

**ORDINANCE NO. 2709-07**

**AN ORDINANCE OF THE CITY OF WINTER PARK, FLORIDA, AMENDING CHAPTER 94, ARTICLE II "OCCUPATIONAL LICENSE TAX" OF THE CODE OF ORDINANCES OF WINTER PARK, FLORIDA TO CONFORM ITS TERMINOLOGY WITH "THE LOCAL BUSINESS TAX ACT", CHAPTER 205, FLORIDA STATUTES; AMENDING CHAPTER 94, ARTICLE II "BUSINESS TAX" OF THE CODE OF ORDINANCES OF WINTER PARK, FLORIDA SO AS TO INCREASE THE LOCAL BUSINESS TAX BY FIVE PERCENT (5%); PROVIDING FOR EFFECTIVE DATES.**

**RECITALS**

**WHEREAS**, in 1994, the City Commission established occupational licenses taxes in accordance with Chapter 205, Florida Statutes; and

**WHEREAS**, the Florida legislature passed a bill effective January 1, 2007 that changes the name of the "Local Occupational License Tax Act" to the "Local Business Tax Act" and conforms the name change throughout Chapter 205, Florida Statutes; and

**WHEREAS**, in order to maintain consistency with Chapter 205, Florida Statutes, the City desires to change the name of Chapter 94, Article II of the Code of Ordinances of Winter Park, Florida from "Occupational License Tax" to the "Business Tax" and conform such name change throughout Chapter 94, Article II of the Code of Ordinances of Winter Park, Florida; and

**WHEREAS**, Section 205.0535, Florida Statutes, allows municipalities to increase the rate of local business taxes up to five percent (5%) every other year by ordinance enacted by a vote of a majority plus one vote of the governing body; and

**WHEREAS**, on the effective date of the increase provided herein, it will be more than two (2) years since the City has increased business tax rates.

**NOW THEREFORE, BE IT ENACTED BY THE PEOPLE OF THE CITY OF WINTER PARK:**

**Section 1.** Chapter 84, Article II of the Code of Ordinances of the City of Winter Park, Florida is amended so that all references to "occupational license tax" and "license tax" are replaced with "business tax."

**Section 2.** Chapter 84, Article II of the Code of Ordinances of the City of Winter Park, Florida is amended so that all references to "license tax certificate" and "license certificate" are replaced with "local business tax receipt."

**Section 3.** Chapter 84, Article II of the Code of Ordinances of the City of Winter Park, Florida is amended so that all references to "license year" are replaced with "tax receipt year."

**Section 4.** Chapter 84, Article II of the Code of Ordinances of the City of Winter Park, Florida is amended so that all references to "license" and "licensee" are replaced respectively with "tax receipt" and "tax receipt holder."

**Section 5.** Chapter 84, Article II of the Code of Ordinances of the City of Winter Park, Florida is amended so that all references to "city license officer" and "license officer" are replaced with "city business tax officer" or "business tax officer."

**Section 6.** Section 94-37(b) of the Code of Ordinances of the City of Winter Park, Florida is amended to read as follows:

**Issuance of receipts written acknowledgments.** Whenever a tax receipt cannot be issued at the time the application for the tax receipt is made, the city business tax officer shall issue a ~~receipt~~ written acknowledgment to the applicant for the money paid in advance. Such ~~receipt~~ written acknowledgment shall not be construed as the approval of the city business tax officer for the issuance of a tax receipt nor shall it entitle or authorize the applicant to open or maintain any business contrary to the provisions of this article.

**Section 7.** For purposes of this ordinance, the term "local business tax receipt" or "tax receipt" is synonymous with the term "business certificate," and the City of Winter Park will use the term "business certificate" in printing applications, receipts and other similar forms.

