

ORDINANCE NO. _____

AN ORDINANCE OF THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA, AMENDING CHAPTER 102 OF THE CODE OF THE CITY OF MIAMI BEACH, ENTITLED "TAXATION," BY AMENDING ARTICLE V, ENTITLED "LOCAL BUSINESS TAX," BY AMENDING SECTION 102-379, "SCHEDULE OF TAXES," BY CREATING THE BUSINESS TAX CATEGORY OF "SHORT TERM RENTALS," AND UPDATING THE "SCHEDULE OF TAXES;" PROVIDING FOR REPEALER, SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

WHEREAS, the City of Miami Beach (the "City") currently has the following Business Tax Receipt categories for businesses engaged in transient, short-term rentals: Bed and Breakfast Inn, Boardinghouse, Hotel, Rooming Houses, Lodging Houses, Boarding Houses and/or Hostels; and

WHEREAS, there is an increase in the number of individuals and businesses wishing to engage in legal transient, short-term rentals, and there must be a Business Tax classification for these transient, short-term rental business endeavors in multi-family residential properties where such activities are legally permissible; and

WHEREAS, the Administration is proposing an amendment to Section 102-379 of the City Code which shall create a "Transient, Short-Term Rental" Business Tax category, in conjunction with an update to the schedule of taxes for Fiscal Year 2015/16 rates that was approved during the prior year's budget cycle; and

WHEREAS, the creation of this category would assist in monitoring transient, short-term rental businesses, and provide the City with virtual data needed to publish a listing of approved transient, short-term rental businesses for visitors to the City; and

WHEREAS, the creation of the Short-Term Rental Business Tax classification will greatly assist the Finance, Planning, Building, Fire and Code Compliance Departments with the regulation of transient, short-term rental activities in the City; and

WHEREAS, these amendments are necessary to accomplish all of the above objectives.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COMMISSION OF THE CITY OF MIAMI BEACH, FLORIDA:

SECTION 1. That Chapter 102 entitled "Taxation," Article V entitled "Local Business Tax," Section 102-379 entitled "Schedule of Taxes," of the Code of the City of Miami Beach is hereby amended as follows:

Sec. 102-379. – Schedule of taxes, effective October 1, 2016

Occupation Code	Business Tax Category	Amount	Amount
	A		
95000200	Accountant, auditor; requires state license	—256.00	<u>269.00</u>
95000300	Acupuncturist; requires state license	—222.00	<u>233.00</u>
95000400	Assisted living facility (ALF); requires state license:		
	1. First 10 beds	—202.00	<u>212.00</u>
	2. Each additional bed	—6.00	<u>6.00</u>
95000500	Advertising, all kinds	—222.00	<u>233.00</u>
95901000	Adult entertainment establishments; must be 300 ft. from schools and churches	—6,382.00	<u>6,701.00</u>
95000601	Agents, bureau, brokers, operators or dealers of all kinds, including commercial, insurance, loans, claims, transportation, manufacturer or any other kind of business or occupation except pawnbrokers, for each class of business handled, etc, unless covered elsewhere in this section; appropriate license required:		
	1. Each firm	—222.00	<u>233.00</u>
	2. Ea. individual as salesman	—95.00	<u>100.00</u>
	3. Ea. individual as broker	—222.00	<u>233.00</u>
	4. Business broker	—222.00	<u>233.00</u>
	5. Business consultant	—256.00	<u>269.00</u>
	Alcohol beverage establishments selling beer, wine and/or liquor for consumption on premises:		
95000700	1. Open after midnight, closing no later than 2:00 a.m.	—1,259.00	<u>1,322.00</u>
95000701	2. Open after 2:00 a.m., closing no later than 5:00 a.m.	—4,187.00	<u>4,396.00</u>
	All other businesses not specifically named (per § 102-380 of this Code):		
95240015	1. General business office uses	—190.00	<u>200.00</u>
95240030	2. Heavy/industrial	—326.00	<u>342.00</u>

