

**City of Winter Park**  
**Business Tax Fee Schedule**  
Reference [Municode website](#)

**Municipal Code Sec. 94-43. - Schedule.**

The businesses, professions and occupations subject to the provisions of this article and the amount of taxes imposed and levied under this article and other prohibitions and requirements pertaining thereto are as follows:

Business Tax Receipts by Category

*Communications:*

Newspaper .....\$ 127.50

Telephone or communications company .....1,215.00

Telegraph company .....249.00

News rack boxes

(On city property or rights-of-way) See city fee schedule

*Clerical:*

Administrative services, stenographer, paralegal, bookkeeper, accountant not a CPA, secretary, typist, etc. ....110.50

*Construction and maintenance services:*

Alarm system contractor .....110.50

Demolition contractor .....157.50

Electrical contractor .....157.50

General contractor .....157.50

House mover .....157.50

Land clearing company .....157.50

Landscaping .....127.50

Mechanical/HVAC contractor [See Note 1] .....127.50

Miscellaneous contractors, carpentry, masonry, painting, sign, tile, roofing, irrigation,  
swimming pool, stucco, etc. ....157.50

Plumbing contractor .....157.50

Residential, building or general contractor .....157.50

Tree trimming and removal services\* .....124.00

\*( $\$1,000.00$  surety bond and proof of liability insurance is required.)

Underground utility contractor .....157.50

[Note 1: The  $\$48.30$  charge for this category was a scrivener's error.]

*Finance/insurance/real estate:*

Agents/agencies:

Title agent, directory service, employment, equipment rental, manufacturer's  
representative/agent, claims/collections, credit reporting; etc. ....127.50

Appraiser .....127.50

ATM location (off-site) .....127.50

Auditor .....127.50

Banks .....248.50

Credit bureau .....127.50

Finance/loan company .....248.50

Insurance company:

Home/regional office .....279.00

District office .....188.00

Resident agent office .....127.50

Each insurance company (doing business within the city) .....60.00

Mortgage broker .....127.50

Mortgage company .....127.50

Real estate broker:

No agents .....127.50

1 to 5 salespersons .....182.00

6 to 15 salespersons .....243.00

16 or more salespersons .....455.00

Stocks and bonds dealer .....248.50

Tax consultant .....248.50

Title company .....127.50

*Home occupations:*

See individual category for tax. Home occupations are subject to limitations in subsection [58-71](#)(aa) of the Winter Park Code.

*Manufacturing/fabrication:*

Boat/car builders, furniture, computers, etc.:

1 to 5 employees .....127.50

6 to 15 employees .....157.50

Over 15 employees .....188.00

*Professionals:*

Accountants, architects,

artists, brokers,

consultants,

chemists,

engineers, financial planners,

interior designers,

marketing representatives, etc. ....127.50

Hypnotist .....188.00

Office (More than one licensed professional person .....127.50

*Professional services—Health:*

Animal hospital .....127.50

Assisted living facilities .....127.50

Commercial laboratory .....188.00

Dentist .....127.50

Dietician/nutritionist .....30.00

Fitness trainer or consultant .....88.00

Health or day spa .....188.00

Hospitals .....1,215.00

Kennel/animal boarding .....124.00

Massage therapist .....87.00

Mental health or family counselors .....127.50

Nursing homes:

0 to 10 rooms .....84.50

11 or more rooms .....310.00

Office (More than one licensed professional person .....127.50

Orthodontist .....127.50

Outpatient medical or emergency clinic .....607.00

Physicians .....127.50

Rehabilitation specialist .....127.50

Veterinarian .....127.50

*Professional services—Legal:*

Attorneys .....127.50

Bondsman .....127.50

Detectives/investigators, security service:

1 to 5 employees .....127.50

6 to 15 employees .....157.00

Over 15 employees .....188.00

Office (More than one licensed professional person .....127.50

*Repairs:*

Garage/auto, bicycle shop/auto detailing, radio, car wash, etc.:

1 to 5 employees .....127.50

6 to 15 employees .....157.00

Over 15 employees .....180.00

*Retail/wholesale:*

Basic retail/wholesale:

First 3,000 sq. ft. ....84.50

Each additional 3,000 sq. ft. ....36.00

Boat sales .....188.00

Cemetery/monument sales .....188.00

Farmer's market vendor .....36.00

Gasoline service station:

First pump .....18.00

Each additional pump .....8.50

Ice cream vendor .....127.50

Mobile licensing vendors - Produce/specialties

(permit fee is additional separate charge) .....60.00

New/used car dealer .....310.00

Pawnbroker .....461.50

Restaurant:

