

§ 11-16 - Schedule of business taxes.

The various businesses, professions and occupations within the City of Cape Coral, Florida, are hereby classified for the purpose of this chapter and assessments of local business taxes therefor fixed as follows:

	Business	Local Business Tax
(1)	ABSTRACT COMPANY	\$110.00
(3)	ACCOUNTING, AUDITING and/or BOOKKEEPING FIRM	110.00
	Including but not limited to firms or individuals who do income tax services and are open for business for part of the year	
	(a) Each certified public accountant (state license required)	77.00
	(b) Each bookkeeper, auditor, accountant other than certified public accountant	11.00
(5)	ACUPUNCTURIST, ACUPUNCTURE CLINIC-PARTNERSHIP	77.00
	(a) Each acupuncturist (state license required)	33.00
(9)	ADMINISTRATION OFFICE	55.00
(11)	ADVERTISING	
	(a) Agents or agencies writing advertising	55.00
	(b) Trade inducement company or person promoting schemes, employing discount books, trading stamps or coupons, except by persons advertising or promoting their own business	330.00
	(c) Any scheme, device or plan of advertising not otherwise provided for in this schedule	55.00

	(d) Advertising distributor (handbills, samples and the like)	41.25
(13)	AERIAL PHOTOGRAPHY	55.00
(15)	AGENTS, SOLICITORS, CANVASSERS:	
	(a) Itinerant, not representing any person who pays a business tax under this chapter, taking orders for or selling to customers, either by sample, or otherwise, any merchandise, services or privileges, whether or not delivered at the time of sale or order, or to be delivered later.	
	1. Per month	110.00
	2. Per year	495.00
	(b) An agent, solicitor, canvasser and the like, selling or offering for sale investments or securities which are to mature upon installments, whether or not the number thereof is specified (but this subsection shall not apply to stock or bond brokers nor insurance companies paying a business tax to the city)	247.50
	(c) A canvasser or solicitor who sells, solicits or takes order for merchandise or services	11.00

	<p>(d) In both (a) and (b) above, the agent, canvasser and/or solicitor shall file an application for a business tax on a form provided by the Licensing/Business Tax Division, and deposit with the Licensing/Business Tax Clerk the sum of \$200 in cash, or file in lieu thereof a bond in the sum of \$1,000 to be approved by the Licensing/Business Tax Division to cover losses, unsettled claims against the agent, canvasser and/or solicitor and his, her or their principal in respect to the merchandise or services sold to customers within the city. In the event the agent and/or principal presents, after the expiration of one year after the sale of merchandise or services, evidence satisfactory to the Licensing/Business Tax Division that there are no unsatisfied claims of customers in respect to the merchandise or services, the cash deposit will be returned or the bond terminated.</p>	
	<p>(e) Solicitation by Boy and Girl Scout groups; local school groups; local civic, church, fraternal, health and welfare programs, for example, pancake day sales, blood bank donations, clothing drives for distressed areas and the like; and county or nationwide drives such as United Fund, Heart Fund, American Red Cross and the like, are exempted from the provisions of this chapter.</p>	
(21)	AIRCRAFT:	
	(a) Charter or rental	110.00
	(b) Flying instruction	110.00
	(c) Passenger service	110.00
	(d) Sales, new or used	110.00
	(e) Servicing	110.00

	(f) Storage, field or hangar (each activity subject to local business tax receipt)	110.00
(23)	AIRPORT	330.00
(27)	ALTERATIONS, TAILORING, DRESSMAKING, when not part of another business in Cape Coral with a valid local business tax receipt. This category does not include the mass production of clothing for wholesale or retail distribution.	22.00
(29)	AMBULANCE SERVICE (not connected with a funeral home or parlor)	55.00
(31)	AMUSEMENTS:	
	(a) Amusement parks, where merry-go-rounds, Ferris wheels and other amusement devices are operated for consideration	330.00
	(b) Amusement parlors having games, amusement devices and the like, not otherwise classified in this chapter, operated for consideration:	
	1. First four games or devices, each	55.00
	2. Additional games or devices, each	11.00
	(c) Bathing, swimming pools when admission charges are made	55.00
	(d) Billiards, pool halls, parlors and/or tables (includes coin-operated tables):	
	1. First four tables, each	27.50
	2. Each additional table	8.25
	(e) Bowling alleys:	

	1. First two alleys	55.00
	2. Each additional alley	1.38
	(f) Carnivals (local business tax receipt to be issued upon Council approval), per day	220.00
	(g) Circus (local business tax receipt to be issued upon city approval):	
	1. Having seating capacity of 3,000 or less, per day	247.50
	2. For each 1,000 or fraction thereof in excess of 3,000 per day	110.00
	3. Each circus parade through the streets of the city:	
	a. When the performance is outside of the city and no business tax is paid to the city	165.00
	b. When the performance is held within the city and a business tax therefor has been paid to the city	55.00
	(h) Golf course, nine holes	55.00
	(i) Golf course, 18 holes	110.00
	(j) Golf, tennis, racquetball pro shop	55.00
	(k) Golf, tennis, racquetball pro, instructions only	24.75
	(l) Golf course, miniature	22.00
	(m) Motion picture theater:	
	1. Where seating capacity is less than 300	220.00

