

**TEMPLE TERRACE CODE
CHAPTER 19 - TAXATION**

Section 19.190 MUNICIPAL PUBLIC SERVICE TAX

Section 19.190.1 DEFINITIONS - Applicable to Sections 19.190.1 to 19.190.7.

(a) A “*seller*” is a person, firm, corporation, or other legal entity who sells a service that is subject to a levy.

(b) The term “*electronic transfer*” means the use of the Automated Clearing House (the “ACH”), or other electronic transfer system approved by the City Finance Director on a case-by-case basis, by the seller, to send the taxes collected directly from the seller’s bank to the City’s primary bank.

(c) “*Fuel Oil*” shall include fuel oil grade Nos. 1, 2, 3, 4, 5, and 6, kerosene and coal oil.

(d) The term “*interstate*,” as applied to telecommunication services, means originating in the State of Florida but not terminating in this state, or terminating in this state but not originating in this state.

(e) The term “*local telephone service*” means:

- (1) The access to a local telephone system, and the privilege of telephonic-quality communication with substantially all persons having telephone or radio telephone stations constituting a part of such local telephone system; or
- (2) Any facility or service provided in connection with a service described in paragraph (1).

The term “local telephone service” does not include any service which is a toll telephone service, private communication service, cellular mobile telephone or telecommunication service, specialized mobile radio, or pagers and paging service, including but not limited to “beepers” and any other form of mobile and portable one-way or two-way communication, or teletypewriter or computer exchange.

(f) The term “*private communication service*” means:

- (1) A communication service furnished to a subscriber or user that entitles the subscriber or user to exclusive or priority use of a communication channel or groups of channels, or to the use of an intercommunication system for the subscriber’s stations, regardless of whether such channel, groups of channels, or intercommunication system may be connected through switching with a service described in subsection (e), subsection (j), or subsection (k);
- (2) Switching capacity, extension lines, and stations, or other associated services which are provided in connection with, and which are necessary or unique to the use of channels or systems described in paragraph (1); or
- (3) The channel mileage which connects a telephone station located outside a local telephone system area with a central office in such local telephone system.

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(g) The terms “*remit*,” “*remittance*,” and “*remitting*,” for purposes of the tax imposed by this Chapter 19 mean the sending by the seller and the receipt by the City of all taxes levied and collected pursuant to Chapter 19. The date of receipt of such taxes by the City’s primary bank as indicated on the City’s bank statement.

(h) The term “*return*,” as used in Section 19.190.3(b), means the supporting documentation, that must be accompanied by the tax remittance, if any, unto the Finance Director of the City, which at a minimum shall indicate:

- (1) the name and address of the seller,
- (2) the time period covered with respect to the particular return,
- (3) the amount of revenue collected from the sale of taxable services (in dollars),
- (4) the amount of any collection allowance taken (in dollars),
- (5) the amount of tax remitted with the return (in dollars), and
- (6) the name and telephone number of a person authorized by the seller to respond to inquiries from the City concerning the seller’s administration of the tax.

Those sellers remitting taxes by electronic transfer must nevertheless send the report to the Finance Director of the City.

(i) The term “*tax*” means the municipal public service tax authorized under Florida Statutes Chapter 166.231.

(j) The term “*telecommunications service*” means:

- (1) Local telephone service, toll telephone service, telegram or telegraph service, teletypewriter or computer exchange service and private communication service; or
- (2) Cellular mobile telephone or telecommunication service, specialized mobile radio, and pagers and paging service, including but not limited to “beepers” and any other form of mobile and portable one-way or two-way communication, but does not include services or equipment incidental to telecommunications services enumerated in this paragraph such as maintenance of customer premises equipment, whether owned by customer or not, or equipment sales or rental for which charges are separately stated, itemized, or described on the bill, invoice, or other tangible evidence of the provision of such service.

(k) The term “*teletypewriter or computer exchange service*” means the access from a teletypewriter, telephone, computer, or other data station of which such station is a part, and the privilege of intercommunication by such station with substantially all persons having teletypewriter, telephone, computer, or other data stations constituting a part of the same teletypewriter or computer exchange system, to which the charges, whether such charge or charges are determined as a flat periodic amount, on the basis of distance and elapsed transmission time, or some other method. The term “*teletypewriter or computer exchange service*” does not include local telephone service or toll telephone service.

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(l) The term “*toll telephone service*” means:

- (1) A telephonic-quality communication for which there is a toll charge which varies in amount with the distance and elapsed transmission time of each individual communication; or
- (2) A service which entitles the subscriber or user, upon the payment of a periodic charge which is determined as a flat amount or upon the basis of total elapsed transmission time, to the privilege of an unlimited number of telephonic communications to or from all or a substantial portion of the persons having telephone or radio telephone stations in a specified area which is outside the local telephone system area in which the station provided with this service is located.

(m) The term “*toll telephone service*” includes interstate and intrastate wide-area telephone service charges.

(n) The term “*levy*” means and includes the imposition of the tax under Florida Statutes Chapters 166.231 or 166.232, all changes in the rate of tax imposed under either of those sections, and all changes of election under Florida Statutes Chapter 166.231(9)(a).

Section 19.190.2 PURCHASE OF ELECTRICITY, GAS, FUEL OIL, WATER AND TELECOMMUNICATIONS SERVICE-LEVY OF TAX; AMOUNT; PAYMENT GENERALLY OF TAX.

(a) Except as provided below or as otherwise exempted by Section 19.190.4 there is hereby levied and imposed by the City on each and every purchase of electricity, metered or bottled gas (natural liquefied petroleum gas or manufactured gas), fuel oil, and water service, within the corporate limits of the City, a tax at the rate of ten percent (10%) of the sales price of such utility service or commodity. Included in taxable services are any gross receipts taxes or franchise fees separately stated on customer bills. The tax imposed by this section shall not be applied against any fuel adjustment charge, and such charge shall be separately stated on each bill. “Fuel adjustment charge” shall mean all increases in the cost of utility services to the ultimate consumer resulting from an increase in the cost of fuel to the utility subsequent to October 1, 1973.

(b) Except as provided below or as otherwise exempted by Section 19.190.4, there is hereby levied and imposed by the City on each and every purchase of telecommunications service within the City that originates and terminates in this state a tax at the rate of seven percent (7%) of the total amount charged for any telecommunications service provided within the City or, if the location of the telecommunications service provided cannot be determined as part of the billing process, the total amount billed for such telecommunications service to a telephone or telephone number, a telecommunications number or device, a service address, or a customer’s billing address located within the City, excluding public telephone charges collected on site, charges for any foreign exchange service or any private line service except when such services are used or sold as a substitute for any telephone company switched service or dedicated facility by which a telephone company provides a communications path, access charges, and any customer access line charges paid to a local telephone company. However, purchases of telecommunications service, as defined in Section 19.190.1(j)(2), made within the City, shall be taxed only on the monthly recurring customer services charges excluding variable usage charges. Included in taxable services are any gross receipts taxes or franchise fees separately stated on customer bills.

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**Section 19.190.3 SAME -- COLLECTION GENERALLY AND DISPOSITION OF TAX;
DISCONTINUANCE OF SERVICE UPON FAILURE OF PURCHASER TO PAY
TAX AND SELLER'S CHARGE.**

(a) It shall be the duty of every seller of electricity, metered or bottled gas, (natural or manufactured), fuel oil, water service or telecommunications service to collect from the purchaser for the use of the City the tax levied by the preceding section, at the time of collecting the selling price charged for each transaction and to report and remit on or before the twentieth (20th) day of each calendar month, or if the twentieth day is either a legal holiday or is not a City business day, then on or before the first City business day, that is not also a legal holiday, following the twentieth day of the month, unto the Finance Director of the City, all such taxes levied and collected during the preceding calendar month. It shall be unlawful for any seller to collect the price of any sale of electricity, metered or bottled gas, (natural or manufactured), fuel oil, water service or telecommunications service without, at the same time, collecting the tax hereby levied in respect to such sales, unless such seller shall elect to assume and pay such tax without collecting the same from the purchaser. Any seller failing to collect such tax at the time of collecting the price of any sale where the seller has not elected to assume and pay such tax shall be liable to the City for the amount of such tax in like manner as if the same had actually been paid to the seller, and the City Manager of the City shall cause to be brought all suit actions and to take all proceedings in the name of the City as may be necessary for the recovery of such tax; provided, however, that the seller shall not be liable for the payment of such tax upon uncollected charges. If any purchaser shall fail, neglect or refuse to pay to the seller the seller's charge and the tax hereby imposed and as hereby required on account of the sale for which such charge is made, or either, the seller shall have and is hereby vested with the right, power and authority to immediately discontinue further service to such purchaser until the tax and the seller's bill shall have been paid in full.

(b) For the purpose of compensating the seller of telecommunications service, the seller shall be allowed one percent (1%) of the amount of tax collected and due to the City in the form of a deduction from the amount collected for remittance. The deduction shall be allowed as compensation for keeping of records and for the collection of, and the remitting of, the tax. This deduction shall not be allowed in the event of an untimely return, unless the seller has in writing requested and been granted an extension of time for filing such return in accordance with Florida Statute Chapter 166.231(9)(f).

(c) Sellers remitting tax collections of ten thousand dollars (\$10,000) or more, on average, per month over a period of three (3) consecutive months shall thereafter, beginning in the month immediately following the third (3rd) consecutive month, make all tax remittances to the City's primary bank by electronic transfer using the ACH system, or other electronic means as may be approved by the City Finance Director on a case-by-case basis. Those sellers meeting this criteria shall continue remittances by electronic transfer regardless of whether the seller's average collections fall below the ten thousand dollar (\$10,000) threshold for any subsequent consecutive three (3) month period.

