

Local Business Tax Receipt - Fee Schedule

<b>Classification</b>	<b>Rate</b>
Advertising Agency	\$147
a. Agents	\$75
b. Those Renting space on any vehicle, including any boat, car, bus, truck	\$147
c. Those distributing any circulars, handbills, or other advertising	\$147
d. Those operating a sound truck for advertising	\$147
Agency Offices (For those uses not specifically provided for in this article; includes: collection, detective, employment, talent and travel)	\$75
Agents, each	\$75
Alarm Systems, Fire and Burglary	\$75
Ambulance Service	
a. Office Only	\$75
b. Each Vehicle	\$25
Amusement/Entertainment	
a. Arcades, each location	\$50
b. Plus Each Machine	\$25
c. Batting range, cage, each location	\$50
d. Plus Each Machine	\$25
e. Car Rides - Go Carts	\$150
f. Golf	
1. Miniature	\$150
2. Driving range	\$150
3. Golf course/Part 3.	\$300
j. Hot air balloons	\$75
k. Paint ball	\$75
l. Rinks	\$150
Amusements, Games, Recreational Devices, Contrivances or Facilities Not Otherwise Licensed, each	\$120
Animal Services	
a. Animal Hospital	\$150
b. Veterinarian, each	\$72
c. Boarding /kennel	\$75
d. Grooming/supplies	\$75
Appraisers	\$75
Artist	\$50
Auctioneer	
a. Resident, general merchandise	\$100
b. Transient, each per day (no proration)	\$75
Auto Cleaning and Detailing - including Mobile	\$75
Bakeries (wholesale or retail)	\$105
a. Plus each service vehicle	\$15
Barbershops / Beauty Salons	
a. 1 Chair	\$75
b. Each additional chair	\$15

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Bars/Lounges ( Additional eating establishment license required for food preparation)	
a. Occupancy of less than 50	\$100
b. Occupancy of 50 to 100	\$150
c. Occupancy over 100	\$300
Bed and Breakfast	\$75
Bonding Agents each	\$150
Bowling Alleys	
a. First 5 alleys	\$75
b. Each additional alley	\$20
Broker	
a. Stocks and bonds	\$75
b. Mortgages and loans	\$75
c. Insurance	\$75
d. Merchandise	\$75
e. Produce, fruits and vegetables	\$75
f. Dealing in lumber and lumber products	\$75
g. Not otherwise specified	\$75
Car Wash	
a. Location	\$75
b. Per Stall	\$25
Carnivals, shows of all kinds, including circuses, vaudeville, minstrels, theatrical, traveling shows, exhibitions or amusement/fireworks enterprises, carnivals, rodeos, theatrical games or test of skill, riding devices, dramatic repertoire and all other shows of amusements or any exhibitions giving performances under tents or temporary structures of any kind, whether such tents or temporary structures are covered or uncovered. The applicant will provide an insurance certificate to the Town of Oakland, naming the Town of Oakland as additional insured in the amount not less than \$500K for death or injury to any one person, \$1 million aggregate for any one occurrence for death or bodily injury, and \$500K for damage to any property. Or a combined single limit of \$1 million for any claim of injury or property.	\$300 per engagement
a. For 1 day's performance, each concession	\$150
b. For more than 1 day's performance, each concession	\$100
c. Peddlers, hawkers or similar salesperson connected with carnivals or similar traveling shows, per day	\$100
Carpet cleaning/installation	\$75
Citrus Vendors - establishment operating a business of selling gift boxes either for local sales or shipment	\$75
Clairvoyants, including Fortunetellers, Palmists, Astrologers, Phrenologists, Character Readers, Spirit Mediums, Absent-Treatment Healers, Mental Healers, and every person engaged in an occupation of similar nature, each individual	\$400
Cleaning (Commercial and Residential) - include janitorial/house cleaning/maid service	\$75
Coin-Operated Devices, each device	\$30
Commercial institutions (including banks, trust companies, savings, and loan associations, and other commercial or lending institutions, but excluding mortgage companies)	

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a. Those Lending \$25,000.00 or less	\$75
b. Those lending over \$25,000.00 to and including \$50,000.00	\$150
c. Those lending over \$50,000.00	\$300
Consultants	\$75
Contractors - No tax receipt shall be issued until a state certification or competency card is procured. Includes all types of contractors and subcontractors.	\$75
Court Reporter	\$75
Dance Halls, including entertainment such as variety programs. The license provided in this section shall be in the addition to all other license required, provided all charitable entertainment is exempt	
a. For 1 day's performance only, each	\$225
b. For more than 1 day's performance, each additional day	\$150
Day Care/Nursery (State license required)	
a. Capacity 1-25	\$50
b. Capacity 26-50	\$100
c. Capacity 51-75	\$150
d. Capacity 76 or more	\$200
Disc Jockey	\$75
Drafting, Designing, Graphics	\$75
Electrolysis Technician	\$75
Environmental and Ecological Services	\$300
Express Companies, Air and Railroad, each	\$100
Flea Markets	
a. Per each rental space, location	\$300
b. Additional, per space	\$10
Funeral Directors each	\$72
Funeral Homes	\$300
Gas Distributors	
a. Natural, pipeline, manuring	\$250
b. Bottled, LPG	\$50
Gasoline Filling Stations and Convenience Stores, with gas pumps	\$300
Hair Replacement	\$75
Handyperson/Home repairs (does not include those with contractor license)	\$75
Health Care Equipment Supplies/Supplies Provider	\$75
Health Care Facility/Emergency Clinic	\$150
Health and Wellness Coach	\$75
Health Spas/Gyms/Clubs (No receipt shall be issued until a current license, registration or letter of exemption is procured from the Department of Agriculture and Consumer Services)	
a. Up to 1,000 Square Feet	\$150
b. Up to 5,000 Square Feet	\$300
c. Over 5,000 Square Fee	\$500
Hearing Aids and Assistive Device	\$75
Hospitals/Nursing Homes/Sanitariums/Convalescent Homes	
a. Under 10 rooms	\$75