	Alterations/tailor:		
95000550	1. Each shop	194.00	<u>204.00</u>
95000551	2. In another shop	95.00	<u>100.00</u>
	Antique dealer, those who deal in pre owned merchandise are not required to obtained a secondhand dealer license		
95000800		504.00	<u>529.00</u>
	Apartment buildings (rental), not including kitchens and bathrooms; (insurance and state license required):		
95700000	1. 4 rental units or less		
	2. 5-15 rental units	74.00	<u>78.00</u>
	Each additional rental unit	6.00	<u>6.00</u>
95001000	Appraiser	222.00	<u>233.00</u>
95001100	Arcade:	222.00	<u>233.00</u>
	1. Each coin machine		
95011801	(game/jukebox)	101.00	<u>106.00</u>
95001200	Architect; state license required	256.00	<u>269.00</u>
95001300	Armored car service	256.00	<u>269.00</u>
	Arms, ammo, pistols, knives, etc.:		
95001400	1. Dealer, alone or in connection with any other business	504.00	<u>529.00</u>
	2. Each employee	87.00	<u>91.00</u>
95001401	3. Starting, tear gas and B.B. guns	504.00	<u>529.00</u>
	Artists, including, retouching, sketching, cartooning, crayon or ferrotype or other similar line		
95001500		101.00	<u>106.00</u>
	Attorneys; appropriate license required		
95001600		256.00	<u>269.00</u>
	Auction business; state license required		
95001650		4,187.00	<u>4,396.00</u>
	Auto teller machine (off premises of financial institution) (each machine)		
95003602		222.00	<u>233.00</u>
	Auto/truck:		
95008302	1. Body shop/garage/storage	329.00	<u>345.00</u>
	2. Broker (no vehicles on premises)		
95000630		222.00	<u>233.00</u>
95001704	3. Dealer	442.00	<u>464.00</u>
	4. Reserved		

	5. Reserved		
95008303	6. Painting	— 382.00	<u>401.00</u>
95001707	7. Parking garage	— 256.00	<u>269.00</u>
95001701	8. Rental agency	— 1,575.00	<u>1,654.00</u>
	9. Sub rental agency (no cars on location)	— 504.00	<u>529.00</u>
95001703		— 504.00	<u>529.00</u>
95001900	10. Auto shipper (required bond)	— 295.00	<u>310.00</u>
95008305	11. Wash and detailing, mobile		
	12. Wash and detailing and gas station, etc.	— 222.00	<u>233.00</u>
	Automobile for hire, limousines, except sightseeing busses:		
95001708	1. Each automobile	— 349.00	<u>366.00</u>
95001709	2. Each private or nursery bus, per bus	— 222.00	<u>233.00</u>
95001705	3. Limousine service	— 301.00	<u>316.00</u>
	Each limousine (insurance required)	— 95.00	<u>100.00</u>
95001706	B		
	Baggage and transfer business, including moving companies	— 315.00	<u>331.00</u>
95002000		— 222.00	<u>233.00</u>
95002100	Bail bonds		
	Bakery, wholesale; state agricultural license required		
	NOTE: For any retail sales a separate business tax receipt is required:		
95002200	1. Five employees or less	— 122.00	<u>128.00</u>
	2. Six to 25 employees	— 269.00	<u>282.00</u>
	3. Over 25 employees	— 329.00	<u>345.00</u>
	Barbershop (with or without manicurist and shoeshine stands, each shop); requires a state license; each barber needs to have his own business tax receipt:		
095002400	1. With one to five chairs	— 222.00	<u>233.00</u>
	2. With six to ten chairs	— 274.00	<u>288.00</u>
	3. With 11 to 15 chairs	— 336.00	<u>353.00</u>
	4. Each chair over 15	— 26.00	<u>27.00</u>
95002401	Barber; requires state license	— 26.00	<u>27.00</u>
	Baths, Turkish, mineral, sun or similar	— 222.00	<u>233.00</u>
95000665			

	Beach front concession:		
02002600	1. Upland fee, per unit	— 20.00	<u>21.00</u>
95002601	2. Per equip, activity/location	— 734.00	<u>771.00</u>
	Beauty parlors, hairdressing, facial, nail shop, etc., each shop; state license required; each manicurist/beautician needs to have their own business tax receipt:		
95002700	1. With one to five chairs	— 222.00	<u>233.00</u>
	2. With six to ten chairs	— 274.00	<u>288.00</u>
	3. With 11 to 15 chairs	— 336.00	<u>353.00</u>
	4. Each chair over 15	— 26.00	<u>27.00</u>
95002701	Beautician; state license required	— 26.00	<u>27.00</u>
95002750	Bed and breakfast inn; state license required		
	1. From one to 15 rooms	— 202.00	<u>212.00</u>
	2. Each additional room	— 19.00	<u>20.00</u>
	Bicycle, rent and repair		
95002800	NOTE: Retail sales needs separate business tax receipt	— 222.00	<u>233.00</u>
95002900	Billiards, pool tables (each table)	— 122.00	<u>128.00</u>
95003100	Boardinghouse (as defined in section 17-1 of this Code):		
	1. From one (1) to fifteen (15) rooms	— 188.00	<u>197.00</u>
	2. Each additional room	— 19.00	<u>20.00</u>
	Boat, ship, watercraft, surfboards; insurance required:		
95003407	1. Boat slips	— 74.00	<u>78.00</u>
95003402	2. Commercial passenger boat (per boat)	— 95.00	<u>100.00</u>
95003406	3. Commercial docks	— 134.00	<u>141.00</u>
95003403	4. Charter (per boat)	— 95.00	<u>100.00</u>
95003410	5. Dealer (new)	— 442.00	<u>464.00</u>
95000603	6. Dealer broker (used)	— 382.00	<u>401.00</u>
95003408	7. Docks (per linear foot)	— 5.00	<u>5.00</u>
95003416	8. Ferry terminal	— 670.00	<u>704.00</u>
95009550	9. House barges	— 228.00	<u>239.00</u>
95003200	10. Livery (renting) requires special approvals and insurance:		