(d) Notwithstanding any other provision of this section, in the event the total amount of tax anticipated to be collected within a calendar quarter does not exceed \$120, the seller of such service may, with the written authorization of the City, remit the taxes collected during such calendar quarter to the City quarterly. In such case, the tax shall be due on or before the 20th day of the month following the end of the calendar quarter in which the taxes were collected.

(e) All other sellers may remit by hand-delivery, postal service or electronic transfer. However, if a seller elects to remit by electronic transfer, that seller shall thereafter always remit by electronic transfer.

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Section 19.190.4 SAME -- EXEMPTIONS AND EXCLUSIONS FROM PAYMENT OF TAX.

(a) Purchases by the United States Government, this State and all counties, school districts, and municipalities of the State, and by public bodies exempted by law or court order, are exempt from the tax authorized by Section 19.190.2. However, governmental bodies which sell or resell taxable service to nonexempt end users must collect and remit the tax levied in Section 19.190.2

(b) The following purchases of bottled gas and/or fuel oil are hereby excluded from the tax levied by Section 19.190.2:

- (1) Purchases of special fuels as defined in Florida Statutes Chapter 206.86(1), to be used in an internal combustion engine or motor to propel any form of vehicle.
- (2) Purchases of fuel oil for use as an aircraft engine fuel or propellant.
- (3) Fuel oil to be used as a raw material in a manufacturing process or to be used as a cleaning agent or solvent when certified by the purchaser that such fuel oil shall be used only as raw material or cleaning agent or solvent. Such purchases and certification shall be reflected monthly on forms prescribed by the City Finance Director.

(c) Purchases by any recognized church in the City for use exclusively for church purposes and purchases made by any religious institution that possesses a consumer certificate of exemption issued under Florida Statutes, Chapter 212, are hereby exempted from payment of the tax levied by Section 19.190.2.

(d) Notwithstanding the tax imposed by Section 19.190.2 of this Chapter, the tax on fuel oil shall bear the same proportion to four (4) cents which the tax levied under Section 19.190.2 of this Chapter bears to the maximum rate allowable under Florida Statutes Chapter 166.231(1).

(e) Purchases of telecommunications service for use in the conduct of a telecommunications service for hire or otherwise for resale are exempt from the tax levied by Section 19.190.2.

(f) Purchases of electricity or gas, when purchased by an industrial consumer which uses the electricity or gas directly in industrial manufacturing, processing, compounding, or a production process, at a fixed location in the City, of items of tangible personal property for sale.

- (1) In order to qualify for this exemption, industrial consumers shall meet the following requirements:
 - a. The business must file an application with the City's Community Development Department on a form provided by the City, to include, at a minimum, the business name and location, the industrial classification applied to the business by the Hillsborough County Property Appraiser, as well as the item(s) produced.
 - b. This exemption shall extend to all companies classified in the same Standard Industrial Classification (SIC) Industry Major Group Number as designated by resolution of the City Council.

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- (2) Possession by a seller of electricity or gas of a written certification by the purchaser, certifying the purchaser's entitlement to an exemption permitted by this subsection, relieves the seller from the responsibility of collecting the tax on the nontaxable amounts. The City shall look solely to the purchaser for recovery of such tax if it determines that the purchaser was not entitled to the exemption.
- (3) If an audit conducted by the City determines that the business did not meet the criteria outlined in this section, the amount of taxes exempted pursuant to this section shall immediately be due and payable to the City by the business, together with the appropriate interest and penalty, computed from the due date of each bill for the electrical energy and gas purchased as exempt under this section.

(Ord. No. 1250, 7-21-09)

Section 19.190.5 SAME -- COMPUTATION OF TAX WHEN SELLER COLLECTS THE PRICE THEREOF IN MONTHLY PERIODS.

In all cases where the seller of electricity, metered or bottled gas, (natural or manufactured), fuel oil, water service or telecommunications service collects the price thereof in monthly periods, the tax hereby levied may be computed on the aggregate amount of sales during such period; provided, that the amount of tax to be collected shall be to the nearest whole cent to the amount computed, and shall not exceed the rates set forth in Section 19.190.2 for any monthly period on each separate service. Such service shall be classified as a separate service in case of metered electricity, gas or water, whenever an individual meter is used for the measuring thereof.

Section 19.190.6 RECORDS TO BE KEPT BY SELLER; GENERAL ADMINISTRATIVE AUDIT PLAN FOR ENFORCEMENT OF ORDINANCE; AUTHORITY OF CITY TO AUDIT SUCH RECORDS.

(a) Each and every seller of electricity, metered or bottled gas, (natural or manufactured), fuel oil, water service and telecommunications service shall keep at its principal place of business, complete records showing all sales in the City of such commodities or service, which records shall show the price charged upon such sale, the date of payment thereof, the date such tax was remitted and other related information that may be required to verify proper collection and remittance of said taxes.

(b) To assure proper administration of the provisions of this Chapter, the City may, where possible and practical, conduct a periodic audit of such sales records of all businesses in connection with which a tax is imposed under this Chapter. Failure to conduct such an audit will not eliminate the liability of the seller for collection and remittance of such tax.

(c) Pursuant to Florida Statutes Chapter 166.234, the City may, during the seller's normal business hours at the official location of the seller's books and records, audit the records of any seller of a service that is taxable by the City under Florida Statutes Chapter 166.232, for the purpose of ascertaining whether taxable services have been provided or the correctness of any return that has been filed or payment that has been made, if City's power to assess tax or grant a refund is not barred by the applicable limitations period. Each such seller must provide to the City, upon 60 days' written notice of intent to audit from the City, access to applicable records for such service, except an extension of this 60-day period must be granted

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if reasonably requested by the seller. The seller may at its option waive the 60-day notice requirement. If either the City or the seller requires an additional extension, it must give notice to the other no less than 30 days before the existing extension expires, except in cases of bona fide emergency or waiver of the notice requirement by the other party. In an audit, the seller is liable only for its taxable accounts collected which correspond to the information provided to it by the City under Florida Statutes Chapter 166.233(3). As used in this section, "applicable records" means records kept in the ordinary course of business which establish the collection and remittance of taxes due. Such applicable records may be provided to the City. However, any information received by the City in connection with such audit is confidential and is not subject to the provisions of Florida Statutes Chapter 119.07(1), in accordance with Florida Statutes Chapter 166.231(9)(c).

Section 19.190.7 INTEREST AND PENALTIES FOR LATE PAYMENTS AND RETURNS.

Any seller of electricity, metered or bottled gas (manufactured or natural), fuel oil, water service and telecommunications service failing to remit to the City on or before the twentieth (20th) day of each calendar month or quarter if applicable, or if the twentieth day is either a legal holiday or is not a City business day, then on or before the first City business day, that is not also a legal holiday, following the twentieth day of the month or quarter, all such taxes levied and collected during the preceding tax period shall be liable for interest on the unpaid amount of tax at the rate of one percent (1%) per month, from the date the tax was due until paid. In addition, penalties will be assessed at a rate of 5 percent per month of the delinquent tax, not to exceed a total penalty of 25 percent, except that in no event will the penalty for failure to file a return be less than \$15. In the case of a fraudulent return or a willful intent to evade payment of the tax, the seller making such fraudulent return or willfully attempting to evade payment of the tax, shall be liable for a specific penalty of 100 percent of the tax. Interest and penalties shall be computed on the net tax due after application of any overpayments. The interest and penalties shall accrue from the due date until the date such taxes are paid, provided, however, that the City Manager may settle or compromise any interest due pursuant to this section as it reasonable under the circumstances.

Section 19.190.8 PENALTY FOR VIOLATION OF SECTIONS 19.190.2 TO 19.190.7.

(a) Any purchaser willfully violating or refusing to pay the tax imposed by Section 19.190.2, where the seller has not elected to assume and pay such tax, and any seller willfully violating the provisions of Sections 19.190.2 to 19.190.7, shall, upon conviction, be subject to a fine of not more than three hundred dollars (\$300.00) or imprisonment for not more than thirty (30) days, or to both fine and imprisonment for each and every violation.

(b) Additional fees may be assessed against sellers not complying with any provision of this Chapter, said fee being based upon the actual costs incurred by the City in collecting the tax or information due.

(Ord. No. 180, 4-18-67; Ord. No. 244, 3-16-71; Ord. No. 248, 9-21-71; Ord. No. 254, 1-1-72; Ord. No. 578, 5-6-86; Ord. No. 986, 9-29-98; Ord. No. 1250, 7-21-09)

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Section 19.195 LOCAL BUSINESS TAX¹.

Section 19.195.1 DEFINITIONS.

For the purpose of this Section, words used herein shall have the following meaning:

Administrative office: Includes any physical office from which a professional conducts business with an employee other than the professional. In addition to this classification, each professional must pay a fee. This category also applies to home occupations.

Auctioneer: Any person who in any room, booth, place or shelter sells goods, chattels or articles of personal property at public outcry, or who, in any room, booth, place or shelter sells goods, chattels or articles of personal property to the highest bidder.

Average annual inventory of stock on hand: One-twelfth of the sum of the actual inventory on hand, in storage or held on consignment for each month of the preceding fiscal year beginning July First and ending June Thirtieth, at cost.

Business: Includes all kinds of vocations, occupations, professions, trades, enterprises, establishments, and all other kinds of activities and matters, together with all devices, machines, vehicles and appurtenances used therein, any of which are conducted for private profit, or benefit, either directly or indirectly, on any premises in this City, or anywhere else within its jurisdiction.