	2. Where seating capacity is more than 300, in addition to the business tax in 1. above, for each additional 100 seats or fraction thereof	55.00
	3. Drive-in theater	165.00
	(n) Traveling shows, with or without Ferris wheels or merry-go-rounds, using any device or machine for amusement not otherwise classified by this schedule or for seeing an exhibition of animals, human beings, reptiles and the like, per day	110.00
	(o) Rinks, indoor or outdoor, for skating, bicycles, motorbikes and the like	110.00
	(p) Ranges for skeet, pistol, target, golf, archery, driving and the like	110.00
	(q) Courts for handball, racquetball, tennis, shuffleboard and the like:	
	1. First two courts	55.00
	2. Each additional court	16.50
	(r) Show band, per each performer, per day	16.50
(37)	ANIMAL and/or DOG GROOMING	33.00
(39)	ANIMAL HOSPITAL	55.00
(40)	ANIMAL KENNEL	55.00
	(a) Boarding animals	
	(b) Raising animals for sale (breeding)	
(41)	ANSWERING TELEPHONE SERVICE	33.00

(47)	APPRAISER of real, personal, intangible property, diamonds or jewels:	
	(a) Appraiser, partnership or firm	55.00
	(b) Each individual appraiser	55.00
(51)	ARCHITECT (state license required)	
	(a) Individual	77.00
	(b) Architect, professional association	77.00
	(c) Architect firm or partnership	77.00
(53)	ARMORED CAR SERVICE:	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(55)	ARMS DEALER, including pistols, shotguns and the like and repair of same (state license required)	77.00
(59)	ARTIST: Commercial, graphic art, portrait when not part of another business with a valid local business tax receipt	55.00
(63)	ASTROLOGISTS, FORTUNE-TELLERS, PALMISTS, SPIRITUAL READERS, NUMEROLOGISTS, CLAIRVOYANTS, CARD READERS, PHRENOLOGISTS and all person engaged in similar or like activities, whether making charges or accepting contributions for services, each	330.00
(69)	ATTORNEY (Florida Bar membership required)	
	(a) Individual	77.00
	(b) Attorney, professional association	77.00

	(c) Law firm or partnership	77.00
(71)	AUCTIONEER (if not possessing a local business tax receipt under real estate), persons who act as principals and engage in the business of operating auctions in a fixed place of business in the city: See <u>§ 11-28</u>	55.00
(73)	AUDIOLOGIST and/or SPEECH PATHOLOGY:	
	(a) Individual	77.00
	(b) Clinic-center	77.00
(77)	AUTOMOBILES	
	(a) Automobile broker-no inventory (state license required)	110.00
	(b) Automobile transfer-U-Drive It, to deliver cars, trucks	110.00
	(c) Body repairs and/or painting	110.00
	When not in connection with or as part of an automobile sales agency or another business for which a local business tax receipt is paid and which business normally includes such activities.	
	(d) Car wash, or what is known as beauty care, washing, polishing, waxing, steam cleaning, detailing	33.00
	(e) Dealerships, new and/or used vehicles, including automobiles trucks, tractors or other vehicles which require registration (state license required)	330.00
	(f) Service station, filling station, washing, polishing, greasing, lubricating and like servicing automobiles, selling gasoline and oil, but not to include repair work.	
	(1) First pump	22.00

	(2) Each additional pump	8.25
	(3) Each bay, each unenclosed hoist or lift and wash rack	8.25
	(4) Outside storage of vehicles	57.75
	Filling station classification permits the sales of those items ordinarily sold at a filling station and incidental to the operation, such as gasoline and other petroleum products, vehicle parts and accessories, soft drinks, cigarettes and miscellaneous food items over the counter or by use of coin-operated machines; repair and sale of tires; minor repairs to vehicles; washing and greasing and the like. When the sale of any of the items here enumerated becomes a primary activity of business, an additional local business tax receipt is required.	
	(g) Rental of vehicles, where not operated with or as part of another business for which a local business tax receipt is paid	70.00
	(h) Repairs, when not part of another business with a valid local business tax receipt in Cape Coral (state license required)	110.00
	(i) Wrecker and/or towing service, when not a part of another business in the city with a valid local business tax receipt, for wrecked or damaged vehicles, or otherwise	77.00
(93)	BAIL BONDSMAN	77.00
(97)	BAKERY (see MERCHANT)	
(101)	BANKS, SAVINGS AND LOAN ASSOCIATIONS, MORTGAGE	
	LOAN ASSOCIATIONS, but not including small loan and finance companies:	