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b. 10-25 rooms	\$150
c. Over 25 rooms	\$300
Hotels, having 10 or more persons, per room	\$1.50
Hypnotist	\$150
Insurance Company	
a. Regional office	\$300
b. District office	\$150
c. Resident agency office	\$45
d. Each insurance company doing business	\$45
e. Per salesperson/agent	\$15
Interior Decorators/Designers	\$75
Junk Dealers, each	\$72
Laboratories	
a. Research, development, testing	\$75
b. Equipment and supplies	\$75
Land clearing/excavation	\$75
Landscaping Services and Lawn Maintenance	\$75
Laundries and Dry Cleaners	\$75
Liquidation Sales, each	\$150
Locksmith	\$75
Machine/Repair Shops (Other than motor vehicles)	\$75
Manufacturers/Fabricators/Assembly	
a. 1-5 employees	\$75
b. 6-10 employees	\$125
c. 11-20 employees	\$150
d. 21-30 employees	\$200
e. Over 30 employees	\$250
Massage Therapy/Physical Rehabilitation/Corrective Exercise/Sports Performance	\$75
Merchants, Retail/Wholesale	
a. 1-5 employees	\$72
b. 6-10 employees	\$125
c. 11-20 employees	\$150
d. 21-30 employees	\$200
e. Over 30 employees	\$250
Mobile Home Parks/Campgrounds	
a. Location	\$75
b. Additional, per space	\$5
Monument Companies	\$75
Motor Vehicles	
a. New/used sales (all motor vehicles)	\$72
b. Each additional lot	\$45
c. New/used sales with repairs	\$150
d. Repair shops/garages, to include painting/body work, detailing	\$150
e. Wrecker Services	\$150

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f. Drive/shuttle services/auto delivery	\$100
g. For hire, including U-drive-its and limousine service	
1. First Unit	\$200
2. Each Additional unit	\$45
g. Taxicabs, each vehicle	\$30
Moving Companies	\$75
Nail Technician	\$75
Newspapers/Publishers	\$150
Nursery- Plant, Trees, etc.	
a. Less than 25 employees	\$75
b. 25 or more employees	\$150
Open-Air Sales (no proration/no garage)	
a. Holiday sales and others, per event	\$150
Pack and Ship Stores	\$75
Pawnbrokers each	\$300
Pest Control	\$75
Petroleum Products, Distributor or Wholesaler	\$150
Photographers	\$75
Piano/Organ Movers	\$75
Piano/Organ Tuning and Repair, per individual	\$25
Pressure washing/cleaning	\$75
Printing/Copying/Blueprinting	\$75
Processing Plants, each establishment(other than non-profit cooperative association) engaged in packing or processing agricultural products	\$150
Professionals, each individual - Including but not limited to accountants, architects, attorneys, engineers, health professionals, pharmacists, and scientists. (No license issued until a license is procured from Florida Department of Professional Regulations, if required, or other state agency regulating such profession)	\$75
Property Management (apartment/condo/other rentals)	\$75
Radio/TV Stations	\$150
Railroad Companies, each company doing business within the town and receiving protection therefrom	\$150
Real Estate Agents and Brokers	
a. Real estate broker	\$75
b. Sales Agents	\$25
Recording Service (Sound and Video)	\$75
Rental Housing, Boarding house (1-5 Units)	\$75
Rental Housing, Boarding house (Per unit over 5 units)	\$50
Rental Service Stores	\$75
Restaurants/Cafes/Deli/Snack Bar, etc. including those operated in conjunction with another line of business; no license shall be issued until a license is procured from the Division of Hotels and Restaurants of the Florida Department of Business Regulations	
a. No seating	\$75
1. 0 to 50 Seats	\$100

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2. Over 50 Seats	\$200
Satellite Equipment and Systems	\$75
Schools, Private/Instructional	\$75
Secretarial Services	\$75
Security/Guard Services	\$100
Septic Tanks, Systems and Cleaning	\$75
Service Stations and Convenience Stores (7-11 types), with gas pumps	\$300
Sewing/alterations	\$75
Shooting Gallery	\$75
Storage/Warehouse/Public Storage	
a. Location	\$75
b. Per each unit	\$5
Surveyors, each individual	\$72
Swimming Pool Cleaning/Maintenance	\$75
Taxidermists, each individual	\$72
Theaters	\$75
Title Company	\$150
Transportation/Trucking/Freight Terminals:	
a. Up to 100 vehicles	\$150
b. Additional, per vehicle over 100	\$25
Tree Service including tree surgeon/trimmer	\$75
Unclassified, all persons engaging in any business, occupation of profession or a vocation in which merchandise is sold or service rendered for compensation, not otherwise specifically provided for in this article, each	\$75
Utilities	
a. Cable television companies, each	\$250
b. Cell Towers	\$75
c. Electric light or power companies, each	\$250
d. Telephone companies, each	\$150
Vendors, each person vending produce, vegetables, fruit or merchandise of any kind from other than a fixed place of business	\$150
Well Drillers, each	\$100