



# TOWN OF ORCHID

Town of Orchid proposed Business Tax Receipt Fee Schedule  
Ordinance 2009-03 Exhibit "A"

## ANIMALS, AGRICULTURE, FORESTRY AND FISHERIES

Pet grooming and kennels, mobile or fixed place of business	\$115.50
Animal hospitals and animal husbandry services	\$115.50
Beekeeping (apiarist)	\$ 57.75

## HORTICULTURAL SERVICES

Registered landscaper or landscape architect	\$173.25
Landscaping, lawn care, sod, nursery and related function	\$115.50
Tree surgeons, tree removers and tree toppers	\$115.50
Commercial fishing, per boat	\$ 57.75
Charter fishing and shelling, per boat: Up to six passengers	\$ 57.75
More than six passengers	\$ 86.50

## CONTRACTORS

General contractor	\$346.50
Building contractor	\$288.75
Residential building contractor	\$231.00
Swimming pool, tennis court construction	\$115.50
Highway and street construction	\$288.75
Heavy construction, except highway and street construction	\$231.00
Plumbing	\$115.50
Heating and air-conditioning	\$115.50
Painting, paperhanging and decorating	\$115.50
Electrical work	\$115.50
Masonry, concrete work, stone setting and other side work	\$115.50
Drywall, plastering and lathing	\$115.50
Terrazzo, tile, marble and mosaic work	\$115.50
Carpentry	\$115.50
Floor laying and other floor work not elsewhere classified	\$115.50
Roofing and sheet metal work	\$115.50
Water well drilling	\$115.50
Structural steel erection	\$115.50
Ornamental metal work	\$115.50
Glass and glazing work	\$115.50
Excavating and foundation work	\$115.50
Wrecking and demolition work	\$115.50
Storm shutter installation, awning and sign erection and erection of buildings not elsewhere classified	\$115.50
Special contractors not elsewhere classified	\$115.50
Handyman, minor repairs and painting, yard maintenance, one person only, does not authorize electrical or plumbing work or any of the construction trades	\$ 57.75
Building maintenance--general maintenance and repair of existing buildings and structures to include drywall, plaster, non-structural wood and paint. No mechanical, plumbing, electrical or roofing components are included	\$115.50

## MANUFACTURING

Machine shops, jobbing and repair independent of any other business	\$115.50
Manufacturer, fabricator, processing, assembling, shipping	\$115.50

## TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICE

Airport (licensed for private use)	\$115.50
Vehicle for hire (includes taxicabs, trolleys, vans) per vehicle	\$ 57.75
Cablevision	\$115.50
Trucking, draying, and delivery without storage; per truck or vehicle	\$ 57.75
General warehousing and storage, not elsewhere classified	\$173.25
Water transportation service, not elsewhere classified, per boat	\$ 57.75
Telephone	\$231.00
Telegraph communication (wire or radio)	\$ 57.75
Television station	\$231.00
Radio /station	\$231.00
Newspaper publication	\$231.00
Electric companies and systems	\$577.50
Water companies and systems	\$577.50

Refuse systems (must have city council approval)	\$173.25
Water pollution control plants over 500,000 gallons per day capacity (must have town council approval)	\$577.50
Sanitary services, not elsewhere classified (must have council approval)	\$115.50

## MERCHANT: RETAIL TRADE

Retail merchant with fixed place of business within the city:	
For any business occupying up to 1,000 square feet	\$ 86.50
For each additional 500 square feet of portion thereof	\$ 28.75
Travel agency (must have state license)	\$115.50
Direct selling establishments	\$ 57.75
Gasoline service stations: Up to four pump nozzles	\$173.25
Each additional pump nozzle	\$ 23.00
Automotive and marine cleaning (vacuum, waxing, washing and detailing)	\$115.50
Boat rental per boat	\$ 14.40
minimum tax	\$ 57.75
Boat sales, new and used, open air	\$115.50
Piers and docks per slip	\$ 14.40
minimum tax	\$ 57.75
Eating places each seat	\$ 3.45
minimum tax	\$ 57.75
Churches and nonprofit clubs	Exempt
Other clubs-all local business taxes apply, unless exempted by town council	
Bicycle rental Per bike	\$ 2.30
minimum tax	\$ 57.75

## FINANCE, INSURANCE AND REAL ESTATE

Banks	\$462.00
Trust companies	\$462.00
Federal savings and loan associations	\$462.00
Licensed small loan lenders	\$462.00
Installment sales finance companies	\$462.00
Branch banks or additional facility (including ATM's)	\$231.00
Miscellaneous personal credit institutions	\$231.00
Bond and mortgage companies (must have state license)	\$231.00
Loan correspondents and mortgage brokers	\$231.00
Security brokers, dealers and flotation companies	\$462.00
Registered representatives and security salespersons	\$ 57.75
Insurance companies writing any class of insurance upon any person or property residing within the town	\$115.50
Title insurance firm	\$115.50
Real estate agents, brokers, and managers (must have state license)	\$115.50
Property management agent	\$115.50
Homewatch service	\$ 57.75
Real estate salesperson (must have state license)	\$ 57.75
Condominium rental associations	\$115.50
Subdividers and developers, as defined in the land development code, who have outstanding development permits for commercial development or for more than one dwelling unit	\$231.00
Land investment trusts	\$115.50
Distributorships	\$ 55.00