	(a) First \$1,000,000 assets as shown by latest published statement of assets prior to beginning of current business tax year	77.00
	(b) For each additional \$1,000,000 of assets or fraction thereof shown by the aforementioned statement	11.00
	(c) Branch office	57.75
(103)	BANKRUPTCY, FIRE, GOING-OUT-OF-BUSINESS SALE (when conducted by someone other than owner of business, for not more than 30 days, per day (Sheriff's permit required)	11.00
(104)	BAR/LOUNGE (see MERCHANT)	
(105)	BARBERSHOP (state license required)	33.00
	(a) Each operator (state license required)(barber, manicurist and the like)	11.00
(107)	BATHS, Turkish, Swedish, sauna, Russian, vapor, mineral, spas	
	<i>Business</i>	<i>License Tax</i>
(109)	BEAUTY PARLOR, SALON (state license required)	33.00
	(a) For each operator (manicurist, facial massager, hair dresser, beauty operator by whatever named called)	11.00
(115)	BLUEPRINTING, including the making of maps and plats	55.00
(117)	BOATS:	
	(a) Sales and service, distribution, repairs and the like (See MERCHANT)	
	(b) Marina, docking and/or storage	77.00

	(c) Boat washing or cleaning	33.00
	(d) Boat rental	55.00
	(e) Broker-no inventory	10.00
(123)	BOOKING AGENT for entertainment, shows, sporting events	82.50
(125)	BOOT AND SHOE REPAIRING, with or without machinery, with a fixed place of business within the city	33.00
(133)	BROADCASTING WIRE MUSIC, furnished to hotel-motel rooms, offices and the like	55.00
(135)	BROKER-with a fixed place of business within the city:	
	(a) Mortgage or loan, advertising for and negotiating loans but not actually lending the money therefor (state license required)	110.00
	(b) Stocks, bonds, mutual funds and/or other securities	110.00
	(c) Each salesperson, solicitor or broker employed by any of the above	11.00
	(d) Each salesman, solicitor or agent of a broker named in categories (a), and (b) above, when such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. Any one category	110.00
	2. Each additional category	55.00
	(e) Business opportunity-franchise	82.50
(140)	BUILDING	
	Contractor-Specialty Contractor:	

	Each person who contracts or subcontracts to consult, alter, repair, dismantle or demolish buildings, roads, bridges or engages in the business of construction shall pay a tax as follows, whether or not the individual or firm is incorporated:	
	State license is required for certified contractor-specialty contractor. Local business tax receipt is required for all others.	
	(a) One—six employees including contractor	88.00
	(b) Seven—ten employees	154.00
	(c) 11—20 employees	181.50
	(d) Over 20 employees	302.50
(150)	BUILDING INSPECTIONS	55.00
(155)	BUSINESS OFFICE	55.00
(157)	BUSINESS SERVICE	55.00
(161)	CARPETS-RUGS:	
	(a) Installation, when not part of another business with a valid local business tax receipt within the city	55.00
	(b) Cleaning when not part of another business with a valid local business tax receipt within the city	55.00
(163)	CATERER and/or CATERING	55.00
(165)	CEMETERY, MAUSOLEUM, MEMORIAL GARDEN (operated for profit):	
	(a) Including manufacture of vaults, headstones and the like	110.00

	(b) When manufacture of vaults, headstones and the like is not involved	77.00
(167)	CHARTER SERVICE, BUS, BOAT:	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(171)	CHILD CARE FACILITY:	
	(a) Six—ten children	22.00
	(b) 11—20 children	44.00
	(c) 21 or more	55.00
	The business tax shall be based on the maximum number of children permitted by the Lee County Health Department. In addition to the aforementioned business taxes, the center must pay the Health Department inspection fees and all other fees incident to or required in connection with the approval of the center as a child care center; and obtain the Health Department and the City Council's approval prior to opening of the center	
(173)	CHIROPDIST (state license required)	77.00
	(a) Chiropodist, professional association	77.00
	(b) Chiropodist clinic-center, partnership	77.00
(175)	CHIROPRACTOR (state license required)	77.00
	(a) Chiropractor, professional association	77.00
	(b) Chiropractor, clinic-center, partnership	77.00

(187)	COIN-OPERATED VENDING AND OTHER MACHINES	
	<p>The business taxes hereunder shall be paid by the operator of the business in which the machines in use are located. The business taxes set forth in this subsection are levied on the use of the machines herein described and not in respect of the goods or services dispensed by them. In addition to the business tax herein levied the Code Compliance Division shall provide a decal or tag without charge and the decal or tag shall be affixed by the owner or operator to the front of the machine or device prior to the use thereof. It shall be unlawful to use or permit the use of a coin-operated machine unless the decal or tag is affixed to the machine.</p>	
	(a) Distributor, owner and/or lessor of amusement devices and/or machine engaged in the business of placing amusement devices, music machines and the like, for consideration and/or share of money collected by a coin-operated machine or otherwise in the place of business other than the owner or operator of the machine	77.00
	(b) When the machines are activated with a coin or coins of more than \$0.20 (except coin operated cigarette machines)	15.40
	(c) Music machines (jukeboxes), coin-operated, each	77.00
	(d) Pinball-type machines, coin-operated, each	77.00
	(e) Any other type of amusement machine or device, other than gambling machines or devices, not enumerated in this schedule, for the operation of which a coin is required	55.00
	(f) Laundry, cleaning and drying machines, coin operated:	
	1. First ten machines, each	6.60
	2. Next 20 machines, each	4.40