Business Tax: A tax levied on each business, occupation, or profession for the privilege of engaging in or managing any business, occupation, or profession within the city limits. (Business tax was formerly referred to in the Temple Terrace Code of Ordinances as "Occupational License Tax.") It does not mean any fees or licenses paid to any board, commission, or officer for permits, registrations, examination, or inspection. Unless otherwise provided by law, these are deemed to be regulatory and in addition to, but not in lieu of, any local business tax imposed under the provisions of this Chapter. (F.S §205.022)

Employee: Includes every person engaged in any business, profession, occupation under any appointment, agency, contract of hire, or apprenticeship, express or implied, oral or written.

Merchandise: Includes any goods, wares or commodities bought or sold in the usual course of trade, wholesale or retail.

Merchant: Includes any person engaged in the business of selling merchandise or food at retail or wholesale.

Merchant, retail: Includes any merchant who sells to the consumer or for any purpose other than resale, except that sales to manufacturers and sales to the State, United States Government, or any political subdivision of either of them shall be considered wholesale sales.

Merchant, wholesale: Includes any merchant who sells to another for the purpose of resale. Sales to governmental entities shall be considered wholesale sales.

¹Business tax, formerly known as Occupational License, was previously found in Chapter 13, Temple Terrace Code of Ordinances.

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Person: Includes any individual, firm, partnership, joint venture, syndicate or other group or combination acting as a unit, association, corporation, estate, trust, business trust, trustee, executor, administrator, receiver or other fiduciary and shall include the plural as well as the singular.

Receipt: A document that is issued by the City which bears the words “Local Business Tax Receipt” and provides evidence that the person in whose name the document is issued has complied with the provisions of this chapter relating to the local business tax.

Sale: Includes the transfer of ownership, title or possession, transfer exchange or barter, whether conditional or otherwise for consideration.

Secondhand dealer: Any person engaged in the business of purchasing and selling goods of any kind or description having once been used or transferred from the manufacturer to the dealer and then received into the possession of third parties whether the same consists of clothes, rags, iron, or other metals, furniture or articles of household utensils, or articles of personal use, or male or female wearing apparel, or of jewelry of any kind or description or of gold and silver.

(Ord. No. 1208, 7-17-2007)

Section 19.195.2 LEVY OF LOCAL BUSINESS TAX.

A Local Business Tax (formerly referred to as “Occupational License Tax”) is hereby imposed and levied upon and shall be collected from every person exercising the privilege of carrying on or engaging in any business, profession or occupation and who maintains a permanent business location or branch office within the City and any person who transactions any business or engages in any occupation or profession in interstate commerce where such a business tax is not prohibited by Section 8, Article 1, of the United States Constitution, in accordance with the Schedule of Local Business Taxes to Be Paid, as specifically enumerated in Section 19.195.16 of the Temple Terrace Code of Ordinances.

(State law references: Authority to levy a business tax: F.S. § 205.042)

(Ord. No. 1208, 7-17-2007)

Section 19.195.3 LOCAL BUSINESS TAX RECEIPT REQUIRED; PAYMENT OF TAX; COMPLIANCE WITH CHAPTER.

No person shall exercise, carry on, engage in or conduct any business, occupation or profession in the City of Temple Terrace without paying a local business tax at the time and in the manner provided herein or fail to make reports as provided herein, or violate any other provisions of this Chapter.

(a) No person who maintains a permanent business location or branch office within the City shall engage in or manage a profession, business or occupation named in this Chapter within the City, unless all applicable receipts have been issued, based on the amount stated in this Chapter.

(b) The burden of payment of the local business tax rests with the principal of a business, but in the event of non-compliance by the principal, his agent, or employee shall be subject to the same enforcement policies.

(c) Local Business Tax Receipts shall be posted in a conspicuous place on the premises or vehicle licensed.

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(d) Person(s) and organizations who are exempt, pursuant to Internal Revenue Code 501(c)3, must register their business in accordance Section 13.130 of the Temple Terrace Code and apply for an exemption receipt. When requested, those exempt under this provision shall provide evidence of said exemption.
(Ord. No. 1208, 7-17-2007)

Section 19.195.4 EVIDENCE OF ENGAGING IN BUSINESS.

For the purposes of this Section 19.195, any person holding himself out to the public, at a given location, by sign, printed matter, classified section, telephone directory, city directory, word of mouth, or otherwise, as being engaged in business, or as offering services or personal property or the personal property of others, or personal property or antiques acquired for sale to the public, regardless of whether such person actually transacts any business or practices a profession, shall be considered as engaging in business and shall be liable for payment of the local business tax therefor. The provisions of this Section shall not apply to the sale by a family or an individual of tangible personal property acquired by the family or individual and used as part of the household.
(Ord. No. 1208, 7-17-2007)

Section 19.195.5 ILLEGAL BUSINESS.

(a) No Business Tax Receipt issued under the provisions of this Chapter, and no payment of any business tax required, imposed or levied under this Chapter, shall be construed as authorizing the conduct or continuance of any illegal business, occupation or profession, or of any business, occupation or profession as may now or hereafter be prohibited by Ordinance, or of any legal business, occupation or profession in an illegal manner.
(Ord. No. 1208, 7-17-2007)

Section 19.195.6 LOCAL BUSINESS TAX CERTIFICATE; DUE DATES; PRORATION.

(a) A local business tax receipt is not valid for longer than one year and expires on September 30. All local business taxes imposed by this Chapter shall be due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year, unless otherwise specifically provided by law. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Payments must be received (not post marked) by due dates. It shall be no defense of nonpayment of any delinquency penalty required by this Chapter that the business tax receipt holder did not receive any bill or notice that the business tax was due from the City.

(b) No receipt shall be issued for more than one year. For each license receipt obtained between October 1 and March 31, the full tax for one year shall be paid; for each license receipt obtained between April 1 and September 30, one-half of the full tax shall be paid.
(Ord. No. 1208, 7-17-2007)

Section 19.195.7 DELINQUENCY; PENALTY; BUSINESS WITHOUT A TAX RECEIPT.

(a) Business tax receipts that are not renewed by October 1 shall be considered delinquent and shall be subject to a delinquency penalty of ten (10) percent for the month of October, plus an additional five (5) percent penalty for each month of delinquency thereafter until paid, provided that the total delinquency penalty shall not exceed twenty-five (25) percent of the local business tax levied for the delinquent establishment.

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(b) The local business tax receipt required by this Chapter shall be obtained prior to the commencement of business or the practice of a profession and if not, shall be subject to a penalty of twenty-five (25) percent of the tax determined to be due, in addition to the penalties stated above.

(c) Any person who engages in any business, occupation, or profession covered by this Chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of \$250.

(State law references: Authority for due dates, delinquencies, and penalties: F.S. § 205.053)
(Ord. No. 1208, 7-17-2007)

Section 19.195.8 DEBT TO THE CITY.

The amount of any tax, fee and penalty imposed by the provisions of this Chapter is hereby declared to be a debt due to the City, and any person carrying on any business without first having paid the local business tax to the City to do so shall be liable to the City for the amount of such local business tax, fee and penalty recoverable in any court of competent jurisdiction.

(Ord. No. 1208, 7-17-2007)

Section 19.195.9 SEPARATE BUSINESS TAX FOR EACH LOCATION AND BUSINESS ACTIVITY.

A separate tax receipt shall be obtained for each location including branches of the business within the City as if the branch or location were a separate business, unless prohibited by F.S. §205. A tax receipt shall also be obtained for each unique and different type of business activity. Whenever any business, occupation or profession shall fall into more than one of the classifications contained in the schedule set forth in this chapter, such occupation, business, or profession shall be required to comply with the tax requirements and to pay the business tax imposed under or pertaining to each classification or privilege. The City Manager, or his designee, shall have the authority to determine the classification for each business activity. All business activities shall be assigned to at least one of the approved classifications.

(Ord. No. 1208, 7-17-7007)

Section 19.195.10 TRANSFERS AUTHORIZED; FEE.

(a) A business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee of 10% of the annual business tax, but not less than \$3.00 nor more than \$25.00, and presentation of the original local business tax receipt and evidence of the sale.

(b) In the event a business location is changed to another location within the City limits, the holder of the tax receipt shall, within 15 days after the location is changed, have the tax receipt transferred to the new location; This transfer shall be made upon written request and presentation of the original local business tax receipt and evidence of location change, and upon payment of a transfer fee of 10% of the annual business tax, but not less than \$3.00 nor more than \$25.00. Written request shall be made by submitting a completed New Business Application as provided in Chapter 13, Section 13.130.

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(c) No transfers shall be authorized for changes in business classifications.

(State law references: Authority for transfers and related fees: F.S. § 205.043)
(*Ord. No. 1208, 7-17-7007*)

Section 19.195.11 PAYMENT OF TAX, PENALTIES PREREQUISITE TO TAX RECEIPT.

It is the intent of the City to grant valid local business tax receipt only to those businesses that have fully and faithfully paid the required taxes as established in the Schedule of Taxes in this Chapter. No receipt shall be valid until all taxes are so paid. A dishonored bank draft, check or other similar non-cash payment shall be in direct contravention of the intent expressed in this Section. Any local business tax receipt issued to any business whose payment is subsequently dishonored shall be void ab initio. (*Ord. No. 1208, 7-17-7007*)

Section 19.195.12 ADJUSTMENT.