	Each additional five boats or fraction	74.00	<u>78.00</u>
99003417	11. Boat or surfboard rentals, as an accessory use in hotels under current zoning ordinance (requires special approvals and insurance): One to eight units (total of both)	295.00	<u>310.00</u>
	Each additional five units (total of both)	74.00	<u>78.00</u>
95003412	12. Yards and ways doing repair work	504.00	<u>529.00</u>
95003401	13. Sightseeing, excursion	631.00	<u>663.00</u>
95003418	14. Storage bases and sheds	631.00	<u>663.00</u>
95003404	15. Towing and lightering	222.00	<u>233.00</u>
95003415	16. Water taxi: One to three boats	336.00	<u>353.00</u>
	Each additional boat	134.00	<u>141.00</u>
95003550	Bowling alley, per alley	74.00	<u>78.00</u>
95003600	Building and loan associations, mortgage companies, saving and loan associations, financial institutions (each branch thereof); state license required	757.00	<u>795.00</u>
	C		
95003700	Cabanas (each)	16.00	<u>17.00</u>
95004101	Caterers operating mobile unit, designed and intended for the purpose of vending from such mobile unit sandwiches, pastries, candy, beverages, soft drinks and like items to workmen on construction sites, city shops, and yards (one permit shall be issued for each construction & state license required.	342.00	<u>359.00</u>
N/A	Charitable, etc, organizations; occasional sales, fundraising		
95004200	Check cashing office	222.00	<u>233.00</u>
95004500	Chiropractor	256.00	<u>269.00</u>
95004700	Clerical office (mail order, requires bond)	222.00	<u>233.00</u>
95004800	Clinic, medical, dental	336.00	<u>353.00</u>

	Closing out sale:		
95004900	Good for 30 days	—805.00	<u>845.00</u>
95004901	Additional 15-day periods	—504.00	<u>529.00</u>
95005000	Coin dealers	—222.00	<u>233.00</u>
	Coin operated merchandise or service vending machines, except machines vending newspapers or drinking cups not otherwise provided for herein:		
	Distributor, coin operated machine	—295.00	<u>310.00</u>
	1 cent to 25 cent machines (each mach)	—26.00	<u>27.00</u>
	25 cent machines and over (each mach)	—42.00	<u>44.00</u>
95005102	Collection agency	—222.00	<u>233.00</u>
95005200	Consultant, advisor, practitioners	—256.00	<u>269.00</u>
95004600	Condo (no state license required)		
95800000	Conditional use		
95400000	Convention service bureau	—222.00	<u>233.00</u>
95005300	Counselor, marriage, etc.	—256.00	<u>269.00</u>
95019802	Court reporter	—222.00	<u>233.00</u>
95005500	Credit bureau	—222.00	<u>233.00</u>
95240028	Currency exchange	—222.00	<u>233.00</u>
95000627			
	D		
	Dance hall/entertainment establishment; (for entertainment establishments without dancing, see entertainment establishments):		
	1. Dance hall/entertainment establishment without alcohol (see Sec. 142-1362(b) for after hours dance halls)	—1,259.00	<u>1,322.00</u>
95005800			
	2. Dance hall/entertainment establishment with alcohol	—222.00	<u>233.00</u>
95005805			
	Additionally, for occupancy loads of 200 or more, nightclub fee of \$3.00 per person occupant load, based upon max. occupant load		
03005825	from building/fire department	—3.00	<u>3.00</u>