	3. Each additional machine	2.20
	(g) Postage vending machines when operated for profit, each	2.20
	(h) Massage mattresses, radios, T.V. in hotel-motel rooms (see (d)).	
(193)	COLLECTION AGENCY and/or FIRM	55.00
(197)	COMPUTER SERVICES	55.00
(203)	CONSULTANTS, business advisors, financial advisors, service, each whether or not self-employed, member of firm	44.00
(205)	CONTEST COMPANY	220.00
(209)	COUNSELING SERVICE	110.00
	(a) Each counselor	33.00
	State local business tax receipts required for clinical social workers, marriage and family therapists, mental health counselors, school psychologists	
(213)	CREDIT BUREAU	55.00
(217)	DANCE HALLS, ACADEMIES and the like, where admissions are charged	110.00
(219)	DANCE INSTRUCTOR (not applicable to instructor who operates a dance studio)	22.00
(221)	DANCE STUDIOS. A dance studio is a place where lessons are given in dancing to students of the studio and there is no dancing except as a part of student instruction. This classification does not include dance halls and/or academies where dancing is engaged in generally.	33.00

(223)	DATA COMPILING AGENCY (For surveys, directories and the like)	33.00
(225)	DATA PROCESSING (medical transcription/court reporting/legal paperwork, etc.)	55.00
(229)	DECORATOR, residential or commercial interior and/or exterior	33.00
	No structural changes allowed.	
(233)	DELIVERY SERVICE-MESSENGER SERVICE	55.00
(235)	DEMONSTRATOR, home and/or hostess party	22.00
(241)	DENTIST (state local business tax receipt required)	77.00
	(a) Dentist, professional association	77.00
	(b) Dental clinic, partnership	77.00
(243)	DESIGNER, residential, commercial, interior only, industrial	33.00
	May make structural changes (state license required-interior designer)	
(245)	DETECTIVE-INVESTIGATIVE-PROTECTIVE AGENCIES and/or MERCHANT POLICE operating as a firm or business	77.00****
	(a) Each detective or merchant police (state license required)	77.00
(247)	DIAPER SERVICE, when not operated as a part of another business with a valid local business tax receipt	33.00
(249)	DIETICIAN, when self-employed (state license required)	77.00
(255)	DISPENSING MACHINE SERVICE, such as coffee machines (not coin-operated machines)	33.00

(259)	DISTRIBUTOR OF SAMPLES for advertising purposes either from a certain location or door-to-door:	
	(a) Crew chief	33.00
	(b) Each worker	3.30
(261)	DIVER	33.00
(267)	DOG TRAINER	33.00
(269)	DRAFTING, ARCHITECTURAL and/or other, self-employed, when performed by other than a local business tax receipt architect or engineer:	
	(a) Firm	33.00
	(b) Each person	33.00
(271)	DRAPERY ROD INSTALLATION	55.00
(283)	ELECTROLYSIS	33.00
(287)	EMPLOYMENT AGENCY	55.00
(289)	EMPLOYMENT AGENCY, temporary help	55.00
(293)	ENGINEER (state license required)	77.00
	(a) Engineer, professional association	77.00
	(b) Engineering firm, partnership	77.00
(293.5)	ENTERTAINER (musician/DJ)	55.00

(294)	ENTERTAINMENT, MUSICALS, CONCERTS OR SHOWS where the net proceeds are not devoted solely to religious, educational, charitable, civic or fraternal purposes where admission is charged per day	24.20
(297)	ESCORT SERVICE	110.00
	(a) Each escort	55.00
(300)	EVENT PLANNER	55.00
(301)	EXHIBITS (for which admission is charged), per day	33.00
(310)	FINANCIAL PROCESSING (credit card/check cashing)	55.00
(315)	FRATERNAL ORDER/CLUB - EXEMPT	NO CHARGE
(325)	FUNERAL HOME, including embalming and operation of ambulance service in connection with the operation of the funeral home, with fixed place of business within the corporate limits of the city (state license required)	110.00
	(a) Each embalmer (state license required)	55.00
(329)	FURNITURE REFINISHING-REUPHOLSTERING-CLEANING-REPAIRING:	
	(a) With fixed place of business within the city	33.00
	(b) When such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. First vehicle	55.00
	2. Each additional vehicle	33.00
(331)	GALLERY, ART:	