**Section 8.** The rates contained in Section 94.43 "Schedule" of the Code of Ordinances of the City of Winter Park, Florida are amended to reflect a five percent (5%) increase to read as follows:

Occupational License Fees By Category

*Communications:*

Newspaper . . .	\$	<del>115.75</del> 121.50	
Telephone company . . .		<del>1,102.50</del>	1,157.50
Telegraph company . . .		<del>226.00</del>	237.00
News-rack Boxes . . .		<del>27.50</del>	28.50

*Construction/maintenance services:*

Building contractor . . .	\$	<del>443.25</del> 150.00	
Demolition contractor/ electrical contractor . . .		<del>443.25</del>	150.00
General contractor . . .		<del>443.25</del> 150.00	
House mover . . .		<del>136.50</del>	143.00
Land clearing company . . .		<del>443.25</del> 150.00	
Mechanical/HVAC contractor . . .		<del>443.25</del>	150.00
Plumbing contractor . . .		<del>443.25</del>	150.00
Residential contractor . . .		<del>443.25</del>	150.00
Carpentry, masonry, painting, sign, tile, roofing, irrigation, swimming pool and miscellaneous contractors . . .		<del>443.25</del> 150.00	

<i>Finance/insurance/real estate:</i>		\$	
Agents/agencies:			
Title agent, directory service, employment, equipment rental, mail order, manufacturer's representative/agent, claims/collections, credit reporting; etc. . . .	415.75		121.50
Accountant . . .		415.75	121.50
Appraiser . . .	415.75		121.50
ATM location (off-site) . . .	415.75	121.50	
Auditor . . .	415.75		121.50
Banks . . .	226.00		237.00
Credit bureau . . .	415.75		121.50
Finance/loan company . . .	226.00	237.00	
Mortgage broker . . .	415.75		121.50
Mortgage company . . .		415.75	121.50
Real estate broker:			
No agents . . .		415.75	121.50
1 to 5 salespersons . . .	465.25		173.50
6 to 15 salespersons . . .	220.50		231.50
16 or more salespersons . . .	413.25	433.50	
Savings and loan association . . .	226.00		237.00
Stocks and bonds dealer . . .	226.00	237.00	
Tax expert . . .		415.75	121.50
Title company . . .	415.75		121.50
Insurance company:			
Home/regional office . . .	253.50		266.00
District office . . .	470.75		179.00
Resident agent office . . .	415.75		121.50
Each insurance company . . .		55.00	57.50

*Home occupations:*

See individual category for license fee. Home occupations are subject to limitations in subsection 58-82(ee) of this Code.

*Manufacturing/fabrication:*

Boat/car builders, furniture, computers, etc.:			
1 to 5 employees . . .	415.75		121.50
6 to 15 employees . . .	443.25		150.00
over 15 employees . . .	470.75		179.00

*Office/business establishment:* . . . 75.00 78.50

*Professionals:*

Accountants, architects, artists,

attorneys, broker, cartoonist, consultants, chemist, dentists, doctors/physicians, engineers, financial planner, interior designers, massage therapist, marketing representative, etc. . . .	415.75	121.50	
Hypnotist . . .		470.75	179.00

*Repairs:*

Garage/auto, bicycle shop/auto detailing, machine and repair shop, shoe repair, septic tank, television, radio, etc.: . . .			
1 to 5 employees . . .	415.75		121.50
6 to 15 employees . . .	443.25		150.00
over 15 employees . . .	470.75		179.00

*Retail/wholesale:*

Basic retail/wholesale:			
First 3,000 sq. ft. . . .	77.00	80.50	
Each additional 3,000 sq. ft. . . .	33.00		34.50
Boat sales . . .		470.75	179.00
Cemetery sales . . .	470.75		179.00
Farmer's market vendor . . .	33.00	34.50	
Gasoline service station:			
First pump . . .		16.50	17.00
Each additional pump . . .	7.70		8.00
Ice cream vendor . . .	415.75		121.50
Junk dealer/collector . . .	415.75		121.50
New/used car dealer . . .	281.00		295.00
Pawnbroker . . .		418.75	439.50
Restaurant:			
0 to 10 seats . . .	55.00	57.50	
each additional seat . . .	1.65		1.70
drive-in/take-out service . . .	55.00	57.50	
Sales representative . . .	415.50		121.50
Solicitor/peddler (permit fee additional) . . .	281.00		295.00
Vendors-produce/specialties . . .	55.00	57.50	