95015701	Day care center, nursery school HRS state license required	—315.00	<u>331.00</u>
	Dealers in pre-owned/secondhand merchandise:		
	1. Goods other than wearing apparel	—382.00	<u>401.00</u>
95017000			
95017001	2. Wearing apparel	—431.00	<u>453.00</u>
	Dental hygienists; state license required	—222.00	<u>233.00</u>
95005910			
95005900	Dentist; state license required	—256.00	<u>269.00</u>
95006100	Dietician; state license required	—256.00	<u>269.00</u>
	Doctors, physicians (all others); state license required	—256.00	<u>269.00</u>
95006200			
95006300	Doctors, hospital staff; state license required	—134.00	<u>141.00</u>
	Doctors, physicians assistant; state license required	—74.00	<u>78.00</u>
95006400			
95006500	Dog grooming or small animal clinic	—256.00	<u>269.00</u>
	E		
95006600	Electric light company	10,601.00	<u>11,131.00</u>
	Electrologists; state license required	—256.00	<u>269.00</u>
95006700			
95006800	Employment agency (bond required)	—222.00	<u>233.00</u>
	Engineers, all; state license required	—256.00	<u>269.00</u>
95006900			
	Entertainment establishments; (see dance hall/entertainment establishment for establishments with dancing)		
	Entertainment establishments without dance hall	—222.00	<u>233.00</u>
95240029			
95007100	Equipment rental	—222.00	<u>233.00</u>
95006801	Escort service (bond required)	—222.00	<u>233.00</u>
	Express mail service:		
	1. P.O. box rentals, packing and sending; on-site copy, fax, money order, office supplies, stamps, money wire agent, notary, passport photos	—442.00	<u>464.00</u>
95007250			

95007251	2. All of number 1, plus answering service (5 phones):	—509.00	<u>534.00</u>
	Each additional phone	—27.00	<u>28.00</u>
F			
95018701	Fax service:	—256.00	<u>269.00</u>
	Accessory to main occupation	—74.00	<u>78.00</u>
95007400	Fire prevention service	—222.00	<u>233.00</u>
95007500	Florist	—256.00	<u>269.00</u>
95007600	Flower stand, selling cut or potted flowers or plants	—194.00	<u>204.00</u>
	Food sales (retail inventory) each business, if zoning permits, will be allowed to sell any retail food item; however, all items will be totaled in their inventory assessment; state license required:		
95007700	1. 1st \$1,000 of value or less	—261.00	<u>274.00</u>
95007701	2. Each \$1,000--\$89,999 of value	—26.00	<u>27.00</u>
	3. From \$90,000--\$199,999 of value	—2,681.00	<u>2,815.00</u>
	4. From \$200,000--\$499,999 of value	—4,020.00	<u>4,221.00</u>
	5. From \$500,000 and over	—5,360.00	<u>5,628.00</u>
95007104	Formal rental	—222.00	<u>233.00</u>
	Fortunetellers, palmists, clairvoyants, astrologers, phrenologists, physiognomist, numerologists, mind readers and others of a similar nature		
95007900	1. Where not gratuitous, not in a nightclub or accessory to main business, each individual	—2,097.00	<u>2,202.00</u>
95007950	Fruit, nut, packing, shipping, subject to the provisions of this chapter:	—504.00	<u>529.00</u>
95008000	1. As an accessory	—329.00	<u>345.00</u>
95008002	Fuel dealers, bottled gas, etc.:	—74.00	<u>78.00</u>
95008100	1. Fuel oil dealer	—382.00	<u>401.00</u>
95008101	2. Fuel bottled gas dealer	—188.00	<u>197.00</u>
95008120	3. Wood yard dealer	—148.00	<u>155.00</u>
95008200	Funeral home	—784.00	<u>823.00</u>
G			

95008001	Gallery	402.00	<u>422.00</u>
	Garbage, waste contractor insurance required; see Chapter 90, Article IV for all requirements; state license required		
95008404	1. Biohazardous	631.00	<u>663.00</u>
95008401	2. Franchise	631.00	<u>663.00</u>
95008403	3. Hazardous	631.00	<u>663.00</u>
95008402	4. Recycling (DERM permit)	631.00	<u>663.00</u>
95008400	5. Roll off	631.00	<u>663.00</u>
95008500	Gas companies	10,601.00	<u>11,131.00</u>
95008550	Gasoline wholesale dealer	3,143.00	<u>3,300.00</u>
	1. Where only fuel oil not more volatile than diesel oil and (not exceeding 15,000 barrels in quantity is stored		
95008600		737.00	<u>774.00</u>
	General merchandise retail sales (see also merchants category): Merchant sales (based on cost of inventory):		
95012065	1. 1st \$1,000 of value or less	269.00	<u>282.00</u>
	2. Each additional \$1,000--\$99,999	22.00	<u>23.00</u>
95012065			
95012066	3. From \$100,000--\$199,000	2,681.00	<u>2,815.00</u>
95012066	4. From \$200,000--\$499,000	4,020.00	<u>4,221.00</u>
95012966	5. From \$500,000 and over	5,361.00	<u>5,629.00</u>
95008802	Golf driving courses	134.00	<u>141.00</u>
95008801	Golf miniature courses	301.00	<u>316.00</u>
95008800	Golf pro	222.00	<u>233.00</u>
	Guard, watchman, patrol agency; state license required	256.00	<u>269.00</u>
95006150			
	H		
95021500	Hall for hire	148.00	<u>155.00</u>
95006255	Healers, magnetic	631.00	<u>663.00</u>
	Health club, gym (a letter of approval or exemption from state department of agriculture and consumer services required)	222.00	<u>233.00</u>
95009100			
95009200	Health maintenance plan	222.00	<u>233.00</u>
	Home based business (plus occupation)	32.00	<u>34.00</u>
95000619			