If a local business tax receipt holder shall effect a change in or the status of his business by (1) augmenting the volume of business; (2) expanding the size of the business, plant or premises; (3) increasing the number or size of his vehicles; or (4) making any other lawful and material change of any kind in his business, the City Manager, or his designee, shall require the payment of an additional or higher local business tax fee, to be prorated by the balance of the business tax year. (*Ord. No. 1208, 7-17-7007*)

Section 19.195.13 REBATE.

No portion of any local business tax assessed in this Chapter shall be rebated, unless it clearly appears that such local business tax was collected by mistake or error. Before making such rebates to a receipt holder, all business taxes payable shall be paid by such licensee. (*Ord. No. 1208, 7-17-7007*)

Section 19.195.14 EXEMPTIONS FOR DISABLED VETERANS.

All applications for the license tax exemption for disabled veterans shall be filed with the City Manager or his designee on forms to be furnished by him. The applications must be accompanied by a certificate of disability from the Veterans Administration Office of Hillsborough County or the Veterans Administration regional office. A new application and certification must be filed each year or each time that a license is purchased. However, the applications of disabled veterans who previously have furnished the City Manager or his designee with evidence that their disability has been rated as permanent and not subject to review need not be accompanied by a certificate of disability. If the application is complete and the applicant qualified under the Florida Statutes, then the City Manager or his designee shall issue and grant the exemption.

Exemptions are allowed for disabled veterans of any war or their not remarried surviving spouses. Any bona fide permanent resident elector of the state who served as an officer or enlisted person during any of the periods specified in Florida Statutes §1.01(14) in the Armed Forces of the United States, National Guard, or United States Coast Guard or Coast Guard Reserve, or any temporary member thereof, who has actually been, or may hereafter be, reassigned by the air force, army, navy, coast guard, or marines to active duty during any war, declared or undeclared, armed conflicts, crises, etc., who was honorably discharged from the service of the United States, and who at the time of his or her application for a business tax receipt is disabled from performing manual labor shall, upon sufficient identification, proof of being a permanent resident elector in the state, and production of an honorable discharge from the service of the United States:

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- a) Be granted a business tax receipt to engage in any business or occupation in the City which may be carried on mainly through the personal efforts of the receipt holder as a means of livelihood and for which the City local business tax does not exceed \$50.00 for each without payment of any local business tax; or
- b) Be entitled to an exemption to the extent of \$50 on any local business tax to engage in any business or occupation in the City which may be carried on mainly through the personal efforts of the local business tax receipt holder as a means of livelihood when the City business tax is more than \$50;

In addition to the provisions above stated, requests for exemptions are subject to the provisions of Florida Statutes §205.171. The not remarried spouse of a deceased veteran of any war as defined will be entitled to the same exemption. The local business tax receipt issued with this exemption is not transferable.

(State law references: Exemptions Allowed for Disabled Veterans: F.S. § 205.171)
(Ord. No. 1208, 7-17-2007)

Section 19.195.15 CHARITABLE, ETC., ORGANIZATIONS; OCCASIONAL SALES, FUNDRAISING; EXEMPTION.

A business tax receipt is not required for charitable, religious, fraternal, youth, civic, service, or other such organizations that make occasional sales or engage in fundraising projects when the projects are performed exclusively by the members and when the proceeds derived from the activities are used exclusively, in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

(State law references: Exemptions Allowed for Charitable, etc., organizations: F.S. § 205.192)
(Ord. No. 1208, 7-17-2007)

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**Section 19.195.16 SCHEDULE OF LOCAL BUSINESS TAXES TO BE PAID. TAX LEVIED;
PAYMENT REQUIRED; AMOUNTS TO BE PAID.**

As set forth in Section 19.195.2 herein, a local business tax is hereby levied upon and shall be collected from every person exercising the privilege of carrying on or engaging in the following specifically enumerated businesses in the amount hereinafter specifically stated:

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(1) ABSTRACTS OF TITLE	\$165.37
(2) ACCOUNTANT. See: Professionals	
(3) ADDING MACHINES, CALCULATORS, TYPEWRITERS, CASH REGISTERS and other business machines, new and used; sale and repair	110.25*
(4) ADMINISTRATIVE OFFICE	110.25**
(5) ADVERTISING	110.25**
(6) AGENCIES All, including but not limited to Commercial agency, insurance, real estate	110.25**
(7) ALCOHOLIC BEVERAGES. See: Restaurant and/or Bars, Lounges and Taverns	
(8) AMBULANCE SERVICE OPERATOR.....	220.50**
(9) AMUSEMENTS	
(a) Amusement arcade or hall, where the sole or main business is the use or operation of said devices by the same owner at a single location	19.84
In addition thereto, a tax for each device shall be assessed. (See: Coin Operated Devices and items below.) Provided, however, that none of said devices used in an amusement arcade or hall shall be transferred from said amusement arcade or hall location to another location, unless a separate tax for said device is first paid. Before any tax is assessed under this division applicant must furnish the City Manager or his designee a list of all devices to be assessed and locations where they are to be located. Should the business desire to increase the number of such devices after the issuance of a business tax receipt, the business shall first furnish the City Manager or his designee a list of all additional devices to be assessed.	
(b) Bathing or swimming pools where a charge is made.....	55.12
(c) Bowling alleys:	
First 2 alleys	55.12
Each additional alley	6.88
(d) Pool and billiard tables, for each table.....	13.77
(e) Golf:	
(1) Carpet or miniature golf	55.12
(2) Golf course.....	110.25
(3) Golf driving range.....	55.12
(f) Shooting galleries	220.50
Archery range.....	33.07
(g) Rinks, skating or bicycle.....	275.62
(h) Circus:	
Having 5,000 seats or less per day	551.25
Having over 5,000 seats shall pay in addition to the above for each 1,000 seats or fraction of 1,000 over 5,000 seats, per day	198.45

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Provided that for each parade through the streets, when the performance is inside the City, there shall be an additional tax of.....	\$ 55.12
Provided that for each parade through the streets when the performance is outside the City and no City tax for the circus is paid; the tax shall be.....	165.37
(i) Motion picture theaters. Where admission is charged, the tax shall be determined and measured by the seating capacity, as follows:	
(1) Where seating capacity if 500 or less	330.75
(2) For each additional 100 or fraction thereof.....	47.40
(j) Shows, traveling shows of all kinds, except circuses, per day	165.37
(k) Show bands, instrumental, performing publicly or privately for dancing, entertainment or amusement and operated for profit, when not paying a traveling show business tax.....	11.02**
(l) Street carnivals, including side shows, and other amusements incident thereto, for each day or fraction thereof	220.50
(m) Amusement parks, where amusements such as small shows, merry-go-rounds, etc., are located at one general place and operated under one general management.....	220.50
(1) Ferris wheels and other amusement devices operated for profit not in amusement parks, each device.....	34.17
(n) Exhibitions:	
(1) Promoters, wrestling or boxing, per day	165.37
(2) Performers, wrestlers and boxers, per day	13.77
Provided, however, a promoter shall be permitted to pay an annual tax for an unlimited number of performances and performers, per year.....	1,033.58
(3) Exhibitions without sale, per week	27.56
(4) Exhibitions with sales (such as home shows, boat shows, mobile and camper shows, stamp shows, etc., not to exceed 30 days)	220.50
(o) Indoor sports activity center, gym arena.....	413.43
(10) ANIMAL AND PET GROOMING. See: Pet Shops	
(11) ANTIQUE SHOP	110.25*
(12) APARTMENTS. See: Rental Housing Units	
(13) APPLIANCES	
(a) Appliances, major: Includes stoves, refrigerators, washers, dryers, ironers, air conditioners, freezers, dishwashers, ice making machines, new or used, whether electrical, mechanical or gas operated (retail only).....	110.25*
(b) Other household: Includes new or used sewing machines, vacuum cleaners, electric sweepers, and like items (retail only).....	77.17*
Repair.....	77.17
(14) AQUARIUMS and TROPICAL FISH SUPPLIES	110.25*
(15) ARTERIAL PRESSURE MEASUREMENTS	55.12
Each person (other than state licensed physicians or nurses) who engages in the practice of measuring systolic arterial pressure or diastolic sphygmomanometer, hem dynamometer, stethoscope, or the similar devices commonly used by physicians, or any combination of such devices, and charging fees or receiving any compensation, either directly or indirectly for making such measurements.	
(16) ART GALLERIES, SUPPLIES and FRAMING.....	110.25*
(17) ARTISTS, each.....	22.05
(18) ART SCHOOLS. See: Schools	

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(19) ASTROLOGISTS, fortune-tellers, palmists, clairvoyants, card readers, phrenologists, spiritual readers and advisors, whether making charges or accepting donations	Prohibited
(20) ATTORNEYS. See: Professionals	
(21) AUCTIONEERS	
(a) Auctioneers, itinerant, per day	\$55.12
(b) Auctions of real property, including furnished homes:	
(1) Where conducted by licensed brokers having an established office in the City.....	55.12
(2) Where conducted by brokers having no established office in the City, for each day.....	77.17
(22) AUTOMATIC VENDING MACHINES. See: Coin-Operated Devices	
(23) AUTO LOAN. See: Finance Companies	
(24) AUTOMOBILES or MOTOR VEHICLES	
(a) Agencies, selling automobiles or trucks	110.25**
(b) Filling stations, selling gasoline, oil or other petroleum products:	
(1) First pump (gasoline).....	33.07
(2) Each additional pump (gasoline)	3.41
(c) Motor vehicle repair shop in connection with filling station, tire or department store, or automobile agency, for each bay.....	6.88
(d) Auto washing service, unconnected with other business	110.25**
(e) Taxicabs. See: Zoning Code	
(f) Auto towing. Persons using what are commonly termed “wreckers” for the purpose of towing or transporting wrecked or disabled automobiles, whether such activity be incidental to or connected with any other business or not, for each vehicle	22.05
(g) Motorcycles, mini-bikes, etc., including repairs:	
Dealers	110.25**
(25) AUTOMOTIVE PARTS (retail or wholesale, over the counter sales only).....	110.25*
(26) AUTOMOTIVE SUPPLIES and EQUIPMENT (retail or over the counter sales only)	110.25*
(27) AWNINGS and TENTS (retail sales and service).....	55.12*