*Services--Educational:*

Schools (commercial, dancing, electronic, kindergarten, music, riding, etc.):			
1 to 25 students . . .	38.50	40.00	
26 to 50 students . . .	71.50	75.00	
51 to 75 students . . .	104.75	109.50	
over 76 students . . .	143.25	150.00	

*Services--Entertainment:*

Amusement arcade . . .		115.75	121.50
Billiards (each location) . . .	115.75	121.50	
Bowling alleys . . .	<del>226.00</del>	237.00	
Clairvoyant . . .	<del>226.00</del>	237.00	
Dance halls:			
0 to 60 seats . . .	<del>226.00</del>	237.00	
over 60 seats . . .	<del>253.50</del>	266.00	
Exhibitions (per day) . . .	<del>55.00</del>	57.50	
Golf, miniature course . . .	115.75	121.50	
Par 3 course . . .	<del>226.00</del>	237.00	
Regulation, 9 to 18 holes . . .	<del>226.00</del>	237.00	
Palmistry . . .	<del>226.00</del>	237.00	
Rinks . . .	115.75	121.50	
Shooting galleries . . .	115.75	121.50	
Spiritualist medium . . .	<del>226.00</del>	237.00	
Swimming pool . . .	<del>55.00</del>	57.50	
Theaters: . . .			
1 to 700 seats . . .	<del>226.00</del>	237.00	
701 to 1,000 seats . . .	<del>446.50</del>	468.50	
over 1,000 seats . . .	<del>667.00</del>	700.00	
Vending/amusement machines (coin operated): . . .			
Jukebox, pinball, video, pool tables, shuffleboard, etc. (each machine) . . .	<del>22.00</del>	23.00	
Drink and food products (\$0.25 or less) each machine . . .	<del>44.00</del>	11.50	
Drink and food products (over \$0.25) each machine . . .	<del>16.50</del>	17.00	

*Services--Health:*

Animal hospital . . .		115.75	121.50
Commercial laboratory . . .		170.75	179.50
Dentist . . .		115.75	121.50
Dietician/nutritionist . . .		<del>27.50</del>	28.50
Doctors (all types) . . .		115.75	121.50
Fitness trainer or consultant . . .	<del>78.75</del>	82.50	
Health or day spa . . .		170.75	179.00
Hospitals . . .		<del>1,102.50</del>	1,157.50
Kennel/animal boarding . . .		115.75	121.50
Massage therapist . . .		78.75	82.50
Nursing homes/sanitariums:			
0 to 10 rooms . . .		<del>77.00</del>	80.50
11 or more rooms . . .		<del>284.00</del>	295.00
Outpatient medical or emergency clinic . . .		<del>554.25</del>	578.50
Rehabilitation specialist . . .	115.75	121.50	
Veterinarian . . .		115.75	121.50

*Services--Legal:*

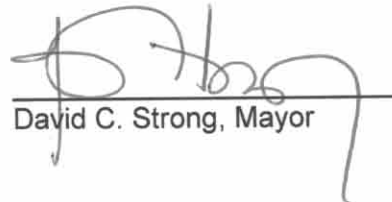
Attorneys . . .	115.75	121.50
Bondsman . . .	226.00	237.00
Detectives/investigators, security service:		
1 to 5 employees . . .	115.75	121.50
6 to 15 employees . . .	143.25	150.00
over 15 employees . . .	170.75	179.00
<i>Services--Lodging/property management office:</i>		
Apartment building over three units--Apartments (each bedroom) . . .	3.25	3.40
Hotels, motels, boarding & rooming houses: . . .		
1 to 10 bedrooms . . .	77.00	80.50
over 10 rooms . . .	281.00	295.00
<i>Services--Personal or business:</i>		
Advertising agency . . .	115.75	121.50
Auction . . .	226.00	237.00
Auctioneers . . .	281.00	295.00
Babysitting . . .	33.00	34.50
Business office . . .	115.75	121.50
Bookkeeping, carpet cleaners, copier service, dressmaker, janitorial, lawn spraying, linen & towel service, photographer with studio, printer, tailor, travel agency, etc: . . .		
Owner operated . . .	55.00	57.50
1 to 5 employees . . .	115.75	121.50
6 to 15 employees . . .	143.25	150.00
over 15 employees . . .	170.75	179.00
Caterer/catering service: . . .		
Each company . . .	115.75	121.50
Mobile vendor, each vehicle . . .	55.00	57.50
Day care centers (not schools): . . .		
1 to 25 children . . .	38.50	40.00
26 to 50 children . . .	71.50	75.00
51 to 75 children . . .	104.75	109.50
over 76 children . . .	143.25	150.00
Escort service . . .	694.50	729.00
Establishment salon license . . .	78.75	82.50
Barber/beauty shop/nail salon, (per chair) . . .	27.50	28.50
Body and facial scrubs . . .	27.50	28.50
Exterminator . . .	77.00	80.50
Each truck . . .	22.00	23.00
Funeral home . . .	226.00	237.50
Instructors . . .	55.00	57.50
Interior decorator . . .	77.00	80.50
Landscaping . . .	115.75	121.50

