Mini-type, per unit, per year.....	\$ 5.00
(b) Storage warehouses less than 1,200 sq. ft.....	\$30.00
(c) Storage warehouses above 1,200 sq. ft.....	\$62.50
<u>SKATING RINKS:</u>	
(License required for sale of food. See also COIN OPERATED DEVICES.)	
<u>STRIPPING SHOP:</u>	\$30.00
<u>TAXI CABS:</u> Per Unit.....	\$18.00
<u>TAXIDERMIST:</u>	\$18.00
<u>TELEPHONE COMPANIES:</u>	\$250.00
<u>TRAILER PARKS OR CAMPGROUNDS:</u>	
(a) 3-5 trailer spaces or campsites, per year.....	\$25.00
(b) 6-15 trailer spaces or campsites, per year.....	\$37.50
(c) 16 and over trailer spaces or campsites, per year..	\$62.50
<u>TREE AND LIMB REMOVAL:</u> (See CONTRACTOR)	
<u>TELEVISION:</u>	
(a) Sales, service and repair (See ELECTRONICS)	
(b) Cable T.V. service.....	\$125.00
<u>UPHOLSTERERS:</u> (See FURNITURE)	
<u>VARIETY STORE:</u>	\$62.50
<u>VENDING MACHINE DEALERS:</u> (Coin operated devices, etc.).....	\$62.50
<u>WASTE WATER, SEWAGE COLLECTION, OR TRANSMISSION SYSTEMS:</u>	\$250.00
(a) Each dwelling unit or other structure.....	\$60.00
<u>WELL DRILLERS:</u>	\$25.00
<u>WINDOW AND SCREEN REPAIRS:</u>	\$18.00

MISCELLANEOUS: \$37.50

NOTE: Any person engaged in a lawful business, occupation, or profession wholly or in part within the City of Mexico Beach where not otherwise provided for in this ordinance.

Section 17. Conflicting Ordinances.

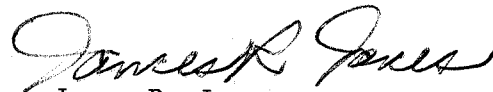
All Ordinances and parts of Ordinances in conflict herewith are repealed.

Section 18. Should any section or part herein be declared invalid for any reason it shall not effect the enforceability or validity of any other section or part of this Ordinance.

Section 19. This Ordinance shall take effect as provided by law.

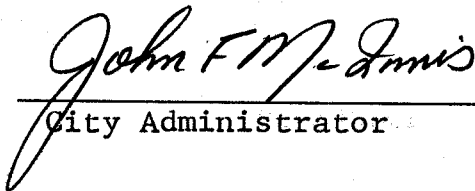
INTRODUCED at a regular meeting of the City Council on January 13, 1987, and ADOPTED at a regular meeting of the City Council on February 10, 1987.

CITY OF MEXICO BEACH, FLORIDA



James R. Jones
Mayor-Councilman

ATTEST:



City Administrator