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(28) BAKERY PRODUCTS (retail only)	55.12**
Each truck in connection with retail business.....	6.88
(29) BAKERY SUPPLIES and EQUIPMENT (retail only)	110.25*
(30) BANKRUPT, FIRE, GOING-OUT-OF-BUSINESS, etc. SALE	
Itinerant:	
For a period of 30 days	55.12
Over 30 days, each additional day	3.30
Non itinerant:	
For a period of 30 days	44.10
Over 30 days, each additional day	2.75
(Maximum days of sale is 45 days)	
(31) BANKS and BUILDING or SAVINGS AND LOAN ASSOCIATIONS.....	248.06**
(a) Remote service terminal, each location.....	68.35
(32) BARBERSHOPS. See: Professionals	
Not more than one chair	16.53
Each additional chair	3.30
(33) BARBER SCHOOL/COLLEGE	110.25

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(34) BARS, LOUNGES, and TAVERNS, (where no food is prepared on the premises).....	\$88.20**
(35) BATTERIES.....	44.10*
(36) BEAUTY and BARBER SUPPLIES (retail only).....	110.25*
(37) BEAUTY PARLORS and BEAUTY CULTURISTS	
Also See: Professionals	
First booth.....	16.53
Each additional booth.....	3.30
(38) BEAUTY SCHOOLS.....	110.25
(39) BEER and WINE. See: Restaurants and/or Bars, Lounges and Taverns	
(40) BENCHES, each.....	6.88
(a) Dealer. See: Merchants.....	110.25*
(b) Repair shop.....	22.05
(c) Rink. See: Amusements	
(41) BILLBOARDS. See: Sign Ordinance	
(42) BILLIARDS or POOL TABLES. See: Amusements.	
(43) BILLIARD SUPPLIES and EQUIPMENT (retail only).....	110.25*
(44) BLOOD PRESSURE MACHINES and OTHER SO-CALLED HEALTH MACHINES.	
See: Arterial Pressure Measurements	
(45) BLUEPRINTING SUPPLIES and EQUIPMENT (retail only).....	110.25*
(46) BOATS	
Marine supplies (retail only).....	110.25*
(47) BONDING COMPANIES. See: Insurance	
(48) BONDS, STOCKS and OTHER INVESTMENTS. See: Brokers	
(49) BONDSMEN.....	165.37**
(50) BOOKKEEPERS. See: Professionals	
(51) BOOK or PERIODICAL SALES.....	110.25**
(52) BOOK STORES, not including outside magazine and book agents	
See: Magazines, also.....	22.05*
(53) RESERVED	
(54) BOTTLED WATER, delivery of.....	33.07*
(55) BOTTLED GAS, sales and installation of appliances or equipment in connection with use of bottled gas or tank liquefied petroleum gas.....	44.10*
(56) BOWLING ALLEYS. See: Amusements	
(57) BROADCASTING STATION. See: Radio broadcasting and television broadcasting	
(58) BROKERS, including insurance brokers, merchandise brokers, agents or representatives and manufacturers' agents, brokers and representatives, stock and bond brokers, transportation ticket brokers (including persons selling upon commission tickets for any form of transportation, except when paying a travel agency or bureau tax), brokers or persons buying and selling established businesses also known as business opportunities (when not paying a real estate broker's business tax).....	110.25**
(59) BUILDERS. See: Contractors	
(60) BUILDING AND LOAN ASSOCIATION or AGENTS for BUILDING AND LOAN ASSOCIATIONS and MORTGAGE COMPANIES. See: Banks	
(61) BUILDERS SUPPLIES (retail only).....	110.25*
(62) BUSES (not paying franchise taxes or fees).....	55.12**
(63) BUSINESS SCHOOLS. See: Schools	
(64) BUTCHER SHOPS, meat, poultry and fish.....	55.12*
(65) BUTCHER SUPPLIES and EQUIPMENT (retail only).....	55.12*

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(66) BUYING CLUB \$ 55.12**

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(67) CAFÉ, CAFETERIA. See Restaurants	
(68) CAMERA and PHOTO SHOP	55.12*
(69) CANDY	
Retail (unless included in merchant's license).....	22.05
(70) CANVASSERS. See: Section 14.140	
(71) CARD and NOVELTY SHOP	55.12*
(72) CARNIVALS. See: Amusements	
(73) CARPENTER. See: Contractor	
(74) CARPET and/or RUG CLEANERS and INSTALLERS. See: Rug	
(75) CATERERS	110.25**
(76) CERAMICS (retail only).....	55.12*
(77) CERTIFIED PUBLIC ACCOUNTANTS. See: Professionals	
(78) CHEMICALS (retail only)	55.12*
(79) RESERVED	
(80) CHILD CARE CENTERS. See: Nurseries	
(81) CHIROPRACTOR. See: Professionals	
(82) CHIROPODIST. See: Professionals	
(83) CHRISTMAS TREE LOTS.....	22.05*
(84) CHURCH SUPPLIES and EQUIPMENT (retail only).....	110.25*
(85) CIGAR, CIGARETTE and TOBACCO DEALERS and SHOPS	55.12*
(86) CIRCUSES. See: Amusements	
(87) CIVIL ENGINEERS. See: Professionals	
(88) CLAIM and COLLECTION AGENCIES. See: Collection or Bill Collectors	
(89) CLAIM and COLLECTION AGENTS	55.12**
(90) CLEANERS. See: Laundry and Dry Cleaners	
(91) CLEANERS and DYERS SUPPLIES and EQUIPMENT (retail only).....	110.25*
(92) CLOTHING STORES.....	110.25*
(93) COFFEE or TEA STORE	55.12*
(94) COIN and STAMP SHOP.....	55.12*
(95) COIN OPERATED DEVICES	
(a) Service machines, each machine.....	3.30
(b) Skill games, pinball machines, music boxes or phonographs, video games, slot or coin operation, when legally permitted, each machine	3.30
Before any business receipt is issued, applicant must furnish the City Manager or his designee a list of addresses where all such machines are to be located.	
(c) Vending machines	
(1) Gumball and novelty machines:	
(a) 4 machines or less, on single rack.....	6.88
(b) 6 machines or less, on single rack.....	19.84
(c) 8 machines or less, on single rack.....	27.56
(d) Single machine.....	3.30

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(2) Ice	\$ 6.88
(3) Beverage machines (not including milk)	3.30
(4) Candy, cracker and chips	3.30
(5) Food (including milk)	3.30
(6) Other vending machines	
(a) Less than \$0.05 to operate	3.30
(b) \$0.05 to \$0.15 to operate	4.13
(c) Over \$0.15 to operate	4.41
(96) COLD STORAGE	55.12
(97) COLLECTION AGENCY or BILL COLLECTOR. See: Financial Adjusters	
(98) CONTESTS, persons conducting contests by offering inducements for securing subscription to newspapers, magazines, periodicals or publications.....	220.50**
(99) CONTRACTORS	
(a) General building contractors	
Class A	165.37
Class B	110.25
Class C	110.25
(b) Subcontractor; class "A"	
Acoustical	55.12
Aluminum fabricators	55.12
Concrete-masonry	55.12
Demolition	55.12
Fence erecting	55.12
Floor surfacing	55.12
Framing, carpentry	55.12
Glass glazing	55.12
Ornamental iron and welding	55.12
Plastering, stucco, lathing, drywall.....	55.12
Roof coating	55.12
Roofing, related sheet metal	55.12
Specialty	55.12
Structures, moving only	55.12
Tile, terrazzo, marble	55.12
Tower erection	55.12
Waterproofing, Guniting, sandblasting	55.12
Window installation.....	55.12
(c) Subcontractors, class "B"	
Acoustical	55.12
Excavating	55.12
Framing, carpentry	55.12
Lathing	55.12
Overhead and garage door installation	55.12
Pile driving	55.12
Roof deck, wall panels, cellular floor systems, precast Decorative concrete	55.12
Sprinkler systems	55.12
Steeplejack, steeplejack wrecking	55.12

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Structural steel erection, steel enforcing.....	\$55.12
Specialty	55.12
Tile, terrazzo, marble	55.12
Wood floor, sanding, refinishing	55.12
(d) Subcontractors, class "C"	
Aluminum structure erectors	110.25
(e) Master painters and/or paper hangers	66.15
(f) Signs and outdoor display contractors.....	55.12
(g) Plumbers	110.25
Master.....	110.25
Master gas fitter	110.25
Well driller only	110.25
Well driller, pump and lawn sprinkler installer	110.25
Septic tank contractor.....	110.25
Storm sewer contractor.....	110.25
(c) Electrical contractors	
Class A.....	110.25
Class B.....	77.17
(i) Mechanical contractors	
Class A	165.37
Class B.....	110.25
Class C.....	77.17
Class D	77.17
Insulation contractor.....	110.25
Sheet metal contractor	110.25
Roller maker contractor and related work	66.15
Petroleum equipment contractor.....	110.25
(j) Sidewalk contractor	110.25
(k) Street Paving	110.25
(l) Swimming pool contractor.....	110.25
(m) Tinsmith	55.12
(n) Elevators	55.12
(o) Dredging	55.12
(p) Excavations and land clearing	55.12
(q) Drainage and sanitary sewers.....	55.12
(r) Seawall and docks	55.12
(s) Tent and awnings	55.12
(t) Unclassified contractors.....	55.12
(100)COPY MACHINES, SUPPLIES and EQUIPMENT (retail only)	110.25*
(101)COSMETICS	55.12*
(102)CREDIT ASSOCIATIONS, persons or agents thereof operating in the City supplying information or collecting accounts for members or others	55.12**
(103)CURIO DEALERS (retail only)	55.12*