Laundromats: . . .		
1 to 10 machines . . .	<del>55.00</del>	57.50
over 10, each additional . . .	<del>5.50</del>	5.50
Laundry/dry cleaners . . .	<del>77.00</del>	80.50
Locksmith . . .	<del>77.00</del>	80.50
Messenger/delivery service . . .	<del>77.00</del>	80.50
Miscellaneous/maintenance/ lawn services . . .	<del>44.00</del>	46.00
Outdoor advertising sign . . .	<del>55.00</del>	57.50
Piano tuner . . .	<del>44.00</del>	46.00
Public stenographer . . .	<del>55.00</del>	57.50
Telephone answering service . . .	<del>55.00</del>	57.50
Telephone solicitor:		
For others . . .	<del>694.50</del>	729.00
For business/customers . . .	<del>391.25</del>	410.50
Tree trimmer/surgeon . . .	<del>115.75</del>	121.50
Warehouse:		
First 5,000 sq. ft. . . .	<del>115.75</del>	121.50
Each additional 1,000 sq. ft. . . .	<del>5.50</del>	5.50
Wrecker/towing service . . .	<del>115.75</del>	121.50
Valet service . . .	<del>115.75</del>	121.50
<i>Transportation:</i>		
Ambulance (each vehicle) . . .	<del>115.75</del>	121.50
Auto parking lot:		
1 to 10 cars . . .	<del>27.50</del>	28.50
11 to 30 cars . . .	<del>55.00</del>	57.50
31 to 60 cars . . .	<del>77.00</del>	80.50
61 to 100 cars . . .	<del>115.75</del>	121.50
over 100 cars . . .	<del>226.00</del>	237.00
Auto rental . . .	<del>143.25</del>	150.00
Bus station . . .	<del>143.25</del>	150.00
Railroad company . . .	<del>418.75</del>	439.50
Taxi service, moving company:		
1 to 4 vehicles . . .	<del>143.25</del>	150.00
each additional vehicle . . .	<del>13.75</del>	14.00
<i>Utilities:</i>		
Electric power company . . .	<del>1,102.50</del>	1,157.50
Fuel oil or gas dealer; manufactured, bottled, LPG . . .	<del>220.50</del>	231.50
Garbage collector . . .	<del>115.75</del>	121.50
Gasoline and oil . . .	<del>253.50</del>	266.00
Natural gas dealer . . .	<del>1,102.50</del>	1,157.50
Waste or recycling collector: . . .		
first truck . . .	<del>77.00</del>	80.50
each additional truck . . .	<del>22.00</del>	23.00
Water company . . .	<del>1,102.50</del>	1,157.50
<i>Unclassified or miscellaneous . . .</i>	<del>115.75</del>	121.50

**Section 9.** All ordinances or portions of ordinances in conflict herewith are hereby repealed.

**Section 10.** Sections 1 through 7, inclusive, shall become effective immediately upon the final passage and adoption of this Ordinance. Section 8 shall become effective on the 4th day of June, 2007.

**ADOPTED** at a regular meeting of the City Commission of the City of Winter Park, Florida, held at City Hall, Winter Park, Florida, on the 23rd day of April, 2007.



David C. Strong, Mayor

Attest:



Cynthia S. Bonham, City Clerk