## SERVICES

Hotel tourist court and motel: each unit	\$ 23.00
Apartments, rental units, each unit, including timesharing or interval ownership units, houses and condominiums	\$ 34.65
Trailer parks, travel trailer or mobile home, per space	\$ 14.40
Rental of commercial real estate such as, but not limited to shops, offices or spaces per each 500 square feet or fraction thereof	\$ 17.30
minimum tax	\$ 57.75
Beauty and barber shops (must have state license)	\$115.50
Each guide (shelling, birding, fishing, etc)	\$ 57.75
Each nature lecturer	\$ 57.75
Instructors, music, dance, crafts, etc	\$ 57.75
Miscellaneous personal services	\$ 57.75
Advertising agencies, outdoor advertising service, direct mail advertising service, Miscellaneous advertising services, advertising circulars, commercial art, printing and distributing, job printing and photo copying	\$115.50
Stenographic, word processing and computer services	\$ 57.75
Child care center:	
One to 25 children	\$115.50
Twenty-six to 99 children	\$173.25
One hundred children and over	\$231.00
Educational facility	\$115.50
Disinfecting and exterminating service	\$115.50
Miscellaneous commercial service to dwellings and other buildings (cleaning, etc)	\$ 57.75
Private employment agencies (must have state license), temporary help services and services not elsewhere classified	\$115.50

Research, development and commercial testing laboratories	\$115.50
Business and management consulting services	\$115.50
Detective agencies and protective services (upon police department review). Installation of alarms must be performed by certified alarm contractor	\$115.50
All equipment rental and leasing services with associated sales, accessory uses to retail sales and/or resort housing-in-house rental of items for personal use by individuals such as, but not limited to, video equipment, office machines, etc., excluding those items of an outdoor recreational nature or classified elsewhere.	
Primary business	\$115.50
Accessory use	\$ 57.75
Passenger car rental and leasing, without driver	\$173.25
General automobile repair shops, except towing service	\$115.50
Wrecker and towing service: Must have general tort liability insurance in the amount of \$50,000.00 - \$100,000.00 personal liability and \$25,000.00 property damage	\$ 57.75
Appliance repair shops and/or services not requiring contractor license	\$115.50
Locksmiths	\$ 57.75
Repair shops and related services not elsewhere classified	\$115.50
Motion picture theaters, excluding drive-ins	\$115.50
Allowing the public to dance in any place of business either to music or an orchestra or mechanical device	\$115.50
Theatrical producers (except motion pictures) and miscellaneous theatrical services	\$115.50
Providing entertainment (must have town council approval): solo, duo, trio, band, groups, orchestras; actors, other entertainers and entertainment groups over three persons	\$262.50
Golf course, per nine holes	\$115.50
Tennis courts, commercial, each court \$33.00, minimum tax	\$ 57.75
Medical laboratories	\$115.50
Health salons/fitness centers, personal trainers, including fitness machines, aerobics, tanning, weights, etc. (Must have state certifications)	\$115.50
Health and allied services not elsewhere classified	\$115.50

## COIN-OPERATED DEVICES

Coin-operated game, amusement device, music device, radio, television or movie device, each	\$ 17.30
Coin-operated laundry washers and dryers, vending device, service vending device, each device	\$ 17.30

## PROFESSIONAL OCCUPATIONS

Appraisers, each	\$173.25
Veterinarians, each	\$173.25
Decorating service or interior design (state license required for interior design), each	\$173.25
Artists, craftsmen (writers, actors, painters, composers, potters, weavers, artistic photographers, etc), each	\$ 51.95
Oculists, opticians, optometrists, each	\$173.25
Physicians, surgeons, psychiatrists, psychologists, each	\$173.25
Dentists and dental surgeons, each	\$173.25
Osteopaths, each	\$173.25
Chiropractors, chiropodists, each	\$173.25
Electrotherapists, electrolysis, each	\$173.25
Ethical hypnotist; state licensed and in compliance with F.S. ch. 4556	\$173.25
Homeopathic physician, each	\$173.25
Naturopaths, each	\$173.25
Attorneys, each	\$173.25
Architects, each	\$173.25
Draftsmen, house rendering, blueprints, etc., each	\$115.50
Engineers (civil, electronic, design, mechanical, etc., each individual)	\$173.25
Surveyors, each	\$173.25
Accountants, auditors and bookkeepers, each	\$173.25

## NONCLASSIFIABLES

Auctioneers' sale (except registered real estate salesmen, auctioneering real estate): Per day	\$ 57.75
Per year	\$231.00
Amusement concessions, when sponsored by a city business, civic or religious group:	
First ride, concession stand or exhibition, each day	\$ 57.75
Each additional ride, concession stand or exhibition, each day	\$ 23.00
Door-to-door salesmen, peddlers (per year), each	\$231.00
Door-to-door salesmen, peddlers (per day), each	\$ 57.75
Public halls for hire	\$ 57.75
Salesmen, charitable: Salesmen going door-to-door representing charitable organizations which are recognized as such by the city shall not pay the tax, but shall register with the town manager. An identification card must be secured.	