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(104)DAIRY PRODUCTS	\$110.25*
(105)DANCING SCHOOLS. See: Schools	
(106)DATA, KEYPUNCH SERVICE, COMPUTER PROGRAMS, SOFTWARE	110.25**
(107)DATA PROCESSING SUPPLIES and EQUIPMENT; COMPUTER SUPPLIES and EQUIPMENT	110.25*
(108)DECORATORS	
(a) Interior Decorators	42.00**
(b) Persons engaged in the business of decorating streets or buildings, including the decorating or manufacture of floats or other parade items	33.07**
(109)DELICATESSENS	110.25*
(110)DELIVERY SERVICE	11.02**
(111)DENTISTS. See: Professionals	
(112)DEPARTMENT STORE	496.12*
(113)DETECTIVES or DETECTIVE AGENCY, PRIVATE	110.25**
(114)DICTATING SUPPLIES and EQUIPMENT (retail only)	110.25*
(115)DIRECTORIES, persons making or offering for sale, state, county or City directories, telephone or otherwise	110.25**
(116)DISINFECTANTS, FUMIGATORS or EXTERMINATORS	77.17**
Certified Pesticide Operator, each	19.84
Per Vehicle.....above tax, plus	6.88
(117)DOCTOR. See: Professionals	
(118)DRAFTSMAN	55.12
(119)DRUG STORE	220.50*
(120)DRY CLEANING. See: Laundry and Dry Cleaning	
(121)DUPLEX HOUSES. See: Rental Housing Units	

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(122)ELECTRICAL	
(a) Electrical fixtures (retail only)	110.25*
(b) Electronics; includes radio, television, recorders, hi-fi, stereo, and like items, sale of, whether new or used (retail only)	110.25*
(123)ELECTRICIANS. See: Contractors	
(124)ELEVATORS	
(a) Dealers in and agents for and including maintenance	110.25*
(b) Maintenance and repair service only	77.17**
(125)EMBALMERS. See: Funeral Directors	
(126)EMPLOYMENT, TEMPORARY HELP, REGISTRIES	
(a) Employment agency	110.25**
(b) Temporary help, baby sitting, modeling, theatrical agencies and nurse's registries	55.12**
(127)ENGINEERS. See: Professionals	
(128)EXPRESS COMPANY AGENT	110.25**
(129)EXTERMINATORS. Also See: Disinfectants, Fumigators or Exterminators	33.07**

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(130)FABRIC STORE	\$110.25*
(131)FEED and GRAIN DEALER (retail only)	110.25*
(132)FENCING. See: Contractors	
(133)FERTILIZER SALES	55.12*
(134)FILLING STATIONS. See: Automobile	
(135)FILM MAKER	55.12**
(136)FINANCIAL ADJUSTERS also known as PRORATERS, BUDGETEERS, DEBT MANAGERS, DEBT POOLERS, BUDGET BALANCERS, or similar designations whose principal business is making of arrangements on behalf of debtors with creditors for extending the time of payment of such debts, diminishing the amount of installment payments, or otherwise obtaining concessions for the payment of such debts, and which services a fee, commission, or other compensation is charged the debtor	110.25**
(137)FINANCE COMPANIES or MONEY LENDERS, (excluding pawnbrokers, salary purchasers, banks or building and loan associations). Those persons, firms or corporations who act as agent for making loans or financing the sale or purchase of obligations given for real or personal property	110.25**
(138)FIRE EXTINGUISHER, servicing and maintenance	55.12**
(139)FISH and SEAFOOD MARKET (retail only)	55.12*
(140)FLOOR COVERING	55.12*
(141)FLORIST. See: Garden Supplies	
(142)FOOD STORES. See: Groceries	
(143)FOUNDRY. See: Machine Shop	
(144)FRUIT, dealer or agent	
(a) Retail only	55.12*
(b) Fruit truck or wagon	55.12
(145)FUEL. See: Petroleum Products	
(146)FUNDS, administrators, consultants and planners of trust or pension funds, tax shelters	110.25**
(147)FUND RAISERS, PROFESSIONAL	110.25**
(148)FUNERAL DIRECTORS, UNDERTAKERS, and EMBALMERS	110.25**
Also see: Professionals and/or Undertakers	
(149)FURNITURE DEALERS or STORE	110.25*
(150)FURNITURE REPAIR SHOP	110.25**

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(151)GAMES and DEVICES. See: Amusements	
(152)GARAGES. See: Automobiles	
(153)GARDEN SUPPLIES, FLORISTS, FLOWERS and NURSERIES	
(a) Florists, and dealers in potted plants, including the right to sell cut flowers	55.12*
(b) Flowers, cut flowers only	22.05*
(c) Garden shop	110.25*
(d) Nursery, including dealing in nursery stock, potted plants and the right to sell cut flowers	55.12*
(e) Grass or sod (retail only)	55.12*

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(154)GAS, BOTTLED. See: Bottled Gas Sales	
(155)GASOLINE and OIL. See: Petroleum Products or Automobile	
(156)GIFT SHOP	110.25*
(157)GLASS and MIRROR, PLATE (retail only)	110.25*
(158)GOLF, MINIATURE. See: Amusements	
(159)GROCERY STORE.....	110.25*
(160)GROCERY SUPPLIES and EQUIPMENT (retail only).....	110.25*
(161)GUARD SERVICE.....	110.25**
(162)GUNS	
(a) Sale of all firearms	55.12*
(b) Gunsmiths	33.07**
(163)HAIRDRESSING, when not paying a beauty parlor license.....	33.07**
(164)HARDWARE STORE.....	110.25*
(165)RESERVED	
(166)HEALTH and/or HEALTH FOOD STORE (retail).....	110.25*
(167)HEALTH STUDIOS, gymnasiums, physical culture & slenderizing salons.....	55.12**
(168)HEARING AIDS	55.12*
(169)HEATING SUPPLIES and EQUIPMENT (retail only).....	110.25*
(170)HOBBY and TOY STORE.....	55.12*
(171)HOME OCCUPATIONS. See: CHAPTER 25	
(172)HOSPITALS, CLINICS, SANITARIUMS, INFIRMARIES or CONVALESCENT HOMES and NURSING HOMES	77.17**
(173)HOTELS or ROOMING HOUSES or MOTELS. See: Rental Housing Units	

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(174)ICE CREAM, YOGURT, FROZEN ICE, etc.	
(a) Retail Store.....	77.17*
(b) Retail store with drive-thru/carry out at window – (add).....	55.12
(c) Retail stand, temporary (maximum 10 days)	22.08
(d) Retail peddling, per vehicle	55.12
(175)IMPORT GOODS DEALERS.....	44.10*
(176)INSURANCE and BONDING COMPANIES	110.25**
(177)INSURANCE ADJUSTERS	110.25**
(178)INSURANCE AGENT or SALESMAN	44.10
(179)INTERIOR DECORATOR. See: Decorators	
(180)ITINERANT MERCHANTS. See: Merchant, Itinerant	

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(181)JANITORIAL, WINDOW CLEANING SERVICE.....	55.12**
(182)JEWELRY STORE.....	110.25*
(183)JEWELRY or WATCH REPAIR	22.08

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(184)KEROSENE. See: Petroleum Products	
(185)KINDERGARTENS. See: Nurseries	
(186)KNIFE, SCISSORS or SAW SHARPENER.....	16.53**

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(187)LABORATORIES	110.25**
(188)LABORATORY SUPPLIES and EQUIPMENT (retail only).....	110.25*
(189)LAND DEVELOPING COMPANIES	55.12
(190)LANDSCAPING, YARD CLEANING and LAWN WORK CONTRACTORS, TREE SURGEONS	55.12**
(191)LAUNDERETTES	
(a) 10 machines or less	77.17
(b) Each such machine in excess of the first 10.....	2.75
(192)LAUNDRY and DRY CLEANING	77.17**
(193)LEATHER and LEATHER GOODS.....	55.12*
(194)LETTER SERVICE, MULTIGRAPHING, XEROXING, DUPLICATING or MIMEOGRAPHING, PHOTO PRINTING.....	55.12**
(195)LIBRARY or BOOK EXCHANGE	22.05*
(196)LINEN SHOP	33.07*
(197)LINEN, TOWEL or APRON SUPPLY.....	110.25**
(198)LITHOGRAPHERS. See: Card writers and engravers	
(199)LOAN AGENTS. See: Finance Company	
(200)LOAN COMPANY. See: Finance Company	
(201)LOCKSMITHS.....	16.53*
(202)LUMBER (retail only).....	110.25*