95006200	Homeopathic physicians; state license required	—256.00	<u>269.00</u>
95009500	Hotel; state license required: 1. First 15 rooms 2. For each additional room over 15	—256.00 —18.00	<u>269.00</u> <u>19.00</u>
95009600	Hypnotist, hypnotherapist	—222.00	<u>233.00</u>
I			
95009700	Immigration service	—222.00	<u>233.00</u>
95009800	Import and export dealer	—222.00	<u>233.00</u>
95009900	Income tax service: 1. Reserved 2. Inside only	—222.00	<u>233.00</u>
95010000	Installers, floor covering, carpet, tiles, glass, etc.	—222.00	<u>233.00</u>
95000606	Insurance agency	—222.00	<u>233.00</u>
95010200	1. Adjuster	—222.00	<u>233.00</u>
95000649	2. Insurance broker	—222.00	<u>233.00</u>
95010100	3. Casualty and liability	—322.00	<u>338.00</u>
95010105	4. Company	—322.00	<u>338.00</u>
95010101	5. Fire	—322.00	<u>338.00</u>
95010102	6. Industrial	—322.00	<u>338.00</u>
95010103	7. Life	—322.00	<u>338.00</u>
95010300	Interior decorators whose business is confined to furnishing curtains, draperies, hangings, furniture, etc., exclusively	—256.00	<u>269.00</u>
95010301	Interior designers; state license required	—256.00	<u>269.00</u>
95010400	Investment counselor; state license required	—222.00	<u>233.00</u>
J			
95010500	Janitorial and maid service (bond required)	—256.00	<u>269.00</u>
95010600	Jewelers shall be required to pay merchant's business tax determined as follows; (based on cost of inventory): 1. 1 st \$1,000 of value or less 2. Each additional \$1,000--\$99,999	—269.00 —269.00 —22.00	<u>282.00</u> <u>282.00</u> <u>23.00</u>
95010601	3. From \$100,000--\$199,000	—2,681.00	<u>2,815.00</u>
95010601	4. From \$200,000--\$499,000	—4,020.00	<u>4,221.00</u>

95010601	5. From \$500,000 and over	5,361.00	<u>5,629.00</u>
K			
95010700	Key machines	32.00	<u>34.00</u>
L			
95010900	Laboratory (chemical, dental, optical, x-ray, etc.) (independent); state license required	295.00	<u>310.00</u>
95010901	Laboratory technicians, including the taking of blood pressure	256.00	<u>269.00</u>
95011000	Land development companies; state license required	1,361.00	<u>1,429.00</u>
95011100	Landscape architects, contractors, nursery men, etc.	256.00	<u>269.00</u>
95011200	Landscape maintenance	60.00	<u>63.00</u>
95015601	Laser photo printing service	202.00	<u>212.00</u>
95011302	Laundry dry cleaners	382.00	<u>401.00</u>
95011303	Laundry dry cleaners (remote location)	122.00	<u>128.00</u>
95011304	Laundry coin operated location, each (includes accessory folding and hand ironing)	256.00	<u>269.00</u>
95011305	Laundry (coin equipment distributor)	295.00	<u>310.00</u>
95011307	Each machine	6.00	<u>6.00</u>
95011307	Laundry, coin operated equipment not licensed by one of the above listings, each machine	6.00	<u>6.00</u>
04007701	Liquor sales/merchant sales (based on cost of inventory):		
	1. First \$1,000 of value or less	261.00	<u>274.00</u>
	2. Each additional \$1,000--\$99,999	26.00	<u>27.00</u>
	3. From \$100,000--\$199,000	2,681.00	<u>2,815.00</u>
	4. From \$200,000--\$499,000	4,020.00	<u>4,221.00</u>
	5. From \$500,000 and over	5,361.00	<u>5,629.00</u>
95011400	Locksmith	256.00	<u>269.00</u>
M			
95011800	Machine and games, mechanical photographs, consoles, jukeboxes, picture-taking, record-making, or other similar machines: Distributors	805.00	<u>845.00</u>

95011802	Each machine	—101.00	<u>106.00</u>
95004705	Mail order business; bond required	—222.00	<u>233.00</u>
95011600	Manufacturers, all products; to include any assembling or processing operations otherwise mentioned in this section	—295.00	<u>310.00</u>
95011700	Manufacturer representative	—222.00	<u>233.00</u>
95240008	Marine appraiser, surveyor, testing	—222.00	<u>233.00</u>
95011999	Massage clinic; state license required	—222.00	<u>233.00</u>
95012000	Massage therapist; state license required	—47.00	<u>49.00</u>
	Merchants, all persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's business tax, determined as follows; based on cost of inventory:		
95012065	1. First \$1,000 of value or less	—269.00	<u>282.00</u>
95012065	2. Each additional \$1,000--\$99,999	—22.00	<u>23.00</u>
95012066	3. From \$100,000--\$199,000	—2,681.00	<u>2,815.00</u>
95012066	4. From \$200,000--\$499,000	—4,020.00	<u>4,221.00</u>
95012066	5. From \$500,000 and over	—5,361.00	<u>5,629.00</u>
05012200	Messenger service (exclusive of telegrams)	—122.00	<u>128.00</u>
95000625	Model, talent agency; state license required	—222.00	<u>233.00</u>
95012400	Money broker	—222.00	<u>233.00</u>
95012500	Money order agency	—74.00	<u>78.00</u>
95012550	Monogram, silkscreen, retail	—222.00	<u>233.00</u>
95000610	Mortgage broker, all firms; state license required:	—222.00	<u>233.00</u>
95000610	1. Each additional broker connected therewith	—222.00	<u>233.00</u>
95000652	2. Salesman; state license required	—95.00	<u>100.00</u>
	Motor scooter, motorcycle, rental agency; insurance required:		

95012800	1. 1 to 20 units	—382.00	<u>401.00</u>
95012800	2. Each unit over 20	—26.00	<u>27.00</u>
	Movie theater:		
95012900	1. One screen	—1,259.00	<u>1,322.00</u>
95012901	2. Each additional screen	—134.00	<u>141.00</u>
	N		
95013300	Newspapers or periodicals	—202.00	<u>212.00</u>
	Newsstand sidewalk	—74.00	<u>78.00</u>
	Nightclub (see dance hall/entertainment establishment)		
95013600	Nursing homes and private hospital; state license required	—1,051.00	<u>1,104.00</u>
	O		
95013800	Office, other than listed	—222.00	<u>233.00</u>
	Optician; state license requiredNOTE: Retail sales needs separate merchant sales business tax receipt	—256.00	<u>269.00</u>
	Optometrist; state license requiredNOTE: Retail sales needs separate merchant sales business tax receipt	—245.00	<u>257.00</u>
95240018	Orthodontist; state license required	—256.00	<u>269.00</u>
95014200	Osteopath; state license required	—256.00	<u>269.00</u>
	P		
95014350	Paper hanger	—222.00	<u>233.00</u>
95014500	Parking lot	—256.00	<u>269.00</u>
95001707	1. Parking garage	—256.00	<u>269.00</u>
95014507	2. Under utilized	—256.00	<u>269.00</u>
95014502	3. Provisional	—256.00	<u>269.00</u>
95014506	4. Temporary lot	—256.00	<u>269.00</u>
95014505	5. Parking valet lot only	—256.00	<u>269.00</u>
95014504	6. Self parking lot	—256.00	<u>269.00</u>
	7. Valet parking (per location); insurance required. A letter of permission from the owner, lessee or operator of the business from which the valet service is operating must be submitted prior to the issuance of a valet parking business tax receipt.	—295.00	<u>310.00</u>
99020700			

	Each additional location	—148.00	<u>155.00</u>
95014600	Party planner	—222.00	<u>233.00</u>
95014700	Pathologist; all	—256.00	<u>269.00</u>
	Pawnbroker, selling other than articles taken on pledge must also have a regular merchant's business tax receipt, no tax receipt issued to pawnbrokers shall be transferred from the person to whom it was issued		
95017003		—1,051.00	<u>1,104.00</u>
	Pest control; state license required	—295.00	<u>310.00</u>
95007300	Pharmacy; state license required	—336.00	<u>353.00</u>
	Phlebotomist; state license required	—256.00	<u>269.00</u>
95015000	Photography, studio, film developing/printing on-site	—256.00	<u>269.00</u>
95015100			
	Photography, drop off developing only, not done on-site	—148.00	<u>155.00</u>
95015101	Physiotherapist; state license required	—256.00	<u>269.00</u>
95015300	Picture framing	—125.00	<u>131.00</u>
95015400	Podiatrist; state license required	—256.00	<u>269.00</u>
95015500	Postal box rentals	—222.00	<u>233.00</u>
95015550	Postage stamp sales:		
N/A	1. Stamp machine distributor	—222.00	<u>233.00</u>
	2. Each machine	—16.00	<u>17.00</u>
	NOTE: Retail sales of postage stamps needs separate merchant sales business tax receipt		
95015600	Printing, copying service	—202.00	<u>212.00</u>
	As accessory to main occupation	—74.00	<u>78.00</u>
95015602	Private investigative agency; department of state license required	—256.00	<u>269.00</u>
95006000	Private schools, schools, tutorial services, colleges or other educational or training institutions operating for profit, for each place of business	—315.00	<u>331.00</u>
95015700	Process service	—222.00	<u>233.00</u>
95015800	Production company	—222.00	<u>233.00</u>
95000657			

95006265	Professional association, corporation	—256.00	<u>269.00</u>
	Promoter; bond required:		
	1. Single event/single location (less than 150 permitted occupancy)	—87.00	<u>91.00</u>
95050199	2. Single event/single location (greater than 150 permitted occupancy)	—175.00	<u>184.00</u>
95050199	3. Multiple event/single location (less than 150 permitted occupancy)	—87.00	<u>91.00</u>
95050200	4. Multiple event/single location (greater than 150 permitted occupancy)	—175.00	<u>184.00</u>
95050200	5. Multiple event/multiple location (less than 150 permitted occupancy)	—222.00	<u>233.00</u>
95050201	6. Multiple event/multiple location (greater than 150 permitted occupancy)	—442.00	<u>464.00</u>
95015900	Property management, or the business of opening and closing of homes, or both	—256.00	<u>269.00</u>
95240019	Psychiatrist; state license required	—256.00	<u>269.00</u>
95016000	Public relations	—222.00	<u>233.00</u>
95016100	Publisher	—222.00	<u>233.00</u>
	Q		
	R		
95000670	Real estate brokerage firm, corp.; state license required:	—222.00	<u>233.00</u>
95000607	1. Each broker with firm	—222.00	<u>233.00</u>
95000652	2. Each salesman with firm	—95.00	<u>100.00</u>
	Repair shops including upholstering, furniture repairing, knife and lawnmower sharpening/repair, etc, for each place of business	—256.00	<u>269.00</u>
95016300	Restaurant and bars:		

95016400	Restaurants, drugstores or other establishments serving food permitting the operation of cafe, cafeteria, dining room, tearoom or restaurant takeout with chairs, or stools, each to count as one seat Bar (no restaurant); appropriate state licenses required. Restaurant, add occupancy code load. See "Nightclubs" for additional fees if applicable. See "Dance halls" for additional fees if applicable.	202.00	<u>212.00</u>
95016400	1. Per chair up to 50 (not include sidewalk cafe area)	7.00	<u>7.00</u>
95016401	2. Per chair 51 and up (not include sidewalk cafe area)	8.00	<u>8.00</u>
	3. No chairs	202.00	<u>212.00</u>
95000702	4. Sidewalk cafe area per sq. ft. Separate permit application. Must have a valid restaurant business tax receipt to have a sidewalk cafe.		
95016650	5. No sale of alcohol beverage for on-premises consumption Rink, skating, bike or others, owners or persons maintaining same; need commission approval	148.00	<u>155.00</u>
95016600	Roominghouses, lodginghouses, boardinghouses or hostels; state license required:		
	1. One to 20 Rooms	188.00	<u>197.00</u>
	2. Each room over 20Any apartment house, hotel or any other place serving meals or food other than a boardinghouse, requires a restaurant license.	6.00	<u>6.00</u>
	S		
95016800	Sailmaker Sales office, developers, temporary	222.00	<u>233.00</u>
95013600	Sanitarium or institution of like character	295.00	<u>310.00</u>
		1,051.00	<u>1,104.00</u>

95017001	Secondhand dealers/dealers in preowned merchandise:		
	1. Goods other than wearing apparel	—382.00	401.00
	2. Wearing apparel	—431.00	453.00
95017100	Service station:		
	1. One pump	—148.00	155.00
	2. Each additional pump		
	NOTE: Retail sales needs separate merchant sales business tax receipt	—60.00	63.00
95017200	Shoe repairing	—194.00	204.00
<u>95017300</u>	<u>Transient Short-Term Rental</u> <u>(state license required)</u> <u>each rental unit</u>		65.00
95017400	Sightseeing buses (each bus); insurance required	—631.00	663.00
95017500	Sign writers	—256.00	269.00
95017600	Sociologist or marriage counselor; state license required	—256.00	269.00
95006209	Social worker (LCSW); state license required	—256.00	269.00
	Soda fountain/ice cream parlor, provided that soda fountains operated in connection with regularly taxed restaurants do not require an additional business tax receipt. This tax receipt is restricted to soda, frozen yogurt and ice cream products. Any other item such as sandwiches, hot dogs, pastry, etc., will require a restaurant business tax receipt.		
95017700	State license required.	—148.00	155.00
95017900	Sound recording operator	—222.00	233.00
95017905	Sound recording studio	—382.00	401.00
95018300	Stockbrokers (full service); state license required:	—1,575.00	1,654.00
	1. One to five employees	—128.00	134.00
	2. Six to 15 employees	—256.00	269.00
95018305	3. Sixteen to 20 employees	—382.00	401.00
	4. Stockbroker salesman (each)	—95.00	100.00

95021101	Storage yard	—382.00	<u>401.00</u>
95018550	Swimming pools (concessions)	—256.00	<u>269.00</u>
T			
95018405	Tailor/alterations (each shop):	—194.00	<u>204.00</u>
	1. As an accessory to main occupation	—95.00	<u>100.00</u>
95000659	Talent/modeling agency; state license required	—222.00	<u>233.00</u>
95017800	Tanning salon/solarium	—256.00	<u>269.00</u>
	Tattoo:		
	1. Tattoo establishment; state license required	—256.00	<u>269.00</u>
95006250	2. Tattoo artist/body piercing (each person); state license required	—256.00	<u>269.00</u>
95006250	Tag collection agencies, includes auto tags, drivers license, hunting and fishing licenses, boat registration, etc.):	—256.00	<u>269.00</u>
95018500	1. As an accessory to main occupation	—95.00	<u>100.00</u>
95018510	Tax service	—256.00	<u>269.00</u>
95000201	Telegraph companies, money wire	—222.00	<u>233.00</u>
95018700	Telephone:		
	1. Reserved		
	2. Reserved		
95019000	3. Sales office	—222.00	<u>233.00</u>
	All persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall also be required to pay a merchants business tax.		
95019100	Television rental	—222.00	<u>233.00</u>
	Tennis:		
95019500	1. Tennis court	—222.00	<u>233.00</u>
95019300	2. Tennis pro	—222.00	<u>233.00</u>
95012902	Theaters; live shows:		
	1. Zero to 49 seats	—604.00	<u>634.00</u>
	2. Fifty seats and over	—1,259.00	<u>1,322.00</u>
	Theatrical:		

N/A	1. Theatrical performances (charity)		
95000614	2. Theatrical agency	—222.00	<u>233.00</u>
95000616	3. Theatrical producer	—222.00	<u>233.00</u>
95006203	Therapist; state license required	—256.00	<u>269.00</u>
95019900	Ticket office	—222.00	<u>233.00</u>
95020000	Towel and linen supply service	—256.00	<u>269.00</u>
95021400	Tow truck/wrecker service, each truck, insurance required	—202.00	<u>212.00</u>
95020100	Tow truck, wrecker associated with a service station (each truck), insurance required	—202.00	<u>212.00</u>
95020201	Transportation service (each vehicle), including but not limited to vans, cars, etc.; insurance required	—256.00	<u>269.00</u>
95020300	Travel bureau; state certificate required	—222.00	<u>233.00</u>
	Tour:		
95020302	1. Agency; state certificate required	—222.00	<u>233.00</u>
95020301	2. Operator; state certificate required	—222.00	<u>233.00</u>
95020304	3. Service and information (sold elsewhere)	—222.00	<u>233.00</u>
95015702	Tutorial service	—315.00	<u>331.00</u>
95020400	Typing, word processing, resume, letter writing service	—222.00	<u>233.00</u>
95020410	1. Agency (done off-premises)	—74.00	<u>78.00</u>
	U		
	V		
99020700	Valet parking (see parking)	—295.00	<u>310.00</u>
95300000	Veterinarian or veterinarian surgeon	—256.00	<u>269.00</u>
95021000	Video rental (each location), includes accessory rental of tape players and camcorders:	—269.00	<u>282.00</u>
95021005	1. As an accessory to main occupation	—74.00	<u>78.00</u>
	W		
95021100	Warehouse or storage yard	—382.00	<u>401.00</u>
95021200	Wholesale dealers	—382.00	<u>401.00</u>

95021300	Window cleaning and janitorial service; bond required X Y Z	—256.00 269.00
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SECTION 2. CODIFICATION.

It is the intention of the Mayor and City Commission of the City of Miami Beach, and it is hereby ordained that the provisions of this Ordinance shall become and be made part of the Code of the City of Miami Beach, Florida. The sections of this Ordinance may be renumbered or re-lettered to accomplish such intention, and, the word "ordinance" may be changed to "section," "article," or other appropriate word.

SECTION 3. REPEALER.

All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4. SEVERABILITY.

If any section, subsection, clause or provision of this Ordinance is held invalid, the remainder shall not be affected by such invalidity.

SECTION 5. EFFECTIVE DATE.

This Ordinance shall take effect on October 1, 2016.

PASSED and **ADOPTED** this _____ day of _____, 2016.


ATTEST:

Rafael E. Granado, City Clerk

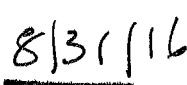
Philip Levine, Mayor

Underline denotes new language
~~Strikethrough~~ denotes removed language

**APPROVED AS TO
FORM & LANGUAGE
& FOR EXECUTION**



City Attorney **AB**



Date