	(a) For displaying one's own work	33.00
	(b) For displaying the work of others	55.00
(335)	GAMES, such as bridge, pinochle, canasta, rummy and similar games when operated for profit, including teaching thereof	110.00
(345)	GOVERNMENT OFFICE - EXEMPT	NO CHARGE
(357)	GRAPHICS	55.00
(361)	GRASS and/or SOD DEALERS	55.00
(363)	GREETING and/or WELCOME SERVICE, when operated for profit	33.00
(375)	HEALTH CARE FACILITY	55.00
(378)	HEALTH CLUB includes exercise salons, athletic clubs, gyms, fitness centers, reducing salons or clinics	55.00
	Requires letter of exception or notice of bond posted from the Florida Department of Agriculture and Consumer Services	
(383)	HEARING AID CENTER (state license required)	77.00
(385)	HOBBIES, arts or crafts when not the prime source of income	30.00
(389)	HOME HEALTH CARE	55.00
(391)	HOMEOPATHIST, DRUGLESS PHYSICIAN	77.00
(395)	HOSPITAL, NURSING, CONVALESCENT HOME, ACLF, for profit, per room for sleeping	5.50

(399)	HOTELS; MOTELS; ROOMING HOUSES; and VACATION RENTALS as defined in F.S. § 509.242; each bedroom rented or offered for rent, including bedrooms having cooking facilities within the bedroom	5.50
(403)	HYPNOTIST (no additional fee when included in professional, medical, physician or surgeon's local business tax receipt)	77.00
(413)	INSTRUCTORS, such as arts, crafts, music teachers, skiing, swimming and the like, when done for profit	33.00
(415)	INSURANCE:	
	(a) Each adjustor (state license required)	55.00
	(b) Agent, solicitor, each (state license required)	3.30
	Company represented must have a local business tax receipt as insurance company, otherwise this classification is subject hereto.	
	(c) Each person, firm and/or corporation which issues or contracts on his, her, their or its account as principal, agent, broker or otherwise to issue or cause to be issued policies of insurance for any of the following classifications shall pay the business tax as follows:	
	1. Accident, health, sick and/or funeral benefits	110.00
	2. Automobile insurance, all forms	110.00
	3. Casualty, guaranty, fidelity, employer's liability, marine, credit, automatic sprinkler, burglary and like insurance	110.00
	4. Fire and windstorm insurance	110.00
	5. Life insurance including variable annuity contracts	110.00
	6. Mutual funds	110.00

	7. Any two or more of the above	165.00
	8. Title insurance only	55.00
	9. Premium financing	55.00
	A separate local business tax receipt is not required for mortgage financing by an insurance company. Fraternal insurance, Blue Cross and Blue Shield, shall be exempt from the operation of this section.	
(418)	INTERNET/ADVERTISING	55.00
(419)	INTERNET BUSINESS	55.00
(420)	INTERNET/MERCHANT	55.00
(423)	JANITORIAL SERVICE includes normal housecleaning functions, new construction cleaning. Excludes any function that requires a competency local business tax receipt, i.e.: carpentry, air conditioning, pool maintenance, plumbing, aluminum, screening, asphalt sealing, concrete work, dredging, drywall, fencing, insulating, sprinkler systems, masonry, painting, paving, plastering, septic work and cleaning, solar heating and repair, tile-terrazo and marble, and tennis courts, whether a repair or full job. Does not allow hauling of refuse off premises	55.00
(425)	JEWELRY and/or WATCH REPAIRING, when not as a part of a business carrying a merchant classification	33.00
(428)	JUNK DEALER, including dealers in scrap or old iron, brass, copper or any other metal, waste cotton or any articles of any kind unless for their original purpose	33.00
(433)	LABORATORY, MEDICAL, DENTAL, OPTICAL, RESEARCH, TESTING, ANALYTICAL and the like (state license required for dental, optical)	55.00

(437)	LANDSCAPE ARCHITECT, includes designing of yards, gardens, grounds (state license required)	77.00
(349)	LAUNDRY, DRY CLEANING (except by coin-operated machines)	55.00
(441)	LAWN AND SHRUBBERY MAINTENANCE, grass cutting, weeding and shrubbery clipping, shrubbery planting, sod laying	33.00
	Shrubbery planting and sod laying to be done according to landscape architect plans or by direction from the homeowner, otherwise a state local business tax receipt is required.	
(447)	LINEN SERVICE, sale, distribution, lease of towels, bed linens, uniforms, aprons, cleaning rags and the like	33.00
(449)	LOAN (SMALL LOANS) COMPANY, FINANCE COMPANY (this classification does not include banks or building and loan)	220.00
(451)	LOCKSMITH	33.00
(455)	MAIL BOXES: Rental of mail boxes at a location other than a U.S. Post Office	55.00
(461)	MAIL ORDER FIRM (no merchandise for immediate sale or delivery)	110.00
	Applies if using a Cape Coral street address, post office box or telephone number assigned to Cape Coral.	
(463)	MANUFACTURING-FABRICATING-PROCESSING:	
	(a) Up to and including 500 square feet	33.00
	(b) Over 500 and up to and including 2,000 square feet per square foot	0.033