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(203)MAGAZINE, BOOK or NEWSPAPER SALES.....	110.25*
(204)MANICURISTS	22.05
(205)MANUFACTURERS. Light manufacturing, research and development, center	496.12
plus 5 cents per square foot up to 100,000 square feet;	
3 cents per square foot over 100,000 square feet.	
(206)MANUFACTURERS' AGENTS	110.25**
(207)MAID SERVICE AGENCY	55.12**
(208)MAIL ORDER AGENCY	55.12**
(209)MARINE and BOAT DEALERS. See: Boats	
(210)MEAT MARKET	44.10*

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(211)MEDICAL and DENTAL SUPPLIES and EQUIPMENT (retail only)..... 110.25*

(212)MERCHANTS, DEALERS, AGENTS, BROKERS,

MANUFACTURERS or DISTRIBUTORS, merchants selling at retail or wholesale or on a commission basis. All merchants (*) classifications shall pay an additional tax based upon the rates set forth below. Every merchant or shopkeeper shall pay a tax based upon average annual inventory on hand at cost for the preceding fiscal year beginning August 1, and ending July 31, for each classification of merchandise as follows:

<u>Average Annual Inventory</u>	<u>Retail/Wholesale</u>
Less than \$1,000.00 in value	\$ 0
1,000.00 and less than \$ 5,000.00	0
5,000.00 and less than 10,000.00	0
10,000.00 and less than 20,000.00	0
20,000.00 and less than 30,000.00	0
30,000.00 and less than 40,000.00	55.12
40,000.00 and less than 50,000.00	110.25
50,000.00 and less than 60,000.00	220.50
60,000.00 and less than 75,000.00	385.87
75,000.00 and less than 100,000.00	661.50
100,000.00 and less than 150,000.00	771.75
150,000.00 and less than 200,000.00	1,433.25
200,000.00 and less than 250,000.00	2,205.00
250,000.00 and less than 300,000.00	2,756.25
300,000.00 and less than 350,000.00	3,150.00
350,000.00 and less than 400,000.00	4,410.00
400,000.00 and less than 500,000.00	5,512.50
Over 500,000.00 – At the rate of \$4.00 for each additional \$1,000.00	

The business application for any merchant classification (*) shall be returned with a report under oath, showing the average annual inventory for the preceding year.

(213)MERCHANTS, ITINERANT, itinerants, either principal or agent, temporarily engaged in the sale of goods, wares or merchandise at retail and occupying any building or structure for the sale thereof, in addition to any other tax receipt required, shall pay per month 110.25

In addition to paying the tax herein required, itinerants before the issuance of a tax receipt, must first post with the City Manager or his designee an acceptable surety company bond in the amount of \$2,500 guaranteeing that all commitments, contracts, or promises to customers shall be performed, and indemnifying such customers for any loss that may be occasioned by failure of such itinerants to perform or carry out such commitments, contracts, or promises.

(214)MESSENGER SERVICE or PACKAGE DELIVERY SERVICE
other than telegraph companies 22.05**

(215)MILK DEPOT (retail dairy products only) 33.07*

(216)MILK VENDING MACHINES. See: Coin Operated Devices

(217)MILLINERY (hat store) 110.25**

(218)MOBILE HOMES, CAMPERS and MOTOR HOMES, movers and hookup only 110.25**

(219)MONEY LENDERS. See: Finance Companies

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(220)MORTGAGES	
(a) Brokers. See: Real Estate	
(b) Company. See: Banks	
(221)MOTELS. See: Rental Housing Units	
(222)MOTION PICTURE, FILM MAKER. See: Film Maker	
(223)MOTION PICTURE THEATER. See: Amusements	
(224)MOTOR COURTS or MOTELS. See: Rental Housing Units	
(225)MOTORCYCLES and MINIBIKES. See: Automobiles	
(226)MOTOR VEHICLES. See: Automobiles	
(227)MOVING or TRANSFER COMPANY	110.25**
(228)MULTIGRAPHING and MIMEOGRAPHING. See: Letter Service	
(229)MUSIC SCHOOLS. See: Schools	
(230)MUSICAL INSTRUMENTS.....	110.25*

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(231)NEON SIGNS. See: Contractors, Signs and Outdoor Display	
(232)NEWSPAPERS, PERIODICALS & OTHER PUBLICATIONS	55.12*
(233)NEWSSTANDS	33.07
(234)NOVELTY SHOP (retail only) See: Card and Novelty Shop	
(235)NURSERIES and/or KINDERGARTENS	
(a) One to 15 children.....	16.53
(b) 16 to 30 children	33.07
(c) 31 to 45 children	77.17
(d) 46 to 75 children	110.25
(e) 76 to 100 children	165.37
(f) 101 and over children	220.50

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(236)OCULIST. See: Professionals	
(237)OFFICE SUPPLIES and EQUIPMENT (retail only).....	110.25*
(238)OIL (retail only) See: Petroleum Products	
(239)OPTICAL GOODS and SUPPLIES, including what is generally known as optical laboratory when not paying an oculist or optometrist tax (retail only).....	110.25*
(240)OPTICIAN. See: Professionals	
(241)OPTOMETRIST. See: Professionals	
(242)ORNAMENTAL SHRUBS and NURSERYMEN. See: Garden Supplies	
(243)OSTEOPATHS. See: Professionals	
(244)OUTDOOR DISPLAY CONTRACTOR. See: Contractor	
(245)OXYGEN and AIR PRODUCTS	110.25*

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(246)PAINTING or PAINTER. See: Contractor	
(247)PAINT and/or WALLPAPER STORE.....	110.25*
(248)PALMIST. See: Fortune-Tellers	
(249)PAPERHANGERS. See: Contractors	
(250)PAPER PRODUCTS (retail only)	110.25*
(251)PARKING LOTS. See: Automobiles	
(252)PEDDLERS. See: Section 14.140	
(253)PET SHOPS and PET GROOMING	55.12*
(254)PETROLEUM PRODUCTS	
(a) Retail fuel oil truck for the delivery of kerosene or other fuel to the homes, for each vehicle.....	20.67
(b) Retail dealers in motor vehicle lubricating oil, when not paying an automobile service station tax	33.07*
(c) Retail gas trucks for the delivery of natural, artificial or mixed gas, or other fuel within the City, to homes, parks, or businesses, each vehicle	20.67
This tax is not applicable when sold at an established place of business paying a merchants or manufacturers license.	
(255)PHARMACIES. See: Drug Stores, Professionals	
(256)PHRENOLOGISTS. See: Fortune-Teller	
(257)PIANO and ORGAN TUNERS.....	22.05**
(258)PINBALL MACHINES. See: Coin-Operated Machines	
(259)PISTOLS and GUNS. See: Guns	
(260)PHOTOGRAPHERS	
(a) Maintaining an established studio in the City	33.07
(b) Itinerant photographers	110.25**
(c) Resident or itinerant employing the sale of coupons, tickets or any other scheme or device for the purpose of permitting persons to participate in the same where any reward is to be made or claims to be made of any photograph.....	110.25**
In addition to paying the business tax herein required, all photography studios and itinerant photographers, before the issuance of a tax receipt, must first post with the City Manager or his designee an acceptable surety company bond in the amount of \$2,500.00 guaranteeing that all commitments, contracts, or promises to customers shall be performed, and indemnifying such customers for any loss that may be occasioned by failure of such photographers to perform or carry out such commitments, contracts, or promises.	
(261)PHYSICIANS and SURGEONS. See: Professionals	
(262)PLASTERERS. See: Contractors	
(263)PLUMBERS. See: Contractors	
(264)PLUMBING SUPPLIES and EQUIPMENT (retail only).....	110.25*
(265)POOL and BILLIARD SUPPLIES (retail only).....	110.25*
(266)RESERVED	
(267)PRESSING. See: Laundry and Dry Cleaning	
(268)PRINTERS or PRINTING SHOPS	55.12**
(269)PRINTING SUPPLIES and EQUIPMENT (retail only)	110.25*

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(270) PROFESSIONALS, as follows:

(a) Accountants, CPAs, Auditors	55.12
(b) Acupuncturist, certified	110.25
(c) Architects	55.12
(d) Attorneys at Law	110.25
(e) Barber Assistant, Barber	16.53
Barber Teachers, Intern Teachers	33.07
(f) Chiropractor, Chiropractor Assistant II	110.25
(g) Cosmetologist	16.53
Cosmetology Instructors	33.07
(h) Dentists	110.25
Dental Radiographer, Dental Hygienist	44.10
(i) Dispensing Opticians	44.10
Dispensing Opticians Apprentice	33.07
(j) Engineers	55.12
(k) Land Surveyors	55.12
(l) Landscape Architect	55.12
(m) Funeral Directors and/or Embalmers	110.25
Intern Embalmer and/or Funeral Director	33.07
Concurrent Intern	33.07
Embalmer Apprentice	33.07
Director Disposer	110.25
(n) Massage Therapist	33.07
(o) Physicians	110.25
Physicians Assistant, Temporary/Limited Physician	110.25
Physical Therapist	110.25
Occupational Therapist	110.25
(p) Hearing Aid Specialty	33.07
(q) Naturopath	110.25
(r) Nursing Home Administrator	110.25
(s) Nurses (R.N., L.P.N. and A.R.N.P.)	44.10
(t) Optometrist	110.25
(u) Osteopathic Medical Examiner/Physician	110.25
Osteopathic Physician Assistant	110.25
(v) Pharmacist	waived*
Pharmacist Consultant	waived*
(w) Deputy Pilot, State Pilot	33.07
(x) Podiatrist	110.25
(y) Psychologist	110.25
Mental Health, Marriage/Family Therapist, School Psychologist, Social Worker	33.07
(z) Veterinarian	110.25