0 to 10 seats .....60.50

Each additional seat .....2.00

Drive-in/take-out service .....60.50

Sales representative .....127.50

Salons:

Barber shop/beauty shop/nail/pedicure shop .....86.50

Esthetician/body and facial scrubs .....30.00

Each chair or license holder .....27.50

Also see massage therapist under professional services—health)

Solicitor/peddler (See city fee schedule)

*Services—Educational:*

Schools/independent teacher/instructor (commercial, dancing, electronic, vocational, kindergarten, music, riding, etc.):

1 to 25 students .....42.00

[26](#) to 50 students .....79.00

51 to 75 students .....115.00

Over 76 students .....157.50

*Services—Entertainment:*

Amusement/video game arcade .....127.50

Billiards/pool (each location) .....127.50

Bowling alleys .....249.00

Dance/entertainment facilities:

0 to 60 seats .....249.00

Over 60 seats .....279.00

Exhibitions (per day) .....60.00

Golf:

Miniature course .....127.50

Par 3 course .....127.50

Regulation, 9 to 18 holes .....249.00

Palmistry .....249.00

Rinks .....127.50

Shooting galleries .....127.50

Spiritualist/medium .....249.00

Swimming pool .....60.00

Theaters:

1 to 700 seats .....249.00

701 to 1,000 seats .....492.00

Over 1,000 seats .....735.00

Vending/amusement machines (coin-operated):

Jukebox, pinball, video, pool tables, shuffleboard, etc. (each machine)  
.....24.00

Drink and food products (each machine) .....17.85

*Services—Lodging/property management:*

Apartment building over three units:

Apartments (each dwelling unit) .....5.00



Hotels, motels, and boarding:

1 to 10 bedrooms .....84.50

Over 10 rooms .....310.00

*Services—Personal or business:*

In-home child or senior care (6 clients) .....36.00

*Miscellaneous offices and businesses:*

Advertising agency .....127.50

Ambulance (each vehicle) .....127.50

Auction .....249.00

Auctioneers .....310.00

Auto parking lot/garage:

1 to 10 cars .....30.00

11 to 30 cars .....60.50

31 to 60 cars .....84.50

61 to 100 cars .....127.50

Over 100 cars .....249.00

Bus station .....157.50

Cleaners, copier service, dressmaker, janitorial, lawn spraying, linen and towel service,  
photographer with studio, printer, tailor, travel agency, etc.:

Owner-operated .....60.00

1 to 5 employees .....127.50

6 to 15 employees .....157.50

Over 15 employees .....188.00

Caterer/catering service:

Each company .....127.50

Mobile vendor .....127.50

Each vehicle .....60.00

Day care centers (not schools):

1 to 25 children .....42.00

[26](#) to 50 children .....79.00

51 to 75 children .....115.00

Over 76 children .....157.50

Escort service .....765.50

Funeral home .....249.00

Interior decorator .....85.00

Laundromats:

1 to 10 machines .....60.00

Over 10, each additional .....6.00

Laundry/dry cleaners .....84.50

Locksmith .....84.50

Messenger/delivery service .....84.50

Outdoor advertising sign .....60.50

Pest control company/exterminator .....84.50

Each truck .....24.00

Piano tuner .....48.50

Public stenographer .....60.50

Taxi (vehicle for hire) service, moving company:

1 to 4 vehicles .....157.50

Each additional vehicle .....15.00

Telephone answering service .....60.50

Telephone solicitor:

For others .....765.50

For business/customers .....431.00

Towing service .....127.50

Valet service .....127.50

Vehicle/auto rental .....157.50

Vehicle for hire .....300.00

Warehouse/storage:

First 5,000 sq. ft. ....127.50

Each additional 1,000 sq. ft. ....6.00

*Utilities:*

Electric power company .....1,215.00

Fuel oil or gas dealer; manufactured, bottled, LPG .....243.50

Gasoline and oil .....279.50

Natural gas dealer .....1,215.50

Solid waste company .....127.50

Waste/recycling collector:

    First truck .....84.50

    Each additional truck .....24.50

*Unclassified or miscellaneous* .....127.50

(Code 1960, § 15-33; Ord. No. 2047, § 1, 6-28-94; Ord. No. 2071, § 1, 11-8-94; Ord. No. 2126, § 1, 1-23-96; Ord. No. 2503-03, § 2, 2-25-03; Ord. No. 2631-05, § 2, 5-23-05; Ord. No. 2709-07, §§ 1—5, 8, 3-12-07; Ord. No. 2771-09, § 2, 6-22-09; Ord. No. [3003-15](#), § 10, 7-27-15)

**State Law reference—** Limitation on rate, F.S. § 205.043(1).