	(c) Over 2,000 and up to and including 5,000 square feet per square foot	0.022
	(d) For any space above 5,000 square feet per square feet.	0.0165
(469)	MARINE SALVAGE	77.00
(472)	MASSAGE ESTABLISHMENT	33.00
(473)	MASSAGE THERAPIST, self-employed as such (state license required)	55.00
(475)	MERCHANT:	
	(a) Any person who sells, leases, distributes and/or services for a consideration, goods, or merchandise, the finished products or ingredients thereof, to another for resale or for consumption or use shall for the purpose of this chapter be classified as a merchant. This classification shall not include a person engaged in the business of selling, serving or distributing alcoholic beverages, or any business otherwise classified under this chapter. Local business tax receipts for retail and wholesale merchants shall be so indicated (see definitions of retail and wholesale merchants in <u>§ 11-1</u>).	
	(1) AIR CONDITIONING: sales, service, installation. Requires state competency local business tax receipt to install and/or service on all central units with a capacity of more than 36,000 BTU	
	(2) ALARM SYSTEMS-FIRE, BURGLAR: sales, service, installation. Competency license required to install/service or repair	
	(3) ALARM SYSTEMS-ALL: sales, service, installation (state competency license required)	
	(4) AWNINGS, HURRICANE PANEL, SIDING (state license required to install, service or repair)	

	(5) CONVENIENCE STORE, WITH GASOLINE PUMPS Square footage fee for building	
	First pump	22.00
	Each additional pump	11.00
	(6) FIRE EXTINGUISHERS, FIRE SPRINKLERS: sales, service installation (state competency license required to install, service or repair)	
	(7) GAS, BOTTLED; sales, service, installation (state license required)	
	(8) POOL SUPPLIES; sales, service installation (state license required for pool servicing-installation)	
	(9) TILE AND MARBLE: sales, service, installation (competency license required for installation)	
	(10) ALL OTHER CATEGORIES:	
	Including, but not limited to, department, variety, grocery, building supplies, furniture, printing, medical or dental supplies, bottled waters, second hand goods, florists, hardware	
	(b) Retail merchant with fixed place of business within the city:	
	1. For any person occupying up to 500 square feet	33.00
	2. For any additional space over 500 square feet up to and including 2,250 square feet per square feet	0.044
	3. For any additional space over 2,250 square feet up to and including 8,900 square feet per square feet	0.033
	4. From any additional space above 8,900 square feet per square foot	0.022

	5. Any person conducting the business by use of or from a vehicle (see <u>§ 11-8(b)</u>)	
	a. First vehicle	55.00
	b. Each additional vehicle	33.00
	(c) Wholesale merchant with fixed place of business within the city:	
	1. For any person occupying up to 3,000 square feet	77.00
	2. For any additional space over and above 3,000 square feet per square feet	0.0165
	3. Any person conducting such business by use of or from a vehicle (see <u>§ 11-8(b)</u>)	
	a. First vehicle	55.00
	b. Each additional vehicle	33.00
	(d) When any person with a fixed place of business within the city engages in a combined retail and wholesale business, division of the space used or occupied by the business for retail or wholesale shall be determined and a business tax paid in respect to each based upon the space used or occupied by each.	
	(e) If a portion of the business is conducted in an enclosure and a part thereof outside an enclosure, for example, a garden center, automobile sales, drive-in foodstand, restaurant and the like, the space outside the enclosure will be computed at the rate of four square feet will equal one square foot of space within the enclosure for the purpose of computing the total square footage of space occupied or used in the business for the purpose of computing the business tax for the business.	

	(f) For the purpose of computing the square footage in the enclosed portion of a business classified as merchant, the entire space used for the display of merchandise and goods, office storage, sales and/or check out, preparation, receipt or dispatch of goods, assembly, growing and/or otherwise handling the goods and merchandise, collection of price therefor, washrooms, restrooms, dressing rooms, and/or any and all other space within the enclosure used in the operation of the business shall be included.	
(479)	MICROFILMING SERVICE	55.00
(481)	MIDWIFE	33.00
(487)	MODEL HOMES SALES OFFICE	77.00
	(a) Each salesperson (unless already local business tax receipt with a real estate office)	11.00
(489)	MODEL CONDOMINIUM SALES OFFICE	77.00
	(a) Each salesperson	11.00
(499)	MOVING, HAULING, TRUCKING, DRAYAGE, except when engaged exclusively in interstate commerce: Includes furniture, vehicles, sand, muck, fill and the like; but does not include the removal of construction or household refuse.	
	(a) First vehicle	55.00
	(b) Each additional vehicle	33.00
(501)	MUCK AND SAND DEALER:	
	(a) First vehicle	55.00

	(b) Each additional vehicle	33.00
(502)	MULTI SERVICES	55.00
(503)	MUSIC:	
	(a) Conservatory-studio, for teaching music only	33.00
	(b) Studio for recording	33.00
	(c) Studio for practicing only	33.00
(505)	MUSIC FESTIVALS, PEACE RALLIES, ROCK-AND-ROLL and similar assemblages, local business tax receipt to be issued upon council approval. To cover policing during the assemblage, damage to property, if any, and the cleaning up of litter, if any, left on the premises, following the assemblage, the local business tax receipt holder shall make a deposit with the City Clerk in the amount to be determined by him or her. It shall be unlawful to hold an assemblage of the nature of those herein enumerated without first obtaining a local business tax receipt therefor.	220.00
(507)	NAPRAPATH	77.00
	(a) Clinic, partnership	77.00
(509)	NATUROPATH (state license required)	77.00
	(a) Clinic, partnership	77.00
(511)	NEWS BUREAU	123.75
(513)	NEWSPAPER:	
	(a) Daily (if issued more than once a week)	165.00