*Florida State Statute 205.196

(271) PROPERTY MANAGEMENT/LEASING/ADMINISTRATIVE OFFICES – on site only

for services of complex	110.25**
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(272) PUBLIC SERVICE, rendered for a fee and not specifically provided for in other

sections herein	33.07
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(273) PUBLIC UTILITIES, when plants, substations or offices located in the City and not paying a

license tax or fee under franchise agreement	110.25
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(274)RADIO. See: Electronics	
(275)RADIO BROADCASTING	
AM Station only	220.25
FM Station only	206.71
Combined AM and FM Station	330.75
Television Station	413.43
(276)REAL ESTATE	
(a) Appraiser	33.07
(b) Brokers	44.10
(c) Salesman	33.07
A separate business tax shall be required for each real estate salesman employed by a broker during any business tax year. Each real estate broker shall be liable for, and responsible to, the City for the business tax for each salesman or broker salesman whose certificate is placed with him. Any person who carries a valid real estate registration certificate is considered to be actively engaged in the real estate business (unless currently on the Florida Real Estate Commission inactive broker or salesman lists) making him subject to the business tax above.	
(d) Real estate rental agent or agency, each location	44.10**
(e) Mortgage broker, (excluding brokers employed by a bank, building and loan association or any other lending agency)	33.07**
(277)RECORD, TAPE, VIDEO TAPE, RELATED ELECTRONIC EQUIPMENT and LIKE ITEMS . . . RENTAL/LEASING	55.12*
(278)REFRIGERATORS. See: Appliances	
(279)RENTAL HOUSING UNITS	
(a) Hotels, not exceeding 6	55.12
Each additional bedroom	1.37
(b) Apartments and duplexes	11.02
For each additional single bedroom unit	1.37
For each unit with 2 or more bedrooms an additional	1.98
(c) Motels, not exceeding 6 bedrooms	55.12
Each additional bedroom	1.37
(d) Dwelling house, each rental house in excess of one	11.02
No business tax receipt shall be issued hereunder for any such apartment house unless the applicant shall have first produced such license from the State or any department or bureau thereof as shall be required by the laws of Florida. The closing of any such apartment house by the State Board of Health or the County Board of Health, or the City Health Officer or the revocation of any license to such apartment house issued by the State, County, or any bureau or commission thereof shall automatically revoke any authorization issued by the City for the operation of such apartment house.	
(280)RENTALS, persons renting machinery, or other equipment, whether incidental to or connected with any other business or not:	
(a) Light equipment, lawn mowers, hospital equipment, household wares, clothing, costumes and the like	77.17**
(281)REPAIR SHOPS and SERVICES, other than garage and machine	33.07**

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(282)RESTAURANTS.....	44.10**
(a) In addition to the flat rate applicable to all restaurants, a graduated assessment determined by the number of seats, chairs, stools, bench or booth seating spaces shall be applied as follows:	
One to 20	24.80
21 to 40	34.45
41 to 100	59.53
Over 100	127.89
(b) In addition to the fixed restaurant business tax and the graduated assessment predicated on number of seats, if applicable, the following fixed business tax shall be paid:	
(1) Carryout, delivery or drive-thru	110.25
(2) Catering	110.25
(3) Bar, tavern, lounge	44.10
(283)RESTAURANT SUPPLIES and EQUIPMENT (retail only)	110.25*
(284)RINKS, SKATING or BICYCLE. See: Amusements	
(285)ROOFERS. See: Contractors	
(286)ROOFING SUPPLIES and EQUIPMENT (retail only)	110.25*
(287)RUG and/or CARPET CLEANERS and INSTALLERS	
(a) Rug or carpet cleaners	77.17**
(b) Installation and service	77.17**

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(288)SAFETY SUPPLIES and EQUIPMENT (retail only).....	110.25*
(289)SAND or SHELL DEALERS. See: Builders Supplies	
(290)SANITARY SUPPLIES and EQUIPMENT (retail only).....	110.25*
(291)SANITARIUMS. See: Hospitals	
(292)SCHOOLS, art, business, dancing, music, dramatic, physical culture:	
(a) One to 50 pupils	22.05
(b) Over 50 pupils.....	33.07
(293)SEAWALL and DOCK CONSTRUCTION and REPAIR. See: Contractors	
(294)SECURITY SYSTEMS SALES and SERVICE	55.12*
(295)SEED, FEED and GRAIN (retail only)	110.25*
(296)SERVICE, OPERATION, PROCESSING CENTER	496.12
Plus 5 cents per square foot up to 100,000 square feet; 3 cents per square foot over 100,000 square feet	
(297)SEPTIC TANK CLEANERS	55.12*
(298)SEPTIC TANK CONTRACTORS. See: Contractors	
(299)SEWING and TAILORING	55.12**
(300)SHOE REPAIR.....	33.07**
(301)SHOE STORE	110.25*
(302)SHOOTING GALLERY. See: Amusements	
(303)SHOWS. See: Amusements	
(304)SIGN CONTRACTORS. See: Contractors	

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(305)SIGN PAINTER	\$55.12
(306)SKATING RINKS. See: Amusements	
(307)SOLICITORS. See: Section 14.140	
(308)SOUND TRUCK. See: Advertising	
(309)SPORTING GOODS	110.25*
(310)STAMP SHOP. See: Coin and Stamp Shop	
(311)STATIONERY SHOP. See: Card and Novelty Shop	
(312)STEREO and HI-FI SHOP. See: Electrical	
(313)STENOGRAPHERS, public.....	11.02*
(314)STOCKS. See: Brokers	
(315)SUBCONTRACTORS. See: Contractors	
(316)SUBSCRIPTION AGENTS, not applicable to a paper boy delivering on regular newspaper route or selling newspapers in area authorized by the City Manager. See: Peddlers	
(317)SUNDRY STORE (retail only)	110.25*
(318)SURGEONS. See: Professionals	
(319)SWIMMING POOL SUPPLIES (retail only).....	110.25*

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(320)TACKLE SHOP	110.25*
(321)TAXICABS or other vehicles for hire	55.12**
(322)TAXIDERMIST	55.12**
(323)TEA or COFFEE STORES.....	55.12*
(324)RESERVED	
(325)TELEPHONE ANSWERING SERVICE.....	33.07**
(326)TELEPHONE COMPANIES. See: Public Utilities	
(327)TELEPHONE SOLICITATIONS, any person, firm or corporation soliciting by telephone and business	110.25**
(328)TENT SHOWS. See: Amusements	
(329)TERMITE EXTERMINATORS. See: Exterminators	
(330)THEATER, MOTION PICTURES. See: Amusements	
(331)TILESETTERS. See: Contractors	
(332)TINSMITH. See: Contractors	
(333)TIRE DEALERS.....	110.25*
(334)TOBACCO DEALERS. See: Cigar	
(335)TOWEL SUPPLY COMPANIES. See: Laundries	
(336)TRADING STAMP COMPANIES	110.25*
(337)TRAVEL AGENCIES or BUREAUS	55.12**

(Defined as any person who shall operate, maintain or conduct in the City, a place of business for the solicitation of passenger transportation or for the sale, exchange, barter or transfer of passenger transportation or tickets by water, rail, air or motor or shall hold itself out as being in the business of acting as intermediary or medium between carriers of such passengers and the traveling public and shall receive compensation for such services either from carriers, or passengers; provided nothing herein contained shall be construed to apply to carriers selling directly transportation over their own respective lines.)

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(338)TREE SURGEONS. See: Landscaping
(339)TROPHIES 55.12*
(340)TYPEWRITERS
 (a) Repair 77.17
 (b) Sales 110.25*

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(341)UNCLASSIFIED, any business, profession or occupation not otherwise provided for herein 55.12**
(342)UNCLASSIFIED RETAIL STORE 110.25*
(343)UNDERTAKERS or FUNERAL DIRECTORS. See: Professionals
(344)UPHOLSTERERS and/or FURNITURE REPAIRS 110.25**

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(345)VENDING MACHINE. See: Coin Operated Devices
(346)RESERVED

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(347)WALL PAPER STORE. See: Paint
(348)WATCHMAKERS and REPAIR OF JEWELRY. See: Jewelry and Watch Repair
(349)WASH RACKS. See: Automobiles
(350)WEIGHING MACHINES. See: Coin Operated Devices
(351)WELL DRILLERS. See: Contractors
(352)WIGS 110.25*
(353)WINDOW WASHERS or CLEANING 22.05**
(354)WOOD DEALERS 11.02*
(355)WOODWORKING and REPAIRS 110.25**
(356)WRECKER SERVICE. See: Automobile

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(357)X-RAY EQUIPMENT and SUPPLIES (retail only) 110.25*

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(358)YARD MAINTENANCE. See: Landscaping
(359)YARN SHOP 110.25**

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- NOTE: * Indicates the merchant classification
- ** In addition to the flat business tax levied for such business classification, an additional graduated tax, predicated on the number of employees, shall be charged as follows:
- | | |
|-------------------------|---------|
| One – 3 employees | \$ 0.00 |
| 4-5 employees..... | 13.77 |
| 6-10 employees..... | 34.17 |
| 11-25 employees..... | 68.90 |
| Over 25 employees..... | 102.53 |
- Plus \$2.00 for each employee over first 25

(Ord. No. 180, 4-18-67; Ord. No. 244, 3-16-71; Ord. No. 248, 9-21-71; Ord. No. 254, 1-1-72; Ord. No. 578, 5-6-86; Ord. No. 986, 9-29-98; Ord. No. 1208, 7-17-07; Ord. No. 1274, 6-15-10)

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