

Chapter 15 BUSINESS TAX RECEIPTS AND MISCELLANEOUS BUSINESS REGULATIONS¹

Article IV. Amusement, Video, Adult Entertainment and Private Performance Centers, and Adult Gaming Center

ARTICLE I. IN GENERAL

Secs. 15-1—15-25. Reserved.

ARTICLE II. LOCAL BUSINESS TAX²

Sec. 15-26. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Auction or public auction means the sale or offering for sale of goods at a public or private gathering by public outcry and competitive bidding and shall include the sale or offering for sale of goods at such public or private gathering by public outcry and competitive bidding wherein the auctioneer or owner of the goods reserves the right to refuse the highest bid or grants to the highest bidder the right to refuse to consummate the sale or gives the highest bidder the right to return the purchased goods within a specified time for redemption or refund, with or without reason, or such other terms that the auctioneer or the owner of the goods may incorporate and make part of the sale. The terms shall also include the sale or offering for sale of goods at such public or private gathering by public outcry and the method known as down-hill bidding wherein the auctioneer or owner of the goods reserves the right to refuse the lowest bid or grants the lowest bidder the right to refuse to consummate the sale or gives the lowest bidder the right to return the purchased goods within a specified time for redemption or

¹Ord. No. C-06-41, § 1, adopted December 19, 2006 , amended the title of Ch. 15 to read as herein set out. Prior to inclusion of said ordinance, Ch. 15 was entitled, "Licenses, Taxation and Miscellaneous Business Regulations." See also the Code Comparative Table.

Cross reference(s)—Advertising, Ch. 3; alarm systems, Ch. 4; alcoholic beverages, Ch. 5; aviation, Ch. 7; dog license, § 6-31; licensing and regulation of contractors, § 9-71 et seq.; solicitors, peddlers, etc., Ch. 23; licensing of private garbage collectors, § 24-86 et seq.; vehicles for hire, Ch. 27.

State law reference(s)—Municipal Home Rule Powers Act, F.S. ch. 166.

²Ord. No. C-06-41, § 2, adopted December 19, 2006 , amended Art. II, in its entirety, to read as herein set out. Prior to inclusion of said ordinance, Art. II was entitled, "Occupational License Tax." See also the Code Comparative Table

State law reference(s)—Local Business Tax Act, F.S. ch. 205.

refund, with or without reason, or such other terms that the auctioneer or owner of such goods may incorporate and make part of the sale. By down hill bidding is meant first offering any article for sale at a high price and then offering the same at successive lower prices until a buyer is secured.

Auctioneer means any person who conducts and handles an auction sale or public auction and shall be limited to natural persons.

Business tax division means the city department that is charged with administering or enforcing the requirements of this chapter and Chapter 23.

Business tax receipt or business receipt or receipt or tax receipt means the document that is issued by the city that bears the words "business tax receipt" or "business receipt" or "receipt" or "tax receipt" and evidences that the person or entity in whose name the document is issued has complied with the provisions of this article relating to the business tax.

Merchandise means any goods, wares, or commodities bought or sold in the usual course of trade or business.

Merchant means any person engaged in the business of selling merchandise at retail or wholesale.

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

Person in charge means the person in the place of business at any time who is charged with the duty of supervising, operating, or managing such business at such time.

Retail merchant means any merchant who sells to the consumer or for any purpose other than resale.

Sale means the transfer of ownership, title, or possession, whether conditional or otherwise, for consideration.

Wholesale merchant means any merchant who sells to another for the purpose of resale.

Written notice means by letter or official notice from the business tax division.

Definitions not listed may be found in Chapter 47 (Unified Land Development Regulations) of the Code of Ordinances. Those not listed in Chapter 47 may be construed using the ordinary dictionary definition.

(Code 1953, §§ 7-1, 23-4; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-89-50, § 2, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-15-42 , § 1, 12-1-15)

Sec. 15-27. Penalty.

Any person, and any and all of such person's members, agents, or persons in charge who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business, profession, or occupation within the city's jurisdiction, including the use of any vehicle for which a business tax receipt is required, or any person who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by section 8, Article I of the United States Constitution, without first having obtained a business tax receipt, or who shall fail to display or exhibit such business tax receipt required by this article or who shall otherwise violate this article shall be subject to the penalties found herein. The payment of any penalty for transacting any business without a business tax receipt shall not excuse or exempt such person from the payment of any outstanding business taxes.

(Code 1953, § 23-39; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-89-50, § 22, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-15-42 , § 1, 12-1-15)

Sec. 15-28. Required; payment.

Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within the city's jurisdiction, or who transacts any business or engages in any occupation or profession in interstate commerce, if the business tax is not prohibited by Section 8, Article I of the United States Constitution, shall, on or before October first of each year and always before engaging in such business, profession, or occupation, pay for a business tax receipt and register with the business tax division, such registration to be kept for that purpose by the business tax division, her or his name, profession or occupation, and the location of the proposed or existing place of business. Such payment and registration shall be made by an individual authorized to bind the business entity. No person shall engage in or manage or be in charge of any business, profession, or occupation until a city business tax receipt, when required, for the current year has been obtained for such business, profession, or occupation and the proper business tax paid therefor.

(Code 1953, § 23-1; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-79-35, § 1, 5-1-79; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-89-50, § 1, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-15-42 , § 1, 12-1-15)

State law reference(s)—Local business tax authorized and persons upon whom tax is authorized, F.S. § 205.042.

Sec. 15-29. Business tax receipts issued pursuant to this article only.

No business tax receipt shall be issued or granted to any person to engage in or manage any business, profession or occupation within the city or transact any business or engage in any occupation or profession in interstate commerce, if the business tax is not prohibited by Section 8, Article I of the United States Constitution, except upon the terms and conditions and subject to the provisions of this article.

(Code 1953, § 23-37; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-15-42 , § 1, 12-1-15)

Sec. 15-30. Expiration date; half-year receipts.

All receipts issued under this article shall expire on the thirtieth day of September of each year. No receipt shall be issued for more than one (1) year. For each receipt obtained between October first and April first, the full tax for one (1) year shall be paid, except as herein otherwise provided, and for each receipt obtained from April first to September thirtieth, one-half (½) the full tax for one (1) year shall be paid, except as herein otherwise provided.

(Code 1953, § 23-2; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Local business tax due dates and expiration dates, F.S. §§ 205.043(1)(c), 205.053(1).

Sec. 15-31. Transfer of receipts.

- (a) Any 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 ten (10) percent of the annual tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00) and presentation of evidence of the sale and the original receipt.
- (b) Upon written request and presentation of the original receipt, any receipt may be transferred from one (1) location to another location in the city upon payment of a transfer fee of ten (10) percent of the annual license tax, but not less than three dollars (\$3.00) nor more than twenty-five dollars (\$25.00).

(Code 1953, § 23-3; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-72-50, § 1, 7-5-72; Ord. No. C-94-28, § 1, 7-19-94; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Business receipt transfer, F.S. § 205.043(2), (3).

Sec. 15-32. Requirements when business tax depends upon amount of capital, value of stock, number of employees, or multiple services.

- (a) In all cases where the amount required to be paid for a business tax receipt depends upon the amount of capital invested or value of goods or stock or property used in the business or number of employees during a given year or period, it shall be the duty of the person paying such business tax to file with the business tax division a sworn statement as to the required information and such other proof, including insurance carried, as may be required by the business tax division or as a condition precedent for the issuance of any such business tax receipt, and shall fill out any and all necessary forms in connection therewith as required by the business tax division. The individual paying the business tax shall be bound to submit for inspection and examination by the business tax division, either before or after the business tax receipt is issued, returns showing the number of employees during the last tax period, inventories last taken, stock books or amount of capital invested or the value of stock of goods, wares and merchandise or other property carried or used in such business.
- (b) The business tax division is authorized to propound interrogatories and to furnish forms or affidavits for the filing of such returns and to request the giving of any information necessary to determine the proper amount of business tax due, and the business tax division is authorized at any time during the tax year to make such investigation and inspection of the place of business and records of the persons required to pay the tax and the records of the unemployment compensation division, as the business tax division may determine necessary, in order to verify any returns or to determine the proper amount of the business tax.

(Code 1953, § 23-5; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-89-50, § 3, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Persons subject to business tax, F.S. § 205.042.

Sec. 15-33. Separate business tax receipts required for each business; duration of business tax receipt.

- (a) Whenever an business tax is levied against any profession, trade, shop, or business classified in section 15-57, such business tax shall be required to be paid to carry on such business, whether it be connected or operated in conjunction with any other business or not, unless the contrary intention appears. The specific license classification shall apply to the business as opposed to the general classifications in the Code.
- (b) The business taxes levied against any trade, shop or business described in section 15-57 shall be paid by each person or entity engaged in such trade or running or operating such shop or business, unless the contrary appear.
- (c) The business taxes levied against the various professions, trades and businesses described in section 15-57 shall be for a yearly privilege, unless the contrary appear.

(Code 1953, § 23-9; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-89-50, § 5, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-34. Evidence of engaging in business.

The fact that any person or entity represented himself as being engaged in any business, occupation, or profession for which a business tax receipt is required for the transaction of business or the practice of such profession shall be evidence of the liability of such person to pay a business tax, regardless of whether such person or entity actually transacts any business or practices a profession. Displaying a sign or advertisement indicating the

conduct of a business or profession at a given location, advertising a business or profession in the classified section of the telephone directory or city directory or other media shall be evidence that such person or entity is holding himself out to the public as being engaged in a business or profession.

(Code 1953, § 23-8; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-35. Tax on interstate business.

The tax imposed by this article on any person who transacts any business or engages in any occupation or profession in interstate commerce may only be imposed if such business tax is not prohibited by Section 8, Article I of the United States Constitution.

(Code 1953, § 23-13; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-15-42 , § 1, 12-1-15)

State law reference(s)—Persons upon whom business tax authorized, F.S. § 205.042.

Sec. 15-36. Exemption for disabled, widowed or aged persons.

All disabled persons physically incapable of manual labor, widows with minor dependents, and persons sixty-five (65) years of age or older, with not more than one (1) employee or helper, and who use their own capital only, not in excess of one thousand dollars (\$1,000.00), and who are bona fide residents of the county, shall be allowed to engage in any business or occupation in the city without being required to pay for a business tax receipt, except as provided in this article. The exemption provided by this section shall be allowed only upon filing with the business tax division a certificate from the county physician or other reputable physician that the applicant claiming the individual is disabled, the nature and extent of the disability being specified therein and, in case the exemption is claimed by a widow with minor dependents or a person over sixty-five (65) years of age, satisfactory proof of the right to such exemption shall be made. Any person entitled to the exemption provided by this section shall, upon application and furnishing the necessary proof, be issued a business tax receipt that shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(Code 1953, § 23-18; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-72-32, § 1, 5-16-72; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Exemption allowed certain disabled persons, the aged, and widows with minor dependents. F.S. § 205.162.

Sec. 15-37. Merchants to pay merchants' tax unless specifically classified.

Any person or entity engaged in selling goods, wares, and merchandise that is specially classified, shall pay the specially classified business tax, and not the merchants' business tax; but any business entity not specially classified, and engaged in such business shall pay the merchants' business tax.

(Code 1953, § 23-11; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-38. Rebates of fees.

No portion of any business tax assessed in this article shall be rebated, unless it clearly appears that such business tax was collected by mistake or error, and before the City makes such rebate to a taxpayer, the business entity shall pay all amounts properly required.

(Code 1953, § 23-10; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-39. Payment of tax not to authorize commission of offense.

The payment of the business tax under this article shall not authorize or legalize in any manner whatsoever the commission of any offense or crime against the city, the county, the state, or the United States of America.

(Code 1953, § 23-12; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-40. Conducting business in violation of zoning regulations, building code; general use.

As a prerequisite to paying the business tax, each business entity shall definitely state and set out the exact location at which such business shall be operated. Before initially issuing a business tax receipt it shall be the duty of the business tax division to ascertain through the development services department that the use proposed is permitted at the location proposed. Failure to maintain such compliance will be cause for withdrawal of the business tax receipt. Where a business tax receipt is issued for general use, and the business entity maintains no place of business, the business entity shall complete affidavit that the business complies with all city ordinances. Notwithstanding the issuance of a business tax receipt, no business shall operate in a premises where building code or ordinance violations exist.

(Code 1953, § 23-12.1; Ord. No. C-1154, § 2, 8-2-55; Ord. No. C-71-31, § 1, 4-20-71; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-89-50, § 6, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-17-28 , § 75, 9-13-17; Ord. No. C-22-13 , § 32, 4-19-22)

Sec. 15-41. Disposition of funds.

All revenue derived from business taxes hereby imposed shall be paid into the general fund of the city.

(Code 1953, § 23-14; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-42. Making false affidavits or statements to procure business tax receipt.

It shall be unlawful to make any false statements or misrepresentation of facts when applying for a business tax receipt. The business tax division shall inquire as to the nature of the businesses, trades, or professions being conducted and the business entity shall provide all information necessary for the establishment of the proper business tax classification. It shall be unlawful for any person to make any false written affidavit or verbal representation as to the amount of capital invested, or of the value of stock, goods, or other property invested in the business, and file such affidavit or make such verbal representation with the city business tax division, or any other city official, for the purpose of procuring a business tax receipt for a sum less than is lawfully payable by the business entity. Any such business tax receipt so obtained shall be void.

(Code 1953, § 23-15; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-89-50, § 7, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-43. Penalty for delinquent payment or engaging in business without first obtaining a business tax receipt.

- (a) All business tax receipts shall be sold by the business tax division beginning August 1 of each year and shall be due and payable on or before September 30 of each year and shall expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the fee is due and payable on or before the first working day following September 30. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of ten (10) percent for the month of October, and a

delinquency penalty of five (5) percent for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed twenty-five (25) percent of the business tax for the delinquent entity.

- (b) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of twenty-five (25) percent of the tax due, in addition to any other penalty provided by law or ordinance.
- (c) Any person who engages in any business, occupation, or profession, covered by this article, who does not pay the required business tax within one hundred fifty (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 and additional administrative costs incurred as a result of collection efforts, and a penalty of two hundred fifty dollars (\$250.00).

(Code 1953, § 23-16; Ord. No. C-72-50, § 2, 7-5-72; Ord. No. C-89-50, § 8, 7-6-89; Ord. No. C-94-28, § 1, 7-19-94; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Business tax receipts; dates due and delinquent; penalties. F.S. § 205.053.

Sec. 15-44. Display of business tax receipt.

Every person having a business tax receipt shall exhibit same when called upon to do so by an authorized officer of the city, and all business tax receipts must be conspicuously displayed at all times.

(Code 1953, § 23-6; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-45. Posting of business tax receipt.

It is hereby made the duty of any person exercising the privilege or conducting a business, occupation or profession for which a business tax receipt is hereby required, to post his business tax receipt in a conspicuous place in or about his place of business where it may be seen upon inspection by any official of the city, and for his failure to do so, he shall be punished as provided in the City Code of Ordinances.

(Code 1953, § 23-7; Ord. No. C-89-50, § 4, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-46. Business tax division; duties.

Every place of business in the city shall be inspected at least once a year or as often as reasonably practical to see that the proper business tax receipt has been obtained for the conduct of all business operated upon the premises. Business tax division staff shall have the authority to investigate all businesses, occupations, and professions in the city and to make such inquiry as shall be necessary to determine whether or not a business tax receipt has been procured for such business or occupation, and shall report to the city prosecutor the names of all persons engaged in business without a business tax receipt or present such cases before the special magistrate and report the findings of same to such other regulatory agencies as may exist for the control and regulation of the business or profession in question.

(Code 1953, § 23-19; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-82-130, § 1, 12-21-82; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-47. Duty of officers of corporations.

It shall be the duty of all officers, agents, or persons in charge of the place of business of any corporation to see that such corporation complies with the provisions of this article. All officers or agents of any corporation required by this article to pay the business tax who shall do business without having paid the business tax imposed and having procured such business tax receipt shall be subject to the penalties imposed by this article upon persons violating this article.

(Code 1953, § 23-22; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-48. Business tax receipt for machines.

The business premises where a coin-operated or token-operated vending machine that dispenses products, merchandise, or services, or where an amusement or game machine is operated must secure a business tax receipt for the machine as provided in this article, unless the owner or distributor of such machine secures the business tax receipt. The term "vending machine" does not include coin-operated telephone sets owned by persons who are in the business of providing local exchange telephone service and who obtain a business tax receipt as a telephone company or a pay telephone service provider. The business tax for vending and amusement machines shall be assessed based on the highest number of machines located on the business premises on any single day during the previous tax year or, in the case of new businesses, be based on an estimate for the current year. Replacement of one (1) vending machine with another machine during a tax year does not affect the business tax assessed for that year, unless the replacement machine is classified at a higher business tax rate. It shall be unlawful to operate any such machine in any place of business in the city until the business tax for such machine has been paid. Whenever a business tax is required to be paid on any machine, such business tax receipt or other evidence of payment of tax must be affixed in a permanent place upon such machine, as designated by the business tax division.

(Code 1953, § 23-17; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-82-78, § 2, 9-21-82; Ord. No. C-89-50, § 8A, 7-6-89; Ord. No. C-94-28, § 1, 7-19-94; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-49. Circuses, carnivals and outdoor shows.

- (a) Any entity intending to procure a business tax receipt for the holding of a circus, carnival, show, or outdoor exhibition in the city shall at the time of securing such business tax receipt be required to file with the city business tax division the following:
- (1) An affidavit that permission has been secured from the owner of the land upon which the circus, carnival, or show is intended to be held.
 - (2) A bond, collateral agreement, or other security conditioned to clean the premises of all rubbish and debris after use by such applicant.
 - (3) A written statement from the development services department of the city that the site upon which the circus, carnival, outdoor show, or other public gathering, or exhibition is intended to be held is not within prohibited areas defined in the City Code of Ordinances.
 - (4) A written statement of the fire-rescue department of the city that the tents or temporary buildings or structure under which the operations are to be held are of fireproof material and will not constitute a fire hazard.
 - (5) A written statement from the development services department that:

- a. Inspection and requirements of sections 15-181 through 15-185 of the Code of Ordinances have been met.
 - b. Required permits, in accordance with Chapter 9 of the Code of Ordinances, have been obtained.
 - c. Inspections, as required by the building code, have been conducted and approved.
- (6) A written statement from the health department that the locations for selling food, foodstuffs, or other concoctions for human consumption are satisfactory.
- (7) A written statement from the office of the city's risk manager that the insurance and indemnification requirements of this Code have been met.
- (b) No circus, carnival, show, or public exhibition shall be permitted to begin erecting its tents, booths, or other installations in a permitted area in the city without the payment of the full amount of the business tax as prescribed in section 15-57. Such business tax shall be paid in full before any equipment is brought upon the location where such circus, carnival, show, etc., intends to operate.

(Code 1953, §§ 23-23—23-25; Ord. No. C-76-24, § 1, 4-6-76; Ord. No. C-89-50, § 10, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-17-28 , §§ 76—78, 9-13-17; Ord. No. C-22-13 , § 33, 4-19-22)

Sec. 15-50. Clairvoyance, fortunetelling, etc.

Any person paying the business tax to practice clairvoyance, fortunetelling, mind reading, faith healing, divine healing, astrology, phrenology, and mediums must present to the city manager a sworn application substantially as follows:

APPLICATION

I, _____, do hereby apply for a business tax receipt as _____, and tender herewith the sum of _____ dollars as the business tax receipt fee.

I hereby certify that I have resided in the city, continuously for the period of _____.

I further certify that for the period of three years immediately prior to and preceding the time I became a resident of Fort Lauderdale, within the meaning of this application, I resided at _____.

I further certify that I am not presently removed of my civil rights due to a felony conviction, nor have I been convicted for any felony which directly relates to the subject matter of my application.

If granted a business tax receipt, my fees or compensation in the practice of the profession or business for which business tax receipt is hereby applied for, are as follows:

Dated at Fort Lauderdale, Florida, this _____ day of _____ A.D. 20__.

Applicant

(Code 1953, § 23-28; Ord. No. C-72-69, § 4, 10-3-72; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-51. Trucks and vehicles delivering or selling merchandise; street vendors.

- (a) Trucks or moving vehicles operating upon the streets of the city for the purpose of this section are classified as follows:

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- (1) Trucks or moving vehicles engaged in the business of delivering goods, wares and merchandise, where no money is received upon the delivery and no orders taken for goods, wares, and merchandise to be delivered in the future.
 - (2) Trucks or moving vehicles operating from and in connection with a place of business in the city that has paid its business tax.
 - (3) Trucks or moving vehicles selling goods, wares, merchandise, farm products, grove products, citrus, shrubbery, or other products at retail or wholesale.
 - (4) Trucks or moving vehicles rendering services for which a charge is made such as sharpening knives, repairing, towel or linen service or other services in the city.
- (b) Trucks and moving vehicles described under subsection (a)(3) and (4) above are required to obtain a street vendor's permit as described in chapter 23. Trucks and moving vehicles described under paragraph (a)(1) and (2) above are required to pay the business tax fee under the appropriate classification of section 15-57. Upon obtaining the required business tax receipt, such trucks, moving vehicles and vendors shall receive from the business tax division a permit showing the valid business tax year. This permit is to be affixed on the vehicle in plain sight and is nontransferable.

(Code 1953, §§ 23-31, 23-32; Ord. No. C-75-49, §§ 1, 2, 5-20-75; Ord. No. C-81-85, § 1, 9-29-81; Ord. No. C-89-50, §§ 15, 16, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-52. Sale of automobiles as separate business.

The sale or advertising for sale of any motor vehicle, in conjunction with any business entity for which a business tax receipt is required under this article, upon or adjacent to the premises where such business is located, shall make the business entity an automobile dealer in the sense of this article, for which an appropriate automobile dealer business tax receipt shall be required, in addition to the business tax receipt for the primary business conducted at that location. The issuance of such business tax receipt is also subject to all restrictions of the zoning regulations of the city and laws of the state.

(Code 1953, § 23-41; Ord. No. C-1446, § 1, 8-19-58; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-53. Fire extinguisher service company; state fire marshal's permit required.

No business tax receipt shall be issued or granted to any applicant to engage in the business of servicing fire extinguishing appliances and apparatus unless the applicant has in his possession and presents to the city business tax division a valid permit from the state fire marshal's office.

(Code 1953, § 23-52; Ord. No. C-71-113, § 1, 11-2-71; Ord. No. C-06-41, § 2, 12-19-06)

State law reference(s)—Prohibition of local business tax receipt without exhibition of state license or registration.
F.S. § 205.194.

Sec. 15-54. Mobile food units; county health department approval required.

No business tax receipt shall be issued, reissued, or granted to any applicant to engage in the business of trucks and moving vehicles, doing business from same as a mobile food unit, unless the applicant has in his possession and presents to the city business tax division written approval from the county health department.

(Code 1953, § 23-53; Ord. No. C-72-28, § 1, 5-2-72; Ord. No. C-06-41, § 2, 12-19-06)

Cross reference(s)—Peddlers, solicitors, etc., Ch. 23.

Sec. 15-55. Trucks to display name of business.

Any and all trucks or motor driven vehicles operated or used in connection with any business or occupation in the city shall have painted upon such truck or motor driven vehicle the name and address of the business in which such truck or motor driven vehicle is used.

(Ord. No. C-89-50, § 18, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06)

Sec. 15-56. Unclassified occupations.

Every business, occupation, profession, or exhibition, substantial, fixed or temporary, engaged in by any person, whether in a building, tent, or upon a street, vacant lot or anywhere in the open air, within the city and not specifically designated in this article, shall pay a business tax not to exceed one hundred fifty seven dollars and fifty cents (\$157.50), said amount to be determined by the business tax division by choosing the classification that is most similar to the business not specifically classified.

(Code 1953, § 23-38; Ord. No. C-1154, § 1, 8-2-55; Ord. No. C-89-50, § 21, 7-6-89; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-08-10, § 1, 3-11-08)

State law reference(s)—Conditions for levy; municipalities. F.S. § 205.043(1).

Sec. 15-57. Amount of tax to be paid.

Business tax receipts shall be issued to cover only one (1) location, and only one (1) of the occupations of business classifications hereinafter set out, unless permitted hereunder. Businesses, trades, professions, services, etc., shall pay each tax for all services and professions as noted herein. The amounts assessed as business taxes against the various trades, businesses and professions are hereby fixed as follows, with each listed fee in dollars:

	A	
4001.00	ABSTRACT COMPANIES or agents	196.35
	ACADEMY OF MUSIC (see Schools)	
4002.00	ACCOUNTANT, AUDITOR (Each C.P.A. in the office is taxed individually.)	157.50
4002.01	Human resources/payroll	157.50
4003.00	ACUPUNCTURIST (Must have license as required by FS 457.105. Each acupuncturist is taxed individually)	157.50
	ADDING MACHINES, SALES ONLY, Dictaphones, Typewriters and the like: (see Merchants)	
	ADDING MACHINES, Repairs, Dictaphones, Typewriters and the like: (see Repair Shops)	
4004.00	ADJUSTER	157.50
	ADMINISTRATIVE OFFICE (see Professional Office)	
	ADULT DAY CARE/ADULT CONGREGATE LIVING FACILITY (see Social Service Residential Facilities)	
4005.00	ADULT USES (See section 47-18.2 of this Code for definitions, regulations and limitations. Section 47-18.2.D prohibits this regulated use from being located within 1,000 feet of another existing adult use and within 500 feet of the	

	property line of any existing residentially zoned property, an existing church or other place of worship, any existing school or any existing public park. These uses are also regulated by Article III of Chapter 18 of this Code.)	
4005.01	Bookstore	157.50
4005.02	Mini motion picture theater	157.50
4005.03	Motion picture theater	157.50
4005.04	Adult motel	157.50
4005.05	Nude entertainment establishments	157.50
4005.06	Encounter studios/modeling studios	157.50
4005.07	Adult video store	157.50
4005.08	Adult domination	157.50
4006.00	ADVERTISING (See Chapter 3 of this Code for regulations and restrictions on advertising. Distributors of advertisements, circulars, and handbills etc. that do not have an office in the City must purchase a business tax receipt.)	157.50
	AEROBIC STUDIO (see Health Recreation Facility)	
	AIR CONDITIONING, commercial refrigeration (see Contractor, Certified Construction Trades)	
4007.00	AIRCRAFT/AVIATION/AERONAUTICAL	
4007.01	Aeronautical research and development	157.50
4007.02	Aircraft manufacturing (see Manufacturing)	
4007.03	Aircraft conversions	157.50
4007.04	Aircraft fitting	157.50
4007.05	Aircraft fixed base operations (This category includes aircraft storage.)	157.50
4007.06	Aircraft repair (includes painting)	157.50
4007.07	Aircraft leasing (includes charter/charging fees for passenger transport)	157.50
4007.08	Aircraft, sale and display (including heavier-than-air and lighter-than-air) (Note: All brokers in the office require a separate brokers business tax receipt, see Brokers or Brokerage)	157.50
4007.09	Aviation equipment, manufacture and service	157.50
4007.10	Aviation instruction facilities (for flight and ground maintenance personnel)	157.50
4007.11	Flight instruction and ground training	157.50
4007.12	Model aircraft, sale and display	157.50
4007.13	Petroleum sales (exclusively for aircraft)	157.50
4007.14	Heliport, Helistop (See section 47-18.14 of this Code for specific requirements.)	157.50
	ALARM SYSTEM INSTALLATION (see Contractors, Certified Construction Trades)	
4008.00	AMBULANCE SERVICE: (This category must comply with the requirements of section 15-32(b) of this Code.)	
4008.01	less than 3 ambulances	73.50
4008.02	3 or more ambulances	157.50
4009.00	AMUSEMENT PARKS (A conditional zoning use. See section 47-24.3 of this Code.)	315.00
	AMUSEMENT CENTERS, (See Video Games Arcade)	
	ANIMAL BOARDING (see Pet Boarding/Kennel Facilities)	
4010.00	ANIMAL GROOMING SERVICE (This category prohibits boarding of any animals. For boarding of domestic animals see Pet Boarding, which is a separate classification and which has specific requirements found in section 47-18.25 of this Code.)	73.50

4011.00	ANSWERING SERVICES, (This category includes all offices that provide telephone messaging services, mailboxes and/or other services for individuals who work offsite.) A separate business tax receipt is required for each individual operating from the site. An affidavit must be submitted to provide the required information necessary to determine the number of individuals operating from the site. A form will be provided by the business tax division. See section 15-32(b) of this Code)	157.50
4012.00	APARTMENTS/HOTELS/MOTELS (includes time shares and bed and breakfast dwellings. See section 47-35.1 of this Code.)	
4012.01	Apartment (This category is for 3 or more units. The fee listed is per apartment)	6.30
4012.02	Hotel (This category is for buildings/structures with 10 or more sleeping rooms. See section 47-18.16 of this Code for specific requirements for this subcategory. The fee listed is per hotel room.)	6.30
4012.03	Bed and breakfast dwelling (This category is for those facilities defined as hotels or motels in section 47-35.1 of this Code with less than 10 sleeping rooms. Bed and breakfast dwellings shall comply with the special requirements found in section 47-18.6 of this Code. The fee listed is per unit.)	6.30
4012.04	Time Share Facility (This category shall be considered a hotel. See the definition of hotel in section 47-35.1 of this Code. The fee listed is per unit.)	6.30
4012.05	Motel (This category is for buildings defined in section 47-35.1 as motels which contain a minimum of 10 residential units or rooms. The fee listed is per unit /room.)	6.30
4013.00	APPRAISER (Each appraiser in the office is taxed individually)	157.50
	ARCADE (See Video Games Arcade)	
4014.00	ARCHITECT (Each architect in the office is taxed individually)	157.50
4015.00	ARMORED CAR SERVICE	73.50
4016.00	ARTIST (Each artist is taxed individually. The category includes retouching, sketching, and cartooning.)	105.00
	ASSEMBLY (see Product Assembly)	
4017.00	ASTROLOGERS, fortunetellers, palmists, hypnotists, mind readers, mediums, etc. (See section 15-50 of this Code for specific requirements for this category.)	157.50
	ATHLETIC CLUBS, HEALTH SPAS (see Clubs)	
4018.00	ATTORNEY AT LAW (Each attorney in the office is taxed individually. In-house counsel is exempt.)	157.50
4019.00	AUCTIONEERS (This category is issued to the individual auctioneer and not to a firm or corporation. A state license is required prior to issuance of the business tax receipt.)	236.25
4020.00	AUCTION HOUSES (This category applies where the business maintains a permanent auction house within the city.)	525.00
4021.00	AUTOMATIC AMUSEMENT MACHINES: (The fee listed for this category is for each machine. See Article IV of Chapter 15 of this Code for special requirements for this category. This category must comply with the requirements of section 15-32(b) of this Code.)	33.60
4022.00	AUTOMATIC AMUSEMENT MACHINE DISTRIBUTOR (This category applies where the business maintains a permanent location within the city.)	157.50
	AUTOMATIC TRADE MACHINES (See Vending Machines)	
	AUTOMOBILES (see Vehicles)	
	AUTOMOBILE PARKING (see Parking Lots)	

	AUTOMOBILE TRANSPORTATION (see Vehicles for Hire)	
	B	
4023.00	BAKERIES, wholesale or retail sales:	
	First store	105.00
	Additional stores, each	52.50
	BAKERY, RETAIL ROUTE, (This category is for the sale of bakery goods from a vehicle that moves from location to location.) (see Vehicles, Moveable)	
4024.00	BANKS (This category is for a bank drive through only, where the drive through is separate from the bank location)	157.50
	BARBERSHOPS: (See Hair Salon)	
	BEAUTY SHOPS (see Hair Salon)	
4024.01	A.T.M. Machines (not located at bank, per machine)	50.00
4025.00	BICYCLE RENTALS may conduct repairs	73.50
	BICYCLE REPAIRS This category is for a shop that only performs repairs. No sales or rentals take place. (see Repair Shop)	
	BICYCLE SALES (see Merchant)	
4026.00	BILLIARD PARLOR (non-coin-operated), pool, or bagatelle tables for public use for profit, each table (This category must comply with the requirements of section 15-32(b) of this Code.)	21.00
	BIRDS and tropical fish (see Merchants)	
	BLUEPRINTING (see Printing)	
	BOARDING AND ROOMING HOUSES (There is no zoning definition for this type of use. This use falls under the category of Apartments/Hotels/Motels.)	
	BOATS (see Watercraft)	
4027.00	BODY PIERCING ARTIST (Each artist is taxed individually.)	105.00
4028.00	BODY SHAMPOO	157.50
4029.00	BODY WAXING	157.50
4030.00	BODY WRAPS	157.50
	BONDSMEN (see Insurance)	
4031.00	BOTTLE CLUBS (The definition for this category is found in section 5-1 of this Code. Bottle club regulations are found in section 5-2.)	983.85
4032.00	BOWLING ALLEYS, each alley or skee ball game	26.25
4033.00	BROKERS OR BROKERAGE: (For Aircraft Brokerage see Aircraft.)	
4033.01	Auto Auctions: (A state license is required. No vehicles may be stored on the premises)	157.50
4033.02	Broker, selling stocks, bonds, futures or options at an established place of business	315.00
4033.03	Broker, selling stocks, bonds, futures or options at no local established place of business	196.35
4033.04	Broker, selling interest in mutual fund only	196.35
4033.05	Commodity broker, with no display room	105.00
4033.06	Jewelry (new only)	157.50
4033.07	Mortgage associates	52.50
4033.08	Mortgage brokers, negotiating loans for mortgage brokerage fee	157.50
4034.00	BUILDING INSPECTION SERVICE	157.50

4035.00	BURGLAR ALARM COMPANIES OR AGENTS, (This category is for the office only. It does not include the tax required for contractors who install these systems. For alarm contractors see Contractor, Certified Construction Trade.)	73.50
4036.00	BUSINESS CENTER: (This category includes those businesses that provide services such as copying, faxing, etc.)	157.50
	BUSINESS COLLEGES (see Schools)	
	BUSINESS MACHINES, including adding machines, cash registers, bookkeeping machines and the like: Dealers, sale only (see Merchant) Repairs and servicing (see Repair Shops)	
	C	
4037.00	CABINET MAKERS, refinishers and/or woodworkers	73.50
4038.00	CABLE T.V. COMPANY	157.50
	CABLE T.V. INSTALLATION (see Contractors)	
	CAFETERIAS (see Restaurants)	
4039.00	CAMPAIGN HEADQUARTERS	Exempt
4040.00	CANVAS SHOP	157.50
4041.00	CAR WASH, AUTOMATIC: (See section 47-35.1 of this Code for the definition of this category. Specific requirements for this category are found in section 47-18.7 of this Code.)	105.00
	CARPENTER SHOPS, WOODWORKERS, REFINISHERS, etc. (see Cabinet Makers)	
4042.00	CARPET AND RUG CLEANING COMPANIES, not connected with laundries	63.00
4043.00	CASH ADVANCE STORE	157.50
4044.00	CATERERS, each	52.50
4045.00	CHARTER ARRANGEMENTS (air and sea)	157.50
4046.00	CHECK CASHING SERVICES	157.50
4047.00	CHILD CARE CENTERS (Specific use requirements for this category are found in section 47-18.8 of this Code. A state license is required. This category must comply with the requirements of section 15-32(b) of this Code.):	
	Homes providing less than 24- hour/day care for children:	
4047.01	Family day care facility, up to 5 preschool children	52.50
4047.02	Small child care facility, over 5 and up to 25 children	105.00
4047.03	Intermediate child care facility, over 25 and up to 50 children	157.50
4047.04	Large child care facility, 51 or more children	210.00
4047.05	On-site corporate/employer sponsored day care	210.00
4048.00	CHILD CARE CENTER (church affiliated, must meet nonprofit requirements)	Exempt
	CHILD CARE/FOSTER HOMES (see Social Service Residential Facilities)	
4049.00	CHURCH (requires state charter. See specific use requirements for house of worship in section 47-18.17 of this Code.)	Exempt
4050.00	CHIROPRACTOR (Each chiropractor in the office is taxed individually.)	157.50
4051.00	CIRCULARS AND HANDBILLS, distribution only; no sales without a vending license (See Chapter 3 of this Code of for specific requirements for advertising.)	157.50
	CLAIRVOYANTS, FORTUNETELLERS, MIND READERS, FAITH HEALERS, DIVINE HEALERS, ASTROLOGISTS, PHRENOLOGISTS, MEDIUMS, ETC., MAGNETIC HEALERS (See Astrologers)	
4052.00	CLEANING SERVICES (This category must comply with the requirements of section 15-32 of this Code.)	

4052.01	1—3 employees	105.00
4052.02	4 or more employees	157.50
4053.00	CLINICS (Physicians in the clinic are licensed individually. See Doctor, Physician, Surgeon.)	157.50
4054.00	CLOSING OUT SALE:	
4054.01	For a period not exceeding 15 days	38.85
4054.02	For a period not exceeding 30 days	78.75
4054.03	For a period not exceeding 60 days	105.00
4054.04	Additional fee, per \$1,000.00 of inventory price	1.05
4054.05	By public auction for a period not exceeding 5 days, per day	26.25
4054.06	Each additional day for any of the above	26.25
	CLUBS—ATHLETIC, HEALTH, AEROBIC, etc. (See Health Recreation Facility)	
4055.00	CLUBS, PRIVATE	157.50
4056.00	COFFEE HOUSE (no cooking)	157.50
4057.00	COIN-OPERATED SERVICE MACHINES (This category is for coin operated machines that perform a service such as washing machines and clothes dryers. It does not include machines used for amusement or that provide merchandise. This category must comply with the requirements of section 15-32(b) of this Code.):	
4057.01	Each machine requiring deposit of up to 25¢	18.90
4057.02	Each machine requiring deposit of over 25¢	26.25
4058.00	COLD STORAGE BUSINESS	126.00
	COLLECTION AND CLAIM AGENCIES (see Credit Associations)	
4059.00	COMMUNICATION SERVICES	157.50
4060.00	COMPUTER SERVICES (includes consulting, marketing, payroll, programming, etc.)	157.50
4061.00	CONCRETE MIXER TRUCKS, each	18.90
4062.00	CONSULTANT (The fee listed is for all subcategories of the category Consultant.)	
4062.01	Business	157.50
4062.02	Employment	157.50
4062.03	Financial/investment planning	157.50
4062.04	Interior design (requires insurance)	157.50
4062.05	Management	157.50
4062.06	Marketing	157.50
4062.07	Marine	157.50
4062.08	Real Estate	157.50
4062.09	Security	157.50
4062.10	Unclassified consultant	157.50
4063.00	CONTRACTORS, Certified Construction Trades (See Chapter 9 of the Broward County Ordinances and Florida Statute 489)	
	STATE CONTRACTORS (As defined in Florida Statutes sections 489.105 and 489.505. These contractors are certified by the State of Florida and must meet the requirements of Chapter 489 of Florida State Statutes.)	
4063.01	Air conditioning contractor, Class A	157.50
4063.02	Air conditioning contractor, Class B	157.50
4063.03	Air conditioning contractor, Class C	157.50
4063.04	Alarm system contractor	157.50

4063.05	Alarm system contractor I	157.50
4063.06	Alarm system contractor II	157.50
4063.07	Building contractor	157.50
4063.08	Commercial pool/spa contractor	157.50
4063.09	Electrical contractor	157.50
4063.10	General contractor	157.50
4063.11	Mechanical contractor	157.50
4063.12	Plumbing contractor	157.50
4063.13	Pollutant storage systems contractor	157.50
4063.14	Residential contractor	157.50
4063.15	Residential pool/spa contractor	157.50
4063.16	Roofing contractor	157.50
4063.17	Sheet metal contractor	157.50
4063.18	Solar contractor	157.50
4063.19	Specialty contractor	157.50
4063.20	Swimming pool/spa servicing contractor	157.50
4063.21	Underground utility and excavation contractor	157.50
	BROWARD COUNTY CONTRACTOR CATEGORIES (These contractors are certified by Broward County under the provisions of Chapter 9 of the Broward County Code of Ordinances and registered by the State of Florida pursuant to Chapter 489 of the Florida State Statutes. The subcategories listed below are those for which there is no state contractor subcategory.)	
4063.22	Acoustic Ceilings Category - Class "A"	84.00
4063.23	Aluminum Category - Class "AL"	84.00
4063.24	Awning Erection Category - Class "AE"	84.00
4063.25	Bridges, Overpasses, Underpasses - Class "B"	84.00
4063.26	Burglar Alarm Contractor	84.00
4063.27	Cable Television - Class "G"	84.00
4063.28	Central VAC system contractor	84.00
4063.29	Clearing and Grading - Class "B"	84.00
4063.30	Commercial Pool/Spa Contractor - Class "CPC"	84.00
4063.31	Concrete Driveways, Curbs, Gutters and Sidewalks - Class "C"	84.00
4063.32	Concrete Placing and Finishing Category - Class "CP"	84.00
4063.33	Demolition Category (Non-explosive) - Class "D"	84.00
4063.34	Dredging (Canals, Lakes, Waterways) - Class "C"	84.00
4063.35	Drywall and Lathing Category - Class "DL"	84.00
4063.36	Elevator Installation and Maintenance Category - Class "E"	84.00
4063.37	Excavating (Canals, Lakes, Levees) - Class "A"	84.00
4063.38	Feeder Distribution Interface (FDI Telephone Boxes) Installer - Class "F"	84.00
4063.39	Fence Erection Category --- Class "F"	84.00
4063.40	Finished Carpentry Category - Class "FC"	84.00
4063.41	Flooring Category - Class "FL"	84.00
4063.42	Fuel Transmission and Distribution Lines - Class "D"	84.00
4063.43	General Building Contractor, Class A	84.00
4063.44	General Building Contractor, Class B	84.00
4063.45	General Building Contractor, Class C	84.00
4063.46	Glazing Category - Class "G"	84.00

4063.47	Gunite Category - Class "GU"	84.00
4063.48	Heavy Marine (Harbor Facilities, Docks, Shipyards, Bulkheads, Retaining Walls, Seawalls, Dams, Locks) - Class "A"	84.00
4063.49	Insulation Category - Class "I"	84.00
4063.50	Interlocking Brick Pavers - Class "G"	84.00
4063.51	Interlocking Brick Pavers - Class "IBP"	84.00
4063.52	Jack and Bore Installer - Class "H"	84.00
4063.53	Lawn Sprinkler Contractor	84.00
4063.54	Light Marine (Seawalls, Retaining Walls, Davits, Boat Lifts, Small Docks) - Class "D"	84.00
4063.55	Limited to Irrigational Systems in the Public Right-of-Way - Class "I"	84.00
4063.56	Masonry Category - Class "M"	84.00
4063.57	Major Roads (Asphalt and Concrete Paving for Interstate, Primary, Secondary and Arterial Roadways and Airports and Work Incidental Thereto) - Class "A"	84.00
4063.58	Minor Roads (Asphalt and Concrete Paving for Subdivision Facilities and Work Incidental Thereto) - Class "B"	84.00
4063.59	Painting Category - Class "P"	84.00
4063.60	Painting Unlimited Category - Class "PU"	84.00
4063.61	Pile Driving - Class "E"	84.00
4063.62	Plant Construction (Water Treatment, Sewage Treatment, Industrial Complexes, Pump and Lift Stations, Incinerators) - Class "C"	84.00
4063.63	Plastering and Stucco Category - Class "PS"	84.00
4063.64	Pneumatic control contractor	84.00
4063.65	Primary Pipelines (Water, Sewer, Drainage) - Class "A"	84.00
4063.66	Residential Pool/Spa Contractor - Class "RP"	84.00
4063.67	Roof Decks Category - Class "RD"	84.00
4063.68	Roof Painting and Cleaning Category - Class "RP"	84.00
4063.69	Roofing Category - Class "R"	84.00
4063.70	Rough Carpentry Category - Class "RC"	84.00
4063.71	Sandblasting Category - Class "S"	84.00
4063.72	Screen Enclosures Category - Class "SE"	84.00
4063.73	Seal coating - Class "D"	84.00
4063.74	Secondary Pipelines (Water, Sewer, Drainage Incidental to Parking Lots) - Class B	84.00
4063.75	Sign Contractor	84.00
4063.76	Sign Erection (Non-electric) Category - Class "SE"	84.00
4063.77	Steel Reinforcing and Iron Category - Class "SR"	84.00
4063.78	Striping, Marking and Signage of Major and Minor Roadways To Include Pavements - Class "F"	84.00
4063.79	Structural Steel Category - Class "SS"	84.00
4063.80	Surfacing (Tennis Courts, Bike Paths, Driveways, Parking Lots with Drainage Incidental Thereto Being Limited to Soakage Pits and Drywells) - Class "E"	84.00
4063.81	Swimming Pool/Spa Servicing Contractor - Class "SP"	84.00
4063.82	Terrazzo Category - Class "T"	84.00
4063.83	Test and balance contractor	84.00
4063.84	Tile and Marble Category - Class "TM"	84.00
4063.85	Transport assembly contractor	84.00
4063.86	Tunnels - Class "C"	84.00

4063.87	Underground and Aerial Utility Transmission and Distribution Lines - Class "E"	84.00
4063.88	Waterproofing Category - Class "W"	84.00
4063.89	Unclassified (any tax category not included above)	84.00
	Proof of insurance and a current certificate of competency, are required. A separate fee is required for each classification or service.	
4064.00	CONTRACTORS, OTHER (These subcategories are not covered by Chapter 9 of the Broward County Ordinances or Florida Statute 489)	
4064.01	Blinds, installation and/or repairs	84.00
4064.02	Bottled gas	84.00
4063.03	Carpet installation	84.00
4064.04	Ceiling spraying	84.00
4064.05	Exterminator	84.00
4064.06	Flooring, sanding or floor covering installations	84.00
4064.07	Glass and glazing	84.00
4064.08	Hauling/trash removal	84.00
4064.09	House moving	84.00
4064.10	Landscaping (Lawn maintenance/gardening services)	84.00
4064.11	Lawn mowing services (one vehicle)	21.00
4064.12	Lawn mowing services (two or three vehicles)	52.50
4064.13	Lawn mowing services (over three vehicles)	84.00
4064.14	Lawn sprinkler systems	84.00
4064.15	Paper hanging	84.00
4064.16	Pressure cleaning services	84.00
4064.17	Sand blasting	84.00
4064.18	Septic tanks	84.00
4064.19	Shower enclosures	84.00
4064.20	Sign Installation/Painting	84.00
4064.21	Sprinklers	84.00
4064.22	Television installation and service (includes radio, and other electronic equipment)	84.00
4064.23	Tree services and trimming	84.00
4064.24	Welding	84.00
4064.25	Well drilling	84.00
4064.26	Wholesale gas/oil	84.00
4064.27	Window tinting	84.00
4064.28	Windows, jalousie or sash steel	84.00
4064.29	Unclassified	84.00
4064.30	Pool Cleaning (Non-contractor, no repair of structure)	157.50
4064.31	Pressure Cleaning (Sidewalks & Driveways) Non-contractor	157.50
4064.32	Screen Repair (Non contractor, no repair of structure)	157.50
4065.00	CONVENIENCE STORE (See section 15-229 for minimum security requirements.)	
4065.01	Kiosk (defined in section 47-35.1 of this Code.)	157.50
4065.02	Store (defined in section 47-35.1 of this Code.)	157.50
4065.03	Store, multipurpose (defined in section 47-35.1 of this Code.)	157.50
4066.00	COPY CENTER (no other services provided)	157.50
	CONVALESCENT HOMES (see Social Service Residential Facilities)	

4067.00	CORPORATE HEADQUARTERS offering sales, advertising or multiple type of corporate services	367.50
4068.00	CORRESPONDENT LENDER (state license required)	157.50
4069.00	COUNSELING (family, financial, employment) agency	157.50
4070.00	COURT REPORTING SERVICES (This category must comply with the requirements of section 15-32 of this Code.)	
4070.01	2 or less employees in office (including owner)	105.00
4070.02	over 2 employees in office (including owner)	157.50
4071.00	CREDIT AND BILLING ASSOCIATIONS, (This category is for firms, corporations or offices used for credit, bank, billing claims, collection or repossession services. For medical billing services see the Medical category.)	157.50
	D	
	DANCING SCHOOLS (see School)	
	DATA PROCESSING (see Computers)	
4072.00	DATING SERVICE (This category includes escort services, introduction services and matchmaking services)	
4072.01	Dating Service	157.50
4072.02	Escort Service	157.50
4072.03	Introduction Service	157.50
4072.04	Matchmaking Service	157.50
	DAY CARE (children) (see Child Day Care Facilities)	
	DECORATORS, INTERIOR (see Consultant)	
	DELIVERY SERVICE (see Messenger Service)	
4073.00	DENTAL LABORATORY (Each dentist in the office is taxed individually.)	157.50
4074.00	DENTIST (Each dentist in the office is taxed individually.)	157.50
4075.00	DENTAL TECHNICIAN/HYGIENIST	105.00
4076.00	DETECTIVE/PRIVATE INVESTIGATOR (requires state license)	157.50
4077.00	DEVELOPER/DEVELOPMENT (real estate)	157.50
4078.00	DIETICIAN (Each dietician is taxed individually.)	105.00
4079.00	DIRECTORY PRODUCTION (This category includes the making of and/or sale of private, city, county or state directories)	105.00
4080.00	DISTRIBUTOR (This category is for wholesale operations only. No inventory may be maintained at the location. For retail operations see Merchant)	157.50
	DIVINE HEALERS (see Astrologers)	
4081.00	DIVING SERVICES	105.00
	DOCK RENTAL (see Watercraft)	
4082.00	DOCTOR, PHYSICIAN, SURGEON (Each doctor is taxed individually.)	157.50
	DOUGHNUT MACHINE (see Bakeries)	
4083.00	DRAFTSMAN (This category is for draftsmen not employed by registered architect or engineer.)	63.00
	DRUG TREATMENT FACILITY (see Social Service Residential Facilities)	
4084.00	DRY CLEANING: (This category is for those cleaning processes that use a liquid solvent. For other cleaning processes see Laundry. Laundry operations require a separate business tax receipt. See section 47-35.1 of this Code for definition of dry cleaning. See section 47-18.12 of this Code for specific use requirements.)	

4084.01	Plants for dry cleaning, pressing, blocking or dyeing	105.00
4084.02	Pickup stations, each	63.00
4084.03	In connection with Laundromat	63.00
	E	
	EDUCATIONAL—INSTRUCTION (see Schools)	
	ELECTION HEADQUARTERS (see Campaign Headquarters)	
4085.00	ELECTRIC LIGHT AND POWER COMPANIES	525.00
4086.00	ELECTROLYSIS (requires state license)	105.00
4087.00	EMPLOYMENT:	
4087.01	Permanent placement	157.50
4087.02	Temporary placement	157.50
4087.03	Day Labor placement	157.50
4088.00	ENGINEER (requires certification by the State of Florida)	157.50
4089.00	ENGRAVERS, lithographers, printing and/or job printing	105.00
4090.00	ENTERTAINMENT, NIGHTCLUB (This category includes restaurants, dining rooms and similar establishments where floor shows or other forms of lawful entertainment is provided for guests. The definition of nightclub is found in section 47-35.1 of this Code.)	157.50
4091.00	ENTERTAINMENT, HOME	157.50
	ESCORT SERVICES (see Dating Service)	
4092.00	EXECUTIVE SUITES	157.50
	EXPORT (see Import/Export)	
4093.00	EQUIPMENT LEASING	105.00
	F	
	FINANCIAL COUNSELING AND PLANNING SERVICES (see Consultant)	
4094.00	FINANCIAL INSTITUTIONS OR COMPANIES:	
4094.01	Banks and savings and loan associations	393.75
4094.02	Building and loan associations, not national	157.50
4094.03	Finance and discount companies, liquidating accounts, whether purchased or not	236.25
4094.04	Personal finance companies	236.25
4094.05	Mortgage loan company, agent or broker lending money other than own money and charging fee in connection therewith	157.50
4094.06	Money lenders and all persons, firms or corporations, except banks or bankers, whose business includes or consists of taking, buying or selling assignments of, or contracts for the purchase, sale, transfer or assignment of wages or salaries, earned or to be earned in the future, by any other person, firm or corporation per year or fraction thereof	393.75
4095.00	FIRE EXTINGUISHER SERVICE (A valid permit from the State Fire Marshall's Office is required for this category. See section 15-53 of this Code.)	73.50
	FISH MARKET (see Market)	
4096.00	FLORISTS	157.50
	FLOWER SHOP, selling cut flowers, small potted plants, etc., separate or in connection with other business (see Merchant)	

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4097.00	FOOD BROKERAGE	157.50
4098.00	FOOD PROCESSING	157.50
4099.00	FRANCHISE DEALER	157.50
4100.00	FUND RAISER	157.50
4101.00	FUNERAL HOMES	157.50
	G	
	GARDEN CENTER (see Nursery)	
4102.00	GAS COMPANIES DISTRIBUTING AND SELLING GAS (See section 47-18.13 of this Code for specific requirements for flammable liquids and fuel storage.)	
4102.01	Selling gas through pipe lines	525.00
4102.02	Selling bottled gas	36.75
	(Merchant's business tax receipt in addition if equipment is sold)	
4103.00	GASOLINE SERVICE STATIONS (See automotive service station in section 47-35.1 of this Code for the definition of this category. See section 47-18.5 of this Code for specific use requirements for this category.)	
4103.01	First dispensing nozzle	12.60
4103.02	Each additional dispensing nozzle	6.30
4104.00	GASOLINE WHOLESale	315.00
4105.00	GOLF COURSES AND DRIVING RANGES	73.50
4106.00	GYM (The State of Florida requires a bond for memberships over 30 days with exercise equipment on premises.)	157.50
	H	
4107.00	HAIR SALON (This category must comply with the requirements of section 15-32 of this Code.)	
4107.01	1—3 employees	52.50
4107.02	Over 3 employees	105.00
4107.03	Manicurist/pedicurist in shop	21.00
4107.04	Spa (Separate Tax for Nails, Hair, Manicures, etc.)	157.50
4107.05	Facial/Esthetician each (State Lic. Required)	157.50
4107.06	Full Specialist, Tax separately (Facial, Nails, Waxing) (State Lic. Required)	157.50
4108.00	HALLS FOR HIRE, public (not dance halls)	52.50
	HANDBILLS AND CIRCULARS(see Circulars and Handbills)	
	HEALTH CLUB (see Clubs)	
4109.00	HEALTH RECREATION FACILITY (No retail sales without a separate business tax receipt. The State of Florida requires a bond for memberships over 30 days whenever exercise equipment is on premises.)	157.50
	HELICOPTER, CHARTER (see Aircraft, leasing)	
4110.00	HOMEMAKERS, visiting home	157.50
4111.00	HOME HEALTH CARE	157.50
	HOMES, for children or adults (see Social Service Residential Facilities)	
4112.00	HOSPITALS AND SANITARIUMS	157.50
	HOSPITALS FOR ANIMALS (see Veterinary Clinic)	
	HOTELS (see Apartments/Hotels/Motels)	

	HOUSE MOVING (see Contractors, Other)	
	HOUSE OF WORSHIP (see Church)	
4113.00	HYPNOTIST (Each hypnotist is taxed individually. This category requires a state license and approval.)	105.00
	I	
4114.00	ICE CREAM STORE	
4114.01	Eat in or take out	73.50
4114.02	Take out only	73.50
	ICE CREAM VENDORS (see Vendors)	
4115.00	IMPORT/EXPORT (no retail sales without merchant's business tax receipt)	157.50
4117.00	INSURANCE, (each company per line of insurance written)	157.50
	For the purpose of this subsection, insurance companies are classified and defined as follows:	
4117.01	CASUALTY AND LIABILITY INSURANCE COMPANIES, including bonding companies, writing:	157.50
	a. Accident and health insurance only, on annual, semi-annual or quarterly premium paying basis;	
	b. Bonds, including fidelity, court, contract and surety bonds and financial guarantee, and title insurance or guarantees;	
	c. Burglary insurance, including residence, bank, stocks, bonds and securities, safe burglary and holdup and messenger robbery;	
	d. Liability insurance, including employers, public and other forms of liability insurance and automobile liability for personal injury, property damage and collision;	
	e. Plate glass insurance;	
	f. Workers' compensation insurance.	
4117.02	FIRE INSURANCE COMPANIES writing policies of insurance against hazards of fire, tornado, and windstorms, use and occupancy, profits, rents, leasehold, insurrection, riot and civil commotion, sprinkler leakage, rain, fire, theft, automobile collision, and marine cargoes and hulls, and rail, mail and express shipments, against fire, collision, stranding, or sinking	157.50
4117.03	INDUSTRIAL INSURANCE COMPANIES, including funeral benefit associations or companies, writing life, accident or health insurance and funeral benefits on a weekly, bimonthly premium paying basis	157.50
4117.04	LIFE INSURANCE COMPANIES writing life insurance with or without disability clauses or accident and health features as a part of the policy contract upon an annual, semi-annual or quarter annual premium paying basis	157.50
4118.00	INSURANCE FINDERS	157.50
	INTERIOR DESIGN (see Consultants)	
	INTRODUCTION SERVICE(see Dating Service)	
	INVESTMENT (see Consultants)	
	J	

4119.00	JEWELRY DEALERS who buy and sell or offer to buy and sell gold and silver and other precious metals(This category must comply with sections 15-201 through 15-228 of this Code.)	157.50
	JEWELRY SHOP (see Merchant)	
4120.00	JUNK DEALERS: (This business tax receipt is required whether sale or purchases, or both, or solicitations are made. This category must comply with sections 15-201 through 15-228 of this Code.)	158.55
	K	
	KENNEL/ANIMAL BOARDING (See Pet Boarding/Kennel Facilities)	
4121.00	KNIFE AND SCISSOR SHARPENER	31.50
	L	
	LAB SERVICES (see Medical)	
4122.00	LABORATORY TECHNICIAN	105.00
4123.00	LANDSCAPE ARCHITECT	157.50
4124.00	LANDSCAPE MAINTENANCE, interior	84.00
	LANDSCAPE MAINTENANCE, exterior (see Contractors)	
4125.00	LAUNDRIES: (See section 47-18.19 of this Code for specific use requirements. See Dry Cleaning where solvents are used in the cleaning process.)	
4125.01	Hand laundry employing over 3 persons	52.50
4125.02	Plant	157.50
4125.03	Agency pickup	63.00
4125.04	Self service	105.00
	LEASING EQUIPMENT (see Equipment Leasing)	
	LEASING AGENT (see Property Management)	
4126.00	LINEN SUPPLY:	
4126.01	Connected with laundry	73.50
4126.02	Not connected with laundry, doing business from trucks	157.50
	LITHOGRAPHERS (see Printing)	
	LOCKSMITHS AND KEYSMITHS (see Repair Shop)	
	M	
4127.00	MACHINE SHOPS (This category is for machine shops that do not repair vehicles on site.)	84.00
4128.00	MAIL BOX SERVICE ESTABLISHMENTS (A separate business tax receipt is required for each individual operating from the site. An affidavit must be submitted to provide the required information necessary to determine the number of individuals operating from the site. A form will be provided by the business tax division. See section 15-32(b) of this Code)	157.50
4129.00	MAIL ORDER ESTABLISHMENT (This category prohibits inventory on site.)	157.50
4130.00	MANUFACTURERS AND MANUFACTURING, each plant (The term employees as used herein includes the business owner(s). This category includes wholesale sales of the products the business manufacturers. If retail sales are conducted the business must also obtain a Merchant category license. For specialty	

	categories that may apply see the Product Assembly category. A separate license is required for specialty categories. This category must comply with the requirements of section 15-32 of this Code.):	
4130.01	1 to 3 employees	26.25
4130.02	4 to 8 employees	45.15
4130.03	9 to 20 employees	97.65
4130.04	21 to 50 employees	163.80
4130.05	over 50 employees	228.90
	MARINA (see Watercraft)	
4131.00	MARKETS, (This category is for retail sales of meat, poultry, seafood, and fish, whether business is conducted separately or connected with other business categories. This is a separate classification and is not included within the Merchant's category. This category must comply with the requirements of section 15-32 of this Code):	
4131.01	Fish and seafood, with or without poultry	73.50
	Meat market with or without poultry stock:	
4131.02	Under \$50.00	26.25
4131.03	Stock \$50.00 to \$300.00	32.55
4131.04	Over \$300.00	45.15
4131.05	Poultry markets	52.50
	MARKETING/INVESTMENT PLANNING (see Consultant)	
4132.00	MASSAGE SALON:	
4132.01	Each establishment (requires license from the state	73.50
4132.02	Each massage therapist located in a salon/spa (This subcategory must comply with the requirements of section 15-32(b) of this Code.)	20.00
	MATCHMAKING (see Dating Service)	
4133.00	MEATS AND MEAT PRODUCTS, packing houses or storage	157.50
	MEATS AND MEAT PRODUCTS, RETAIL (see Markets)	
	MEATS AND MEAT PRODUCTS, WHOLESALE (see Merchant)	
4134.00	MEDIATOR	157.50
4135.00	MEDICAL:	
4135.01	Billing (See the Credit and Billing Associations category for billing services other than medical.)	157.50
4135.02	Laboratory services	157.50
4135.03	Scanning center	157.50
4136.00	MENTAL HEALTH COUNSELOR	157.50
4137.00	MERCHANTS (This category includes storekeepers and dealers in goods, wares and merchandise, other than those specially classified. See section 15-37 of this Code for merchant requirements. This category must comply with the requirements of section 15-32 of this Code):	
	Retail stock:	
4137.01	Up to and including \$3,000.00	48.30
4137.02	Over 3,000.00 to \$10,000.00	65.10
4137.03	Over 10,000.00 to \$20,000.00	81.90
4137.04	Over 20,000.00 to \$50,000.00	122.85
4137.05	Over 50,000.00 to \$100,000.00	245.70
4137.06	Over 100,000.00 to \$500,000.00	409.50

4137.07	Over 500,000.00 to \$1,000,000.00	514.50
4137.08	Over \$1,000,001.00	682.50
	Wholesale merchants and dealers in goods, wares and merchandise, other than those specially classified:	
	Wholesale stock:	
4137.09	Up to and including \$500.00	32.55
4137.10	Over 500.00 to \$2,000.00	65.10
4137.11	Over 2,000.00 to \$5,000.00	97.65
4137.12	Over 5,000.00 to \$10,000.00	131.25
4137.13	Over 10,000.00 to \$20,000.00	196.35
4137.14	Over 20,000.00 to \$50,000.00	262.50
4137.15	Over 50,000.00 to \$100,000.00	327.60
4137.16	Over 100,000.00 to \$500,000.00	458.85
4137.17	Over 500,000.00 to \$1,000,000.00	514.50
4137.18	Over \$1,000,001.00	682.50
4137.19	Showroom (Display only, No inventory)	157.50
4138.00	MERCHANTS, OUTDOOR SALES of holiday-related merchandise (See sections 47-18.15 and 15-183 of this Code for specific use requirements for this category.)	262.50
4139.00	MERCHANTS, SPECIAL PROMOTIONS AND SALES, for 1 to 3 days' duration (i.e., tent, armory sales, etc. See section 15-183 of this Code where the event is held outdoors.)	367.50
4140.00	MESSENGER/DELIVERY SERVICE, (exclusive of telegrams)	105.00
4141.00	MINIATURE GOLF LINKS	73.50
	MOBILE HOME PARK (see Trailer Park/Mobile Home Park)	
4142.00	MODEL/TALENT AGENCY (State of Florida license required.)	157.50
4143.00	MORTGAGE SERVICE	157.50
	MOTORCYCLE, MOTOR SCOOTER (see Vehicles)	
4144.00	MOVING COMPANY (per vehicle)	105.00
4145.00	MOVIE THEATER (per location. This category must comply with the requirements of section 15-32(b) of this Code.):	
4145.01	Up to 100 seats	65.10
4145.02	Over 100 and up to 500 seats	196.35
4145.03	Over 500 and up to 1,000 seats	327.60
4145.04	Over 1,000 seats	393.75
4145.05	Drive-in theaters	315.00
	MULTIGRAPHING, MIMEOGRAPHING (see Printing Services)	
	MULTIPLE LISTINGS (see Publisher)	
4146.00	MUSICAL DEVICES, mechanically operated:	
4146.01	Each machine whether operated in connection or separate from any other business (See section 15-48 of this Code for requirements for this category.)	21.00
4146.02	Distributor of (distributor's business tax must be paid before machine can be operated in city)	157.50
	N	
4147.00	NAIL SALON	157.50
4148.00	NAIL TECHNICIAN (A state license is required for this category.)	21.00

4149.00	NEWSPAPER:	
4149.01	Daily	157.50
4149.02	Weekly and monthly	84.00
4150.00	NEWSPAPER BUREAU and/or newspaper agencies	157.00
	NEWSSTANDS, where papers and periodicals are sold (see Merchants)	
4151.00	NIGHTCLUBS, (See section 47-35.1 of this Code for the definition of Nightclub. See Chapter 5 of this Code for alcoholic beverage requirements.)Alcoholic beverage license required in addition	157.50
4151.01	After hours liquor permit	Exempt
4151.02	Bar	157.50
4151.03	Package liquor store	Exempt
	NOVELTY WORKS (see Manufacturer)	
4152.00	NURSE PRACTITIONER (A state license is required for this category)	157.50
4153.00	NURSE, REGISTERED (A state license is required for this category.)	157.50
	NURSERY, children's day (see Child Care Facilities)	
4154.00	NURSERY, shrubs, trees and plants sold, business tax based upon area of premises used in business. Retail business tax receipt is also required. (This category must comply with the requirements of section 15-32(b) of this Code)	
4154.01	Up to 10,000 square feet of area used	12.60
4154.02	10,001 sq. ft. to 25,000 sq. ft. area used	31.50
4154.03	25,001 sq. ft. to 50,000 sq. ft. area used	63.00
4154.04	Over 50,000 sq. ft. area used	97.65
4154.05	Garden Center	157.50
4155.00	NURSING, TEMPORARY PLACEMENT	157.50
4156.00	NUTRITIONIST	157.50
	O	
4157.00	OFFICE (where no other classification exists in this Code for this service) professional or administrative, no sales from site without separate retail or wholesale business tax receipt	157.50
4158.00	OILS, wholesale	157.50
4159.00	OPTICIAN, OPTOMETRIST, OCULIST (each taxed individually)	157.50
4160.00	OSTEOPATH (each taxed individually)	157.50
4161.00	OUTDOOR DINING (Zoning approval required. See definition in section 47-35.1 of this Code.)	Exempt
	P	
4162.00	PACKAGING AND SHIPPING	157.50
4163.00	PACKING HOUSE:	
4163.01	Citrus fruits	52.50
4163.02	Salted or smoked meats or fish	73.50
4163.03	Vegetables	73.50
4164.00	PARALEGAL	157.50
	PARASAIL (see Watercraft)	
4165.00	PARKING GARAGES	157.50

4166.00	PARKING LOTS (See section 47-35.1 of this Code or the definition of this category. This category must comply with the requirements of section 15-32(b) of this Code.)	
4166.01	1—25 cars	36.75
4166.02	Over 25 cars	105.00
4167.00	PAWNBROKERS (This category must comply with sections 15-201 through 15-208 of this Code)	393.75
	PAY PHONES (see Telephone, Pay Phones)	
4168.00	PERSONAL TRAINER (This category may perform services that require separate business tax receipts.)	157.50
	PEST CONTROL (see Contractor (exterminator))	
4169.00	PET BOARDING/KENNEL FACILITIES (See section 47-18.25 of this Code for special requirements)	73.50
	PET SHOP, for birds, fish and pets (see Merchant)	
4170.00	PHARMACIST	Exempt
	PHONOGRAPHS, radios and musical instruments (see Merchant)	
4171.00	PHOTOGRAPHERS, itinerant, and picture agents or portrait solicitors, having no permanent business location or branch office in city	126.00
4172.00	PHOTOGRAPHY:	
4172.01	Film processing facility (quick service)	84.00
4172.02	Film production	105.00
4172.03	Processing laboratory	157.50
4172.04	Studio	105.00
4172.05	Microfilming	157.50
	PHYSICIAN (see Doctor, Physician, Surgeon)	
4173.00	PHYSICIAN'S ASSISTANT (A state license is required for this category.)	157.50
4174.00	PHYSIOTHERAPIST (each taxed individually)	157.50
4175.00	PICTURE FRAMING (A separate retail business tax receipt is required for the business.)	78.75
4176.00	PIERCING SALON (A separate business tax receipt is required for each artist, see Body Piercing Artist. A permit is required from the health department.)	157.50
4177.00	PLACE OF ASSEMBLY	157.50
4178.00	PODIATRIST (each taxed individually)	157.50
	POOL ROOMS (see Billiard Parlors)	
	POPCORN OR PEANUT STANDS (see Merchant)	
4179.00	PRINTING SERVICES (lithographing, job printing, etc.)	105.00
4179.01	Graphic Design	157.50
4180.00	PROCESS SERVERS (each taxed individually)	84.00
4181.00	PRODUCT ASSEMBLY; process and assembly of previously prepared materials	157.50
4182.00	PRODUCTION COMPANY (music, videos, and film)	157.50
4183.00	PROFESSIONAL OFFICE (Administration Office)	157.50
4184.00	PROMOTERS:	
4184.01	Entertainment, sports or contests	157.50
4184.02	Services/consulting	157.50
4185.00	PROPERTY MANAGEMENT OR DEVELOPMENT AGENTS	157.50
4186.00	PSYCHIATRIST (each taxed individually)	157.50
4187.00	PSYCHOLOGIST	157.50

4188.00	PUBLISHER/PUBLISHING COMPANY	157.50
	R	
4189.00	RADIO STATION, COMMERCIAL; (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	105.00
4190.00	RAILROAD COMPANIES, whose tracks extend into or through corporate limits (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	394.80
4191.00	REAL ESTATE BROKERS (Proof of certification by the Florida Real Estate Commission is required from each broker and salesperson before a business tax receipt is issued. See section 475.13 of the Florida Statutes. This category must comply with the requirements of section 15-32(b) of this Code.)	
4191.01	Each broker	157.50
4191.02	Each sales person salesperson	52.50
4192.00	RECORDING STUDIO	157.50
4193.00	REFERRAL SERVICES	157.50
	REFRIGERATION AND AIR CONDITIONING (see Contractors)	
4194.00	RENTAL SERVICE, furniture, tools, etc.:	
4194.01	Service in connection with merchant's business tax receipt.	42.00
4194.02	Service not connected with merchant's business tax receipt	105.00
4195.00	REPAIR SHOPS (to be conducted at place of business only and wholly confined to an enclosed building; separate business tax receipt required):	
4195.01	Air conditioning	105.00
4195.02	Aircraft, overhauling parts	105.00
4195.03	Appliances, Household	105.00
4195.04	Appliances, Industrial	157.50
4195.05	Audio, video and electronic equipment	157.50
	Automobile (see Vehicles)	
4195.06	Bicycles	63.00
	Boats (see Watercraft)	
4195.07	Clocks	63.00
4195.08	Communication (telephones, pagers, etc.)	105.00
	Electronics (see Audio)	
4195.09	Furniture	73.50
4195.10	Gun repair	73.50
4195.11	Jewelry/watches	52.50
4195.12	Lawnmowers	52.50
4195.13	Locksmith	73.50
4195.14	Machines, office (adding machines, copiers, typewriters, dictaphones, etc.)	63.00

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	Marine repairs (see Watercraft)	
	Motorcycles (see Vehicles)	
4195.15	Musical instruments	78.75
4195.16	Sewing machine repairs	63.00
4195.17	Sheet metal	78.75
4195.18	Shoe repair	52.50
	Television (see Audio/Video)	
4195.19	Welding	63.00
	Window tinting (see Vehicles)	
4195.20	Unclassified (none of above)	78.75
4196.00	REPOSSESSION/RECOVERY	157.50
4197.00	RESEARCH COMPANY	157.50
4198.00	RESIDENT AGENT	157.50
4199.00	RESTAURANTS, (For definition see section 47-35.1 of this Code. This category must comply with the requirements of section 15-32(b) of this Code.) Capacity of:	
4199.01	1—15 persons, both inclusive	52.50
4199.02	16—50 persons, both inclusive	84.00
4199.03	51—199 persons, both inclusive	158.55
4199.04	Over 200 persons	236.25
4199.05	Sidewalk Cafe	105.00
4200.00	RESTAURANTS, TAKE OUT ONLY	78.75
4201.00	RINKS, bicycle, skating or other	236.25
	;b&c;	
4202.00	SALES OFFICE (no retail sales)	157.50
4203.00	SCHOOLS (Also see Day Care Center. Private schools must comply with the requirements of section 15-32(b) of this Code.)	
4203.01	Dance	73.50
4203.02	Self-defense	73.50
4203.03	Instructional courses/technical/business	105.00
4203.04	Private school Less than 25 pupils	32.55
4203.05	Private school 25 or more pupils	97.65
4204.00	SECONDHAND GOODS/ANTIQUES (This category must comply with sections 15-201 through 15-228 of this Code)	105.00
4204.01	Consignment Shop/Thrift Store	157.50
4205.00	SECRETARIAL SERVICES, including word processing, resumes, etc.: (This category must comply with the requirements of section 15-32 of this Code.)	
4205.01	less than 3 employees (including owner)	52.50
4205.02	3—5 employees (including owner)	105.00
4205.03	Over 5 employees (including owner)	157.50
4206.00	SECURITY GUARD SERVICES (office)	157.50
4207.00	SECURITY GUARD (each taxed individually)	10.50
4208.00	SELF STORAGE FACILITY, (See section 47-18.29 of this Code for specific requirements for this use.)	
4208.01	Up to 5,000 square feet	105.00
4208.02	Over 5,000 square feet	157.50

4208.03	Storage Facilities (Warehouse)	157.50
4209.00	SEMINARS	157.50
4210.00	SHIPS AND SHIPPING, agents or representatives	105.00
	SHOE REPAIR (see Repair Shop)	
4211.00	SHOE SHINE (per chair)	10.50
	SHOOTING GALLERY (see Indoor Firearms Range)	
	SIGN PAINTERS (see Contractors, Other, Sign Installation/Painting)	
	SIGN, COMMERCIAL (see Contractor, Certified Construction Trades, Broward County Contractor Categories, Sign Contractor)	
4212.00	SNACK BAR (no cooking)	157.50
4213.00	SOCIAL SERVICE RESIDENTIAL FACILITIES (A state license is required for this category. See section 47-18.32 for specific requirements for this use.):	
4213.01	Accessory shelter units	Exempt
	Adult congregate living facility:	
4213.02	Level I	157.50
4213.03	Level II	157.50
4213.04	Level III	210.00
4213.05	Level IV	210.00
4213.06	Level V	262.50
4213.07	Adult foster home	Exempt
4213.08	Emergency shelter facility for abused children	Exempt
4213.09	Emergency shelter facility	Exempt
4213.10	Family care home	Exempt
4213.11	Family foster home	Exempt
4213.12	Halfway house	Exempt
4213.13	Skilled medical service facility	157.50
4213.14	Treatment and rehabilitation facility	157.50
4214.00	SOCIAL WORKER (A state license is required for this category.)	157.50
4215.00	SOLICITORS, soliciting orders in offices or houses, intrastate commerce only (must comply with Chapter 23 of this Code)	105.00
	STORAGE WAREHOUSE OR STORAGE ROOMS (see Self-storage Facility)	
4216.00	SURVEYOR (each taxed individually):	
4216.01	Land	157.50
4216.02	Marine	157.50
	T	
4217.00	TAG/TITLE SERVICES	157.50
4218.00	TAILORS, custom clothiers (Where merchandise is sold a separate Merchants business tax receipt is required.)	52.50
4219.00	TALENT AGENCY (requires state license)	157.50
4220.00	TANNING SALONS	157.50
4221.00	TATTOO PARLOR	157.50
4222.00	TAX SERVICES OFFICE	157.50
4223.00	TAXIDERMIST or agents for, in addition to any other business tax receipt	52.50
4224.00	TELEGRAPH COMPANY, intrastate business only: (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies,	

	telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	
4224.01	Main office	394.80
4224.02	Branch office	157.50
4225.00	TELEMARKETING	157.50
4226.00	TELEPHONE, PAY PHONE	78.75
4227.00	TELEPHONE SYSTEM AND COMPANIES, intrastate business only (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.).	367.50
	TELEVISION INSTALLATION AND SERVICE (see Contractors, Other)	
4228.00	TELEVISION PRODUCTION SERVICES	157.50
4229.00	TELEVISION STATIONS, COMMERCIAL, (See section 15-35 of this Code. The tax imposed herein on express companies, railroad companies, telephone companies and other companies engaged in interstate commerce is imposed upon the business actually done by any such company within the city and to and from points within the state and is not imposed upon any business done for the United States Government or upon interstate business.)	157.50
4230.00	TELEVISION STATIONS, PUBLIC	5.25
4231.00	TELEVISION, CABLE (office only)	157.50
	TELEVISION, CABLE INSTALLATION (see Contractors, Certified Construction Trades, Broward County Contractor Categories, Cable Television)	
	TERMITE AND PEST EXTERMINATOR (see Contractors, Other, Exterminator)	
4232.00	THEATER (This category is for those theaters that conduct live performances.)	157.50
4233.00	THERAPIST (each taxed individually)	157.50
4234.00	TICKET AGENT	105.00
4235.00	TIME SHARE (This category is for the office that sells and purchases time shares. A state license is required.)	157.50
	TIRE REPAIR (see Vulcanizing)	
	TOOLS AND TOOL SUPPLIES (see Merchant)	
4236.00	TOUR ORGANIZER	157.50
4237.00	TRAILER PARK/MOBILE HOME PARK includes recreational vehicle campgrounds / parks (New parks are subject to Site Plan Level III Permit in accordance with section 47-24.2 of this Code. This category must comply with the requirements of section 15-32(b) of this Code.):	
4237.01	Up to and including 10 units or places of abode	73.50
4237.02	For each additional unit or place of abode over 10	2.10
4237.03	Trailers, utility, rental	63.00
4237.04	Mobile homes, sales, new or used (This subcategory is for sales of new or used mobile homes from a sales office in the mobile home park.)	105.00
	TRASH HAULING (see Contractors, Other, Hauling/trash removal)	
4238.00	TRAVEL BUREAU/TRAVEL AGENT (state registration certificate required)	157.50
	TRUCKS AND MOVING VEHICLES, doing business from (see Vehicles, movable)	

4239.00	TRUCKS, motor driven, also doing a freight transportation or transfer business for profit (This category must comply with the requirements of section 15-32(b) of this Code.):	
4239.01	Not more than 1 ton	12.60
4239.02	Not more than 2 tons	18.90
4239.03	Not more than 4 tons	26.25
4239.04	More than 4 tons capacity	32.55
	(Does not apply to trucks used by licensed contractors).	
	TYPEWRITER, DICTAPHONE, ADDING MACHINE DEALER, ELECTRONIC EQUIPMENT shop only (see Merchant)	
	U	
4240.00	UNCLASSIFIED, not otherwise set out herein (see section 15-56 of this Code)	157.50
4241.00	UNDERTAKERS OR EMBALMERS (each taxed individually)	157.50
4242.00	UPHOLSTERER	73.50
	V	
4243.00	VALET PARKING (insurance required)	157.50
4244.00	VEHICLE TRANSPORT	157.50
4245.00	VEHICLES (A separate business tax receipt is required for each subcategory.):	
4245.01	Automobile body shop without painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.02	Automobile body shop with painting facilities (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.03	Automobile, new car sales (This category does not include used car sales. A state license is required at each location. See section 47-18.3 of this Code for specific requirements for this use)	157.50
4245.04	Automobile paint shop	105.00
4245.05	Automobile sales in conjunction with any business for which a business tax receipt is required (See section 15-52 of this Code for the requirements of this category.)	157.50
4245.06	Automobile, used car department (This category is for used car sales conducted from the same location where new car sales are conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required.)	157.50
4245.07	Automobile, used car lot (storage)	105.00
4245.08	Automobile, used car sales (This category is for used car sales at a location where new car sales are not conducted. See section 47-18.3 of this Code for specific requirements for this use. A state license is required at each location.)	150.00
4245.09	Carting, express, hauling, and storage yards	157.50
4245.10	Motorcycle and moped rentals	105.00
4245.11	Motorcycle and moped sales (A state license is required at each location)	105.00
4245.12	Recreational vehicle rentals	105.00
4245.13	Recreational vehicle sales (A state license is required at each location.)	157.50
4245.14	Servicing and repair, tune up only (See section 47-18.4 of this Code for specific requirements for this use.)	105.00

4245.15	Servicing and repair,oil change only (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.16	Servicing and repair, minor repairs (carburetor, alternator, radiators, etc.) (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.17	Servicing and repair major repairs (transmissions, motor replacement, etc.) (See section 47-18.4 of this Code for specific requirements for this use.)	105.00
4245.18	Towing services only (no vehicle storage)	105.00
4245.19	Truck sales or display (See section 47-18.34 of this Code for specific requirements for this use.)	157.50
4245.20	Truck servicing and repairs (See section 18.4 of this Code for specific requirements for this use.)	105.00
4245.21	Truck servicing and repairs, tune up only	105.00
4245.22	Window tinting/detailing (no painting)	105.00
4245.23	Vehicle washing, waxing, and detailing (This category is for business at a permanent location.)	157.50
4245.24	Vehicle mobile washing, waxing and detailing (This category is for vehicles that provide this service throughout the city. The fee is for each vehicle performing the service.)	157.50
4245.25	Wrecking/storage yards (includes automotive wrecking, salvage, storage yards. See section 47-35.1 of this Code for definition of automotive wrecking yard.)	157.50
4246.00	VEHICLES, moveable, from which services are performed; (See section 15-51 of this Code for specific requirements.)	131.25
	(Business tax receipt not required upon trucks or vehicles owned and operated by established place of business in the city and used for the purpose of making bona fide deliveries to customers of goods ordered, or in connection with services performed; not permitted to be stored in residential zones.)	
4247.00	VEHICLES FOR HIRE, TAXICABS (See Chapter 27 Article II of this Code for requirements for this category. See section 27-1 for the definition of taxicab. City Commission approval is required as outlined in section 27-43. The fee listed is for each authorized taxicab.)	65.10
4248.00	VEHICLES FOR HIRE, MOTEL OR HOTEL COURTESY CARS (See Chapter 27 Article III of this Code for requirements for this category.) See section 27-1 for the definition of motel or hotel courtesy car. The fee listed is for each authorized courtesy car:	
4248.01	Up to 5-passenger vehicle	32.50
4248.02	Over 5-passenger vehicle	45.15
4249.00	VEHICLES FOR HIRE, RENTAL CARS (See Chapter 27 Article IV of this Code for requirements for this category. The fee listed is for each location):	
4249.01	0 to 50 vehicles	393.75
4249.02	51—100 vehicles	525.00
4249.03	Over 100 vehicles	656.25
4250.00	VEHICLES FOR HIRE, RENTAL CARS WITH CHAUFFEURS AND SIGHTSEEING VEHICLES (See Chapter 27 Article V of this Code for requirements for this category. See section 27-1 for the definition of rental car with chauffeur. City commission approval is required as outlined in section 27-192 of this Code.):	
4250.01	Not more than 5 passengers	32.55
4250.02	6—9 passengers	45.15
4250.03	10 or more passengers	125.00

4250.04	Franchise buses, (per bus:)	105.00
4251.00	VEHICLES FOR HIRE, NON-MOTORIZED VEHICLES (See Chapter 27 Article VI of this Code for requirements for this category):	
4251.01	Horse carriage, per vehicle	5.25
4251.02	Rickshaw, per vehicle	5.25
4251.03	Unclassified, per vehicle	5.25
4252.00	VENDING MACHINES, (This category applies to coin-operated or token-operated vending machines that dispense products or merchandise. See section 15-48 of this Code for special requirements for this category. The fee listed is for each machine. The business tax is assessed based on the highest number of machines located on the business premises on any single day during the previous tax year, or in the case of a new business based on an estimate for the current year. See section 15-48 of this Code for other vending machine requirements.)	9.45
4253.00	VENDING MACHINE DISTRIBUTORS (This category applies where the distributor maintains a permanent location within the city)	52.50
4254.00	VENDOR, street (This category must comply with the requirements of Chapter 23 and section 15-32(b) of this Code.), per vehicle	210.00
4255.00	VETERINARIAN/VETERINARIAN SURGEON (each taxed individually)	157.50
4256.00	VETERINARY CLINIC (See section 47-18.35 of this Code for specific requirements for this use.)	157.50
	VIDEO PRODUCTION (see Photography)	
4257.00	VIDEO GAMES ARCADE, (See Article IV of Chapter 15 of this Code for special requirements for this category.)	157.50
4258.00	VIDEO RENTALS	157.50
4259.00	VIRTUAL OFFICE	157.50
4260.00	VULCANIZING, TIRE REPAIRING, RETREADING, etc.	105.00
4260.01	Tires & Rims, Wheels (used)	157.50
	W	
	WAREHOUSE (see Storage Warehouse)	
	WATCHMAN (see Security Guard)	
	WATCH REPAIRING (see Repair Shop)	
4261.00	WATERCRAFT (This category may be subject to the requirements of Chapter 8 of this Code.):	
	Boat building/manufacturing (see Manufacturing)	
4261.01	Commercial boat, Charter or cruising (each) (This subcategory must comply with requirements of section 15-32(b) of this Code.)	84.00
4261.02	Marina, offering sales, repairs, fuel and multiple services	262.50
4261.03	Marine repairs, on site (See section 47-18.37 of this Code for specific requirements for this use.)	105.00
4261.04	Marine repairs, mobile repairs (This subcategory requires an approved business location. See section 47-18.37 of this Code for specific requirements for this use.)	150.00
4261.05	New boat display	157.50
	New boat sales, based on inventory (See section 47-18.36 for specific requirements for this use.) (see Merchant)	
4261.06	New boat storage	157.50

4261.07	Pier/dock rental	157.50
4261.08	Used boat display	157.50
4261.09	Used boat rentals (See section 47-18.36 for specific requirements for this use.)	157.50
	Used boat sales, based on inventory (See section 47-18.36 for specific requirements for this use.) (see Merchant)	
4262.00	WATERCRAFT, SHIPYARDS, permitting the operating of marine ways and dry docks, any capacity, designing and building boats, machine and repair shops and stocks or marine hardware and supplies and ship chandlery, for use in connection with work done by the boat and shipyard hereby taxed, but not for sale without merchant's business tax receipt; does not permit the operating of storage basins and sheds for which separate business tax receipt is provided and required; having capital investment as follows:	
4262.01	Not exceeding \$10,000.00	52.50
4262.02	More than \$10,000.00, not exceeding \$25,000.00	65.10
4262.03	More than \$25,000.00, not exceeding \$50,000.00	131.25
4262.04	More than \$50,000.00, not exceeding \$100,000.00	196.35
4262.05	More than \$100,000.00	262.50
4263.00	WATERCRAFT, SIGHTSEEING:	
4263.01	Up to 10 passengers	32.55
4263.02	11—50 passengers	45.15
4263.03	51—100 passengers	105.00
4263.04	Over 100 passengers	157.50
4264.00	WATERCRAFT, TOWING AND LIGHTERING, owners, operators or managers of boats used wholly or in part for towing and lightering, permitting one barge or lighter free with each tow boat licensed hereunder, alone or in connection with any business, as follows:	
4264.01	For each barge or lighter in excess of the number of tow boats licensed hereunder, or for each barge or lighter not permitted in connection with each tow boat	15.75
4264.02	Not exceeding 2 tow boats	38.85
4264.03	More than 2 tow boats	78.85
	In the event a permit is required by city ordinance, no business tax receipt shall be issued until a permit has been obtained.	
4265.00	WATERCRAFT, FLOATING HOMES (See sections 9-176 through 9-202 for specific requirements for floating homes.)	105.00
4266.00	WATERCRAFT, PARASAILING, office use only	157.50
4267.00	WATERCRAFT, PRIVATE BOAT USES, dock rentals, 4 or more boats	105.00
4268.00	WATERCRAFT TOW BOATS:	
4268.01	1—3 tow boats	39.90
4268.02	Over 3 tow boats	78.75
4269.00	WATER TAXI (See section 146.1 for the requirements for this category.)	52.50
4270.00	WATER SOLD IN BOTTLES, each company or individual	52.50
4271.00	WATER PURIFICATION SERVICES	157.50
4272.00	WESTERN UNION	
4272.01	Main Office	315.00
4272.02	Branch Office	157.50
	WHOLESALE MERCHANDISE (see Merchant)	
	WINDOW CLEANING and house cleaning (see Cleaning Service)	

	WINDOW TINTING (see Vehicles (automobiles))	
	WRECKER SERVICES (see Vehicles)	
	Y	
4273.00	YACHT BROKERS AND SALESMEN (requires state registration certificate):	
4273.01	Each broker	157.50
4273.02	Each sales person	52.50
	YACHT CHARTERS (see Watercraft)	
4274.00	YACHT MANAGEMENT/STUYVESANT (This category is not for consultants.)	157.50
4275.0	YACHT SALES OFFICES (No inventory at this location.)	157.50

(Code 1953, § 23-40; Ord. No. C-1209, §§ 1, 2, 3-20-56; Ord. No. C-1238, § 1, 6-3-56; Ord. No. C-1345, § 1, 9-10-57; Ord. No. C-1367, § 1, 10-1-57; Ord. No. C-1482, § 4, 10-27-58; Ord. No. C-1537, § 3, 4-27-59; Ord. No. C-1559, 7-27-59; Ord. No. C-1583, § 4, 10-20-59; Ord. No. C-1594, § 1, 12-1-59; Ord. No. C-1637, 4-9-60; Ord. No. C-1656, § 1, 5-31-60; Ord. No. C-1665, § 1, 6-24-60; Ord. No. C-1724, § 2, 4-18-61; Ord. No. C-1750, § 1, 6-20-61; Ord. No. C-1783, § 1, 11-21-61; Ord. No. C-1932, §§ 1, 2, 8-6-63; Ord. No. C-1947, § 1, 9-3-63; Ord. No. C-1949, § 1, 9-10-63; Ord. No. C-1971, § 2, 10-29-63; Ord. No. C-2030, §§ 1, 2, 10-29-64; Ord. No. C-2056, § 1, 9-1-64; Ord. No. C-2158, § 1, 9-14-65; Ord. No. C-66-23, § 1, 3-28-66; Ord. No. C-66-32, § 1, 5-17-66; Ord. No. C-66-41, § 1, 7-19-66; Ord. No. C-68-33, § 1, 5-7-68; Ord. No. C-69-19, § 1, 4-15-69; Ord. No. C-70-85, § 1, 11-3-70; Ord. No. C-70-88, § 1, 11-3-70; Ord. No. C-72-66, § 1, 9-19-72; Ord. No. C-73-12, §§ 1, 2, 2-6-73; Ord. No. C-75-48, § 1, 5-20-75; Ord. No. C-80-82, § 1, 9-25-80; Ord. No. C-82-51, § 2, 6-15-82; Ord. No. C-82-64, § 1, 7-20-82; Ord. No. C-82-78, § 4, 9-21-82; Ord. No. C-83-38, § 1, 2-15-83; Ord. No. C-89-50, § 23, 7-6-89; Ord. No. C-94-28, § 1, 7-19-94; Ord. No. C-96-37, § 1, 7-16-96; Ord. No. C-04-51, § 1, 10-19-04 ; Ord. No. C-06-41, § 2, 12-19-06 ; Ord. No. C-08-11, § 1, 3-11-08 ; Ord. No. C-11-28, § 2, 10-18-11)

Sec. 15-58. Annexed properties.

Businesses, trades, professions, services, etc. located on property annexed into the City of Fort Lauderdale which have a valid business tax receipt issued by Broward County shall apply for and obtain a city business tax receipt as provided herein on October 1 after the first year following the date of annexation.

(Ord. No. C-96-57, § 2, 10-1-96; Ord. No. C-06-41, § 2, 12-19-06)

Secs. 15-59—15-75. Reserved.

ARTICLE III. OTHER TAXES

DIVISION 1. GENERALLY

Secs. 15-76—15-90. Reserved.

DIVISION 2. PROPERTY INSURANCE PREMIUMS³

Sec. 15-91. Levied.

There is hereby assessed and imposed on every insurance company, corporation or other insurer engaged in or carrying on the business of property insurance, as provided by chapter 175, Florida Statutes, an excise or license tax amounting to one and eighty-five hundredths (1.85) percent of the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance policies covering property within the corporate limits of the city, as provided by chapter 175, Florida Statutes.

(Code 1953, § 41-2; Ord. No. C-69-4, § 1, 1-21-69; Ord. No. C-89-15, § 1, 2-21-89)

Sec. 15-92. Disposition of moneys.

All money derived from the taxes imposed by this division is hereby appropriated to the firefighter's relief and pension fund of the city which shall be administered in accordance with the provisions of F.S. ch. 175.

(Code 1953, § 41-3)

Sec. 15-93. Additional to other license taxes.

The license tax assessed and imposed by this division shall be in addition to all other license taxes levied by the city.

(Code 1953, § 41-4)

Sec. 15-94. Manner of collecting.

The excise or license tax provided for in this division shall be payable and collected in the manner provided for by F.S. ch. 175.

(Code 1953, § 41-5)

Secs. 15-95—15-110. Reserved.

DIVISION 3. CASUALTY INSURANCE PREMIUMS⁴

³State law reference(s)—Property insurance premium tax authorized, F.S. § 175.101.

⁴Cross reference(s)—Police and firefighters' retirement system, § 20-126 et seq.

State law reference(s)—Casualty insurance tax authorized, F.S. § 185.08.

Sec. 15-111. Levied.

There is hereby assessed, imposed and levied on every insurance company, corporation or other insurer now engaged in or carrying on or who shall hereafter engage in or carry on the business of casualty insurance as provided by chapter 185, Florida Statutes and as shown by the records of the state treasurer in his capacity as state insurance commissioner, an excise or license tax now levied by the city amounting to eight-five hundredths (0.85) percent of the gross amount of the receipts of premiums from policy holders on all premiums collected on casualty insurance policies covering property within the corporate limits of the city, as provided by chapter 185, Florida Statutes.

(Code 1953, § 41-17; Ord. No. C-1291, § 1, 1-22-57; Ord. No. C-89-16, § 1, 2-21-89)

Sec. 15-112. When payable.

The license or excise tax levied by this division shall be due and payable annually on the first day of March of each year.

(Code 1953, § 41-18; Ord. No. C-1291, § 1, 1-22-57)

Sec. 15-113. Manner of collecting.

The excise or license tax levied in this division shall be payable and collected in the manner provided for in F.S. ch. 185.

(Code 1953, § 41-19; Ord. No. C-1291, § 1, 1-22-57)

Secs. 15-114—15-125. Reserved.

DIVISION 4. UTILITY TAX⁵

Sec. 15-126. Definitions.

The following words, terms and phrases, when used in this division, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Bottled gas means all types and kinds of natural, liquefied petroleum and manufactured gas for lighting, heating, cooking, power, or any other purpose delivered to any purchaser thereof within the corporate limits of the city.

Electricity means all electric current or energy for lighting, heating, cooking, power, or any other purpose delivered to any purchaser thereof within the corporate limits of the city.

Fuel oil means all types and kinds of fuel oil, including Grade Nos. 1, 2, 3, 4, 5 and 6, coal oil and kerosene or any combination thereof for lighting, heating, cooking, power, or any other purpose delivered to any purchaser thereof within the corporate limits of the city.

⁵Cross reference(s)—Police and firefighters' retirement system, § 20-126 et seq.

State law reference(s)—Public service tax authorized, F.S. § 166.231 et seq.

Metered gas means all types and kinds of natural and manufactured gas for lighting, heating, cooking, power or any other purpose delivered to any purchaser thereof within the corporate limits of the city.

Purchase means every act or transaction whereby possession of, utilization of, control over or title to electricity, water, metered gas, bottled gas, fuel oil and telegraph service and the duty and obligation to pay therefor become vested in the purchaser within the corporate limits of the city, but such terms shall not pertain to nor include any such act or transaction when undertaken or performed by an agency or instrumentality of the United States government, the state, the county or a municipality.

Purchaser means every person legally liable for the payment of electricity, water, metered gas, bottled gas, or fuel oil delivered, or telegraph service rendered to him by a seller, unless such person is an agency or instrumentality of the United States Government, the state, the county or a municipality.

Seller means every person delivering electricity, water, metered gas, bottled gas, or fuel oil, or rendering telegraph service to any purchaser thereof.

Water service means the water supply furnished to all consumers in the corporate limits of the city for retail use and not for resale.

(Code 1953, § 41-9; Ord. No. C-72-41, § 1, 6-6-72; Ord. No. C-85-99, § 1, 11-22-85)

Sec. 15-127. Rate and amount of tax on purchase of public utility services; collection of tax.

There is hereby levied and imposed by the city upon every purchase in the corporate limits of the city of electricity, metered gas, bottled gas, fuel oil, and water service, included in or reflected by any bills required to be rendered by the seller to the purchaser hereunder, a tax based upon a charge made by the seller thereof, as follows:

- (1) When the seller renders a bill to the purchaser to cover such purchase made during the period of time to which such bill is applicable, the amount of tax shall be ten (10) percent, exclusive of governmental charges and taxes, of the total amount shown on such bill as due and payable on account of the purchase of electricity, metered gas, bottled gas, telegraph service and water service. The amount of tax on the purchase of fuel oil shall be four cents (\$0.04) per gallon. The total amount of taxes due pursuant to this section shall be computed to the nearest whole cent.
- (2) In the use and application set out in this section, purchases of electricity, metered gas, bottled gas, fuel oil, telegraph service and water service shall be considered and treated as constituting and being distinct and unrelated classes of purchases, and, in the event that more than one (1) such class shall be shown upon the same bill, the amount of excise tax payable pursuant hereto shall be determined and computed for each such class separately.
- (3) The seller is required and it shall be his duty to render to each purchaser bills, at least once a month, covering all such purchases made, and the amount of such excise tax shall be entered and shown by the seller as a separate item on each such bill and shall become due and payable to the city whenever such bill becomes due and payable to the seller. Each such bill shall include purchases applicable to but one (1) location, or to but one (1) family or business where more than one (1) family or business uses separated metered services at one (1) location in the corporate limits of the city.
- (4) This section shall be applicable to all bills for electricity, metered gas, bottled gas, fuel oil, and water service except that there shall be excluded from the tax levied hereunder:
 - a. The purchase of sixteen (16) ounces or less of bottled gas in a container or five (5) gallons or less of fuel oil delivered at the seller's place of business into the purchaser's container of not more than five (5) gallons capacity;

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- b. The purchase of fuel oil by a public or private utility, including municipal corporations and rural electric cooperative associations, either for resale or use as fuel in the generation of electricity;
 - c. The purchase of special fuels subject to the state road tax by F.S. ch. 209;
 - d. The purchase of fuel oil used for power of marine or farming equipment vehicles, aircraft, railroad trains and other media of transportation.
- (5) 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 service to the ultimate consumer resulting from an increase in the cost of fuel to the utilities subsequent to October 1, 1973.

(Code 1953, § 41-10; Ord. No. C-72-41, § 1, 6-6-72; Ord. No. C-72-80, § 1, 10-17-72; Ord. No. C-74-127, § 1, 11-19-74; Ord. No. C-75-52, § 1, 5-6-75; Ord. No. C-77-139, § 1, 10-4-77; Ord. No. C-79-69, § 1, 10-2-79; Ord. No. C-83-96, § 1, 9-20-83; Ord. No. C-85-99, § 2, 11-22-85)

State law reference(s)—Public service tax on above items authorized, F.S. § 166.231(1).

Sec. 15-128. Communications services tax.

- (a) There is hereby imposed in accordance with Chapter 202, Florida Statutes, a local communications services tax on all communications services at the rates established by Section 202.20(1) and (2), Florida Statutes.
- (1) From October 1, 2001 through September 30, 2002, the eleven-month conversion rate shall be five and one-half (5.5) percent, upon purchases within the city of taxable communications services.
 - (2) Beginning on October 1, 2002, the local communications services tax rate shall be five and one-tenth (5.1) percent or such other rate as may be authorized by the Florida legislature and adopted by ordinance of the city.
 - (3) Effective October 1, 2001, and in accordance with Section 337.401(3)(c)1.b., Florida Statutes (2001), the city elects not to charge or collect engineering permit fees for the placement or maintenance of communications facilities in the public roads or rights-of-way of the city. As a result of this election, the city elects to increase the local communications services tax rate by twelve-hundredths (0.12) percent to the rates delineated in (1) and (2) above. Except as provided herein, the city retains all existing authority to require and collect permit fees from users or occupants of municipal roads and rights-of-way, and to set appropriate permit fee amounts.
- (b) Notice shall be given to the Florida Department of Revenue in accordance with Section 202.21, Florida Statutes, prior to any modification or change to the local communications service tax rate.
- (c) All dealers of communications services shall comply with the requirements for the collection and remittance of taxes on communications services imposed by Chapters 202 and 203, Florida Statutes, as amended from time to time.
- (d) Chapters 202 and 203, Florida Statutes, as amended from time to time, and as the same pertain to local communications services taxes are hereby adopted by the city.

(Code 1953, § 41-13.1; Ord. No. C-85-99, § 5, 11-22-85; Ord. No. C-86-68, § 1, 9-16-86; Ord. No. C-89-14, § 1, 2-21-89; Ord. No. C-97-45, § 1, 10-21-97; Ord. No. C-01-29, § 1, 7-10-01)

State law reference(s)—Telecommunications public service tax, F.S. § 166.231(9).

Sec. 15-128.1. Pass-through provider and communications facility provider fees and charges.

- (a) *Definitions.* As used herein, unless otherwise defined or required by the context, the following words or phrases shall have the meanings indicated below:

City's roads or rights-of-way shall mean public roads or rights-of-way within the jurisdictional boundaries of the City of Fort Lauderdale, but do not include roads or rights-of-way that extend in or through the city but are state, county or another authority's roads or rights-of-way.

Communications facility means a facility that may be used to provide communications services. Multiple cables, conduits, strands, or fibers located within the same conduit shall be considered one communications facility for the purposes of this section.

Pass-through provider means any person who places or maintains a communications facility in the public rights-of-way of the City of Fort Lauderdale who does not remit taxes imposed by the city pursuant to F.S. Ch. 202, as same may be amended from time to time.

- (b) Pass-through providers and communication facility providers that maintain one (1) or more communications facilities in the city's roads or rights-of-way, shall pay the city the maximum annual amount allowed under F.S. § 337.401(6), as same may be amended from time to time. For purposes of calculating payments hereunder, each separate pole or tower installed or maintained by a pass-through provider or communications facility provider for the purposes of supporting antennas or other over-the-air radio transmission or reception equipment in the public rights-of-way shall comprise a separate communications facility subject to assessment of a separate fee in the annual amount of five hundred dollars (\$500.00) per linear mile or portion thereof. The amounts charged pursuant to this section shall be based on the linear miles of city roads or rights-of-way where a communications facility is placed, not based on a summation of the lengths of individual cables, conduits, strands or fibers.
- (1) The amounts referenced in this section may be charged only once annually and only to one (1) person annually for any communications facility. The city shall discontinue charging such amounts to a person that has ceased to be a pass-through provider. Any annual amounts charged shall be reduced to a prorated portion of any twelve-month period during which the person remits taxes imposed by the city pursuant to F.S. Ch. 202, as same may be amended from time to time. Any excess amounts paid to the city shall be refunded to the person upon written notice of the excess to the city.
- (c) The annual amount referenced in section 15-128.1(b), above, shall be due and payable on October 1 of every year. Fees not paid within ten (10) days after the due date shall bear interest at the rate of one (1) percent per month from the date due until paid. The acceptance of payment required hereunder by the city shall not be construed as an acknowledgement that the amount paid is the correct amount due, nor shall such acceptance be construed as a release of any claim which the city may have for additional sums due and payable or authorization to install any facilities in the city's rights-of-way.
- (d) The charges under this section do not apply to communications facilities placed in the city's rights-of-way prior to the effective date of this section with permission from the city.
- (e) The charges authorized in this section shall not be applied with respect to any communications facility that is used exclusively for the internal communications of an electric utility or other person in the business of transmitting or distributing electric energy.

(Ord. No. C-15-08, § 1, 2-17-15)

Sec. 15-129. Duty to seller to collect tax; liability for failure to collect; discontinuance of service for failure to pay bill.

- (a) The seller is hereby authorized and required and it shall be his duty to collect such excise tax from such purchaser at the time of the payment of each such bill and to report and pay over, on or before the twentieth day of each fiscal month, to the finance director, all such taxes levied and collected during the preceding fiscal month, provided that the seller shall have the right and privilege of assuming and paying such excise tax himself in lieu of collecting the same from the purchaser. Failure to timely remit the tax shall obligate the seller to pay to the city the penalty of one (1) percent thereof per month or fraction thereof during the period of delinquency. Whenever the seller shall fail or neglect to collect such excise tax from the purchaser at the time of collecting the payment of each such bill, the seller shall be deemed to have assumed such excise tax himself and shall thereupon become liable for the payment of the amount thereof to the city to the same extent as if such excise tax had been collected from the purchaser, without further recourse to the purchaser, and the city manager shall cause to be brought all suits and actions and to take all proceedings in the name of the city as may be necessary for the recovery of such tax.
- (b) The purchaser is required and it shall be his duty to pay such excise tax to the seller, as agent for the city, at the time of the payment of each such bill, and in the event that the purchaser shall fail, neglect or refuse to pay such excise tax to the seller when such bill becomes due and payable, the seller is hereby empowered to discontinue forthwith to make any further sales or to render any further service to the purchaser until the total amount, including such excise tax, shown upon such bill has been paid in full.

(Code 1953, § 41-11; Ord. No. C-72-41, § 1, 6-6-72)

Sec. 15-130. Records to be kept by seller; inspection of records; transcripts, etc.

Every seller is hereby required to establish and maintain appropriate accounts and records of all purchases of electricity, metered gas, bottled gas, fuel oil, telegraph service, and water service within the corporate limits of the city, which records shall show the price charged upon each purchase, the period of time covered thereby, the amount of tax levied and imposed hereunder, and the date of payment thereof, and such records shall be kept open for inspection by the duly authorized officers or agents of the city during business hours on all business days, and such duly authorized officers or agents of the city shall have the right, power, and authority to make such transcripts therefrom during such time as they may desire. The finance director is hereby authorized and empowered to promulgate from time to time such rules and regulations with respect to the establishment and maintenance of such accounts and records as he may deem necessary to carry into effect the purpose and intent of the provisions of this division.

(Code 1953, § 41-12; Ord. No. C-72-41, § 1, 6-6-72; Ord. No. C-85-99, § 3, 11-22-85)

Sec. 15-131. Reports of deliveries for resale.

Every manufacturer, distributor, wholesaler or seller who shall deliver electricity, metered gas, bottled gas, fuel oil, telegraph service or water service to any seller or other person having a place of business in the corporate limits of the city or licensed to do business therein to be sold or resold to ultimate purchasers shall report to the finance director semi-annually, as of June 30 and December 31, the names and addresses of such sellers or other persons and the quantities received by each of them during the preceding six (6) months, such reports to be filed not later than one (1) month after the close of each semi-annual period.

(Code 1953, § 41-13; Ord. No. C-72-41, § 1, 6-6-72; Ord. No. C-85-99, § 4, 11-22-85)

Sec. 15-132. Deposit in specific fund.

All revenues received, collected and derived from the taxes levied by this division shall be deposited by the finance director in a special account to be known as the utility tax fund.

(Code 1953, § 41-14; Ord. No. C-72-41, § 1, 6-6-72)

Sec. 15-133. Penalty.

It shall be unlawful and a violation of this division for any purchaser identified in this division to evade the payment of the excise tax and public service tax provided for herein or any part thereof, or to fail or neglect to pay such tax within thirty (30) days after same has become due and payable, unless the seller, as identified in this division, has elected to assume and pay such tax, or for any such seller to fail or refuse to pay to the city all amounts of tax payable to the city by the such seller, or to fail or refuse to keep the accounts and records required in this division or to set forth any erroneous false information therein with the intent to defraud the city, or to refuse to permit the city or its duly authorized agent to examine such accounts and records; and any such purchaser wilfully violating any provision of this division, or any such seller or any officer, agent or employee of the such seller wilfully violating any provision of this division, shall be guilty of a violation of law, and shall, upon conviction, be punished as provided in section 1-6 of this Code. Where Chapter 97-233, Florida Laws, provides differing penalties, this section shall not apply to section 15-128 of this Code.

(Code 1953, § 41-15; Ord. No. C-72-41, § 1, 6-6-72; Ord. No. C-85-99, § 6, 11-22-85; Ord. No. C-97-45, § 2, 10-21-97)

DIVISION 5. ADDITIONAL HOMESTEAD EXEMPTION

Secs. 15-134. Homestead exemption adopted.

Chapter 196.075 of the Florida Statutes as currently exists and as may be revised and amended from time to time is hereto adopted and constitutes an additional homestead exemption in the City of Fort Lauderdale.

(Ord. No. C-01-33, § 1, 7-17-01)

Secs. 15-135. Additional homestead exemption defined.

- (a) Pursuant to F.S. § 196.075 an additional homestead exemption in the amount of fifty thousand dollars (\$50,000.00), which shall be limited to tax levies of the City of Fort Lauderdale, shall be available to any person who has legal or equitable title to real estate and maintains thereon, the permanent residence of the owner, who has attained age sixty-five (65), and whose household income does not exceed twenty thousand dollars (\$20,000.00).
 - (1) Pursuant to F.S. § 196.075, an additional homestead exemption equal to the assessed value of the property shall be available to any person who has the legal or equitable title to real estate with a just value less than two hundred and fifty thousand dollars (\$250,000.00), as determined in the first tax year that the owner applies and is eligible for the exemption, and who has maintained thereon the permanent residence of the owner for not less than twenty-five (25) years, who has attained age sixty-five (65), and whose household income does not exceed the income limitation prescribed in this section 15-135.

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- (b) Beginning January 1, 2002, every taxpayer claiming the additional homestead exemption provided herein must file an application with the Broward County Property Appraiser not later than March 1 of each year for which such exemption is being claimed. Such application shall include a sworn statement of household income for all members of the household and shall be filed on the form prescribed by the Florida Department of Revenue. On or before June 1 of each year that an application is made, the taxpayer must provide the necessary supporting documentation to the Broward County Property Appraiser. The necessary documentation includes copies of any federal income tax returns for the prior year, any wage and earnings statement (W-2 forms), and such other documentation as may be required by the Broward County Property Appraiser necessary to verify household income. Failure to provide the proper documentation may result in a loss of exemption for the requested year.
 - (c) The twenty thousand dollar (\$20,000.00) income limitation referenced herein shall be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that. The index is the average of monthly consumer-price index figures of the stated twelve-month period, relative to the United States as a whole, issued by the United States Department of Labor.
 - (d) If title to the homestead property is held with a right of survivorship, the person residing on the property and otherwise qualifying may receive the entire amount of the additional homestead exemption.

(Ord. No. C-01-33, § 1, 7-17-01; Ord. No. C-07-36, § 1, 5-15-07 ; Ord. No. C-20-09 , § 1, 4-7-20)

Secs. 15-136—15-150. Reserved.

ARTICLE IV. AMUSEMENT, VIDEO, ADULT ENTERTAINMENT AND PRIVATE PERFORMANCE CENTERS, AND ADULT GAMING CENTER⁶

Sec. 15-151. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Adult entertainment establishment shall mean any establishment where employees display or expose specified anatomical areas to another person not a fellow employee. Specified anatomical areas is defined as:

- (1) Less than completely and opaquely covered:
 - a. Human genitals, pubic regions;
 - b. Buttock;
 - c. That portion of the female breast below the horizontal line one would have to draw to intersect a point immediately above the top of the areola;
 - d. Human male genitals in a discernibly turgid state, even if completely and opaquely covered.

⁶Ord. No. C-12-45, § 1, adopted December 4, 2012 , amended the title of Art. IV to read as herein set out. Prior to inclusion of said ordinance, Art. IV was titled, "Amusement, Video, and Adult Entertainment and Private Performance Centers."

Adult gaming center shall mean a structure, building, edifice, facility or location, along with its grounds in which electronic gaming devices are used, operated, or stored in conjunction with the use of such electronic gaming devices.

Adult private performance center shall mean any establishment open to the public where employees display specified anatomical areas to another person not a fellow employee while the person is in an area within the establishment not accessible during said display to all other persons in the establishment or while said person is in an area in which the person is totally or partially screened or partitioned during such a display from the view of other persons within the establishment. Specified anatomical areas is defined as:

- (1) Less than completely and opaquely covered:
 - a. Human genitals, pubic regions;
 - b. Buttock;
 - c. That portion of the female breast below the horizontal line one would have to draw to intersect a point immediately above the top of the areola;
 - d. Human male genitals in a discernibly turgid state, even if completely and opaquely covered.

Amusement center shall mean an area within a fully-enclosed building, devoted to leisure-time amusements including, but not limited to, coin-operated devices and games, both mechanical and electronic; remote-controlled miniature racing vehicles; animated figures; rides utilizing boats, vehicles, turntables and other mechanical devices, and other similar installations intended to complement the overall theme of entertainment.

Amusement devices shall mean any machine, contrivance or device which is set in motion or is permitted to function upon payment of a fee, money, compensation or an exchange of anything of value, or permitted to function by the insertion of a coin or token and is operated for amusement only, and does not dispense any form of prize or award. The provisions of this article shall not be construed to authorize the use of any machine, contrivance or device for gambling, or as a game of chance. It is the intent of this article to include all machines that are subject to licensing by the county and the state as authorized by law.

Electronic gaming device shall mean any device, computer, terminal, video or other equipment (either mechanical or electrical in nature) that may or may not be capable of downloading games from a central server system, machine, computer or other equipment upon connection with or the insertion of, swiping, passing in range of, or any other technical means of physically or electromagnetically connecting a coin, bill, ticket, token, card or other similar object, including entering a password or pass code obtained directly or indirectly through payment of consideration or obtained as a bonus or supplement to another transaction involving the payment of consideration, which makes the devices available to play or operate computer or video simulation of any game such as slot machines, bingo, poker, keno, craps, or any other type of game ordinarily played in a casino, including a game involving the display of the results of a raffle, sweepstakes, drawing, contest, lottery, or other promotion, and which may deliver or entitle the person or persons playing or operating the device to a payoff of cash, money, or other credit, tickets, tokens, gift cards, or electronic credits to be exchanged for cash or merchandise, or any other thing of value, whether made automatically from the machine or manually.

Existing adult gaming center shall mean any business whose operations meet the definition of an adult gaming center, was established prior to, and had a current business tax receipt for the business operation on the effective date of Ordinance No. C-12-45 .

Film or video viewing device shall mean any electrical or mechanical device located in a business open to the public, which device projects or displays any film, videotape or reproduction, the temporary use of which is contingent upon the payment of some consideration and which use is to occur upon the premises where the device is located.

Owner or operator shall mean any person who owns, operates, or distributes for the purpose of operating one (1) or more amusement device or electronic gaming device.

Permittee shall mean a person in whose name a permit to operate an adult gaming center has been issued, as well as all individuals listed as an applicant on the application for a permit for an adult gaming center.

ULDR shall mean the Unified Land Development Regulations of the City of Fort Lauderdale.

Video center shall mean any establishment open to the public in which there is operated any film or videotape viewing device.

(Code 1953, § 15-1; Ord. No. C-83-37, § 2, 2-15-83; Ord. No. C-96-9, § 1, 3-5-96; Ord. No. C-96-31, § 1, 6-18-96; Ord. No. C-12-45, § 1, 12-4-12)

Sec. 15-152. Inspection by chief of police.

Subject to constitutional limitations all machines licensed under this article shall at all times be subject to such inspection as may be directed by the chief of police.

(Code 1953, § 15-10)

Sec. 15-153. Liability insurance required.

The owner and operator of any coin-operated amusement riding device such as horses, miniature automobiles, airplanes, rockets and like devices which are set in motion and function by reason of a charge of electricity shall, where such devices are capable of inflicting injury to persons by electrical shock either by reason of their location in places unprotected from the weather elements or by the very nature of the device the possibility of an electrical shock due to shorting or grounding out can not be completely eliminated, at all times carry public liability insurance on the operation of each such device and on the premises on which such device is situated or operated, in an amount not less than one hundred thousand dollars (\$100,000.00) for one (1) person and three hundred thousand dollars (\$300,000.00) for more than one (1) person. A certificate of such insurance shall be delivered to the city at or prior to application for license for such machine and such policy shall clearly describe the particular device or devices and the premises on which situated. Provided, however, that this section requiring liability insurance coverage shall not apply to those machines which do not require a physical body contact other than a touching by the hand and which said machines are at all times located within the enclosed portion of any building. The certificate shall recite that no cancellation of said insurance shall ever be effective unless ten (10) days' notice of such cancellation shall first be given the city by registered mail, return receipt requested.

(Code 1953, § 15-11; Ord. No. C-1627, § 2, 3-15-60; Ord. No. C-1847, § 2, 10-2-62)

Sec. 15-154. Limitation of number of devices permitted at one location.

- (a) Any place of business, including any amusement center or video center, in which more than two (2) amusement devices are installed, placed, maintained or operated, whether utilized as the principal use or an accessory use of the place of business, must provide one (1) parking space for each fifty (50) square feet of customer service area.
- (b) Any adult private performance center in which more than two (2) booths for viewing performances are maintained or operated, whether utilized as the principal use or an accessory use of the place of business, must provide one (1) parking space for each fifty (50) square feet of customer service area.
- (c) Customer service area is defined as the floor area of a place of business, measured in square feet, used to serve customers or patrons of the business establishment.

(Code 1953, § 15-7; Ord. No. C-1627, § 1, 3-15-60; Ord. No. C-80-42, §§ 1, 2, 5-20-80; Ord. No. C-83-37, § 3, 2-15-83; Ord. No. C-96-9, § 2, 3-5-96)

Sec. 15-155. Position of film or video viewing device in video center.

- (a) Viewing area, for purposes of this section, shall mean the area in which a patron or customer would ordinarily be positioned while watching a film or tape in a video viewing device or live performance at an adult private performance center.
- (b) All viewing areas must be visible from a continuous main aisle and must not be obscured by any curtain, door, wall or other enclosure.

(Code 1953, § 15-7.1; Ord. No. C-83-37, § 4, 2-15-83; Ord. No. C-