	(b) Weekly	55.00
(515)	NIGHTCLUB (establishment where floor show or other form of entertainment, exclusive of a dance band, is provided for customers)	220.00
(519)	NURSE:	
	(a) Registered	33.00
	(b) Practical	11.00
	(c) Nurse practitioner (state license required)	50.00
(533)	OPTICIAN, dispensing and filling prescriptions and grinding lens (state license required)	77.00
(535)	OPTOMETRIST (state license required)	77.00
	(a) Optometrist, professional association	77.00
	(b) Optometrist, partnership-clinic	77.00
(539)	OSTEOPATH (state license required)	77.00
	(a) Osteopath, professional association	77.00
	(b) Osteopath, partnership-clinic	77.00
(547)	PARKING LOT for hourly or daily parking, not a long term (over a week at a time) storage facility:	
	(a) When having 10,000 square feet or less	110.00
	(b) For each additional 1,000 square feet	5.50
(549)	PAWN BROKER	110.00

(551)	PERSONAL SERVICES (shopping, doing errands and the like)	33.00
(554)	PEST CONTROL; FUMIGATOR and/or EXTERMINATOR:	
	including insects and other pests from buildings lawns and/or other areas, treatment thereafter (State license required)	55.00
(555)	PETROLEUM DEALER:	
	(a) Sales, distribution and/or application or use of the same (see MERCHANT)	
	(b) Permits, sale, storage, distribution and/or application of use of crude oil, fuel oil, road oil, asphalt, petroleum products and the manufacturing, mixing, batching, refining and/or otherwise preparing these items for use and/or for construction, maintenance and/or repair of roads, roofs and the like, of the same. When such business is conducted by use of or from a vehicle (see <u>§ 11-8(b)</u>):	
	1. First vehicle	110.00
	2. Each additional vehicle	77.00
(559)	PHYSICIAN and/or SURGEON (state license required)	110.00
	(a) Physician and/or surgeon professional association	110.00
	(b) Physician and/or surgeon clinic	110.00
(560)	PHYSICIAN ASSISTANT	50.00
(561)	PHOTOGRAPHER	55.00
	To include video filming, freelance	
(565)	PHYSICAL THERAPY CLINIC	77.00

	(a) Each therapist (state license required)	24.75
(567)	PIANO and/or ORGAN TUNER	22.00
(569)	PODIATRIST (state license required)	77.00
	(a) Podiatrist professional association	77.00
	(b) Clinic-partnership	77.00
(571)	POLYGRAPH EXAMINER (state license required)	33.00
(575)	PORTABLE TOILET SERVICE	55.00
(578)	PRESSURE CLEANING	55.00
(583)	PROPERTY MAINTENANCE	77.00
	A property maintenance local business tax receipt is very restrictive in nature, i.e., clean out garage, janitorial, hang drapery rods, yard work, pressure cleaning, or re-screening only of doors, windows and entryways of residential units; no commercial units, lanais, screened porches or pool cages. A property maintenance local business tax receipt does not allow an individual, corporation or a partnership to enter into the repair, installation or construction of the building trades or specialty fields (construction, electrical, plumbing, A/C, painting, roofing, carpentry and the like). (Ord. 58-93, 9-27-1993)	
(585)	PROPERTY MANAGEMENT	77.00
	One who procures prospects for rent or who leases real property for another and for compensation must be properly licensed under F.S. Chapter 475, Real Estate License Law. Exemptions are found in F.S. § 475.011.	

(587)	PSYCHIATRIST (state license required)	110.00
	(a) Psychiatrist professional association	110.00
	(b) Psychiatric clinic or partnership	110.00
(589)	PSYCHOLOGIST (state license required)	110.00
	(a) Psychologist professional association	110.00
	(b) Psychological clinic or partnership	110.00
(597)	PUBLISHING FIRM	55.00
(601)	RADIO STATION, AM-FM	110.00
(603)	REAL ESTATE, firm, corporation, partnership	77.00
	(State local business tax receipt required for corporation)	
	(a) Each broker (state license required)	77.00
	(b) Each salesperson (state license required)	11.00
(610)	RELIGIOUS ORGANIZATION - EXEMPT	NO CHARGE
(614)	RENTAL	55.00
(617)	REPAIR SERVICE	55.00
	This includes items such as sewing machines, small appliances, telephones, lamps and other such items that are not classified under the construction competency local business tax receipts.	
(619)	REPAIR SHOPS, small engine, lawnmowers and similar classifications	55.00

(621)	RESTAURANT, LUNCHEON ROOM, COFFEE SHOP, ICE CREAM SHOPS or ANY PUBLIC EATING PLACES, WHETHER EAT-IN OR TAKE-OUT (see MERCHANT).	
(623)	RIDING ACADEMY OR STABLE	110.00
(632)	SALON/TANNING	33.00
(637)	SCHOOLS FOR PROFIT:	
	(a) Art, crafts, driving, bridge, modeling and the like	33.00
	(b) Educational institutions that are accredited by state:	
	1. One—50 pupils	110.00
	2. 51—200 pupils	165.00
	3. Over 200 pupils	220.00
(639)	SECRETARIAL SERVICE, PUBLIC STENOGRAPHER	33.00
(641)	SEPTIC TANK CLEANING SERVICE-pumping only, no repairs	33.00
(655)	SIGN COMPANIES, sales, service, installation	
	Competency local business tax receipt required for installation and/or repairs	55.00
(657)	SITTING SERVICE, baby, (five or less children) animal, plants, house, apartment	33.00
(665)	SOCIAL SERVICES	55.00
(673)	STUDIO, filming, recording, processing, testing	77.00
(675)	SURVEYOR, firm, company, corporation	77.00

	(a) Each individual surveyor (state license required)	33.00
(681)	TALENT AGENCY (state license required)	33.00
(683)	TATTOOING (see PHYSICIAN and/or SURGEON, or DENTIST)	
(687)	TAXIDERMIST	55.00
(689)	TAXIS, vehicles for hire when driver is furnished:	
	(a) For each place of business or operation with not more than one vehicle	44.00
	(b) For each additional vehicle	11.00
	(c) Driver	11.00
(690)	TELEGRAM SERVICE	55.00
(692)	TELEPHONE AND CABLE INSTALLATION when not part of another business with a valid business tax receipt within Cape Coral	55.00
(693)	TELEPHONE SOLICITATION. Any firm, person, or corporation soliciting business for another. Does not include one's own established business or doing surveys	77.00
(695)	TELEVISION STATION	110.00
(697)	TICKET BOOKING AGENCY, for special trips, events short-term operation, not to be confused with travel agency	33.00
(705)	TRAILER, CAMPER AND MOBILE HOME CAMPS AND/OR PARKS	
	(a) First five spaces offered for rent for residence, each	11.00
	(b) Next ten spaces offered for rent for residence, each	4.95

	(c) All spaces above 15 offered for rent for residence, each	3.30
	Classification (a) through (c) above includes space offered for storage or occupancy by the vehicle owner when other than the camp or park operator.	
	(d) Each space having a vehicle placed thereon by the operator of the camp or park for rental as a residence	16.50
	(e) Space offered for rent as storage, each space	1.65
(711)	TRAVEL BUREAUS, CLUBS and other organizations arranging tours for profit, including ticket brokers or sales; also includes sale of trip travel and baggage insurance	77.00
(713)	TREE SURGEON, to include trimming, removal	55.00
(717)	TUTORING, when done for profit	22.00
(725)	UNCLASSIFIED, every business or occupation for which no business tax has been ordained and is not specifically designated shall pay a business tax under this classification	55.00
(737)	VETERINARIAN (state license required)	55.00
	(a) Veterinarian professional association	55.00
	(b) See also DOG KENNEL and ANIMAL HOSPITAL, each activity subject to local business tax receipt and fee	
(740)	WALLPAPERING	55.00
(741)	WAREHOUSE OR PUBLIC STORAGE for storing merchandise or other personal property for others, including cold storage:	
	(a) When having 5,000 square feet or less	55.00

	(b) For each additional 1,000 square feet	0.04125
(749)	WELDING SHOP	33.00
(755)	WILDLIFE REMOVAL	55.00
(757)	WINDOW TINTING	55.00
(759)	WRITING, EDITING, REWRITING and GHOST WRITING	22.00
(761)	X-RAY LABORATORY	55.00

(Ord. 9-72, § P, 9-1-1972; Ord. 9-75, § 1, 3-17-1975; Ord. 45-77, §§ 1-3, 7-18-1977; Ord. 49-80, § 1, 8-14-1980; Ord. 38-81, § 2, 7-20-1981; Ord. 47-81, 8-3-1981; Ord. 41-83, § 1, 7-11-1983; Ord. 15-87, § 1, 4-20-1987; Ord. 47-94, 8-22-1994; Ord. 169-06, 12-11-2006; Ord. 91-07, 7-30-2007)(Ord. 9-72, § P, 9-1-1972; Ord. 9-75, § 1, 3-17-1975; Ord. 45-77, §§ 1-3, 7-18-1977; Ord. 49-80, § 1, 8-14-1980; Ord. 38-81, § 2, 7-20-1981; Ord. 47-81, 8-3-1981; Ord. 41-83, § 1, 7-11-1983; Ord. 15-87, § 1, 4-20-1987; Ord. 47-94, 8-22-1994; Ord. 169-06, 12-11-2006; Ord. 91-07, 7-30-2007; Ord. 31-11, 6-20-2011; Ord. 5-22, § 1, 2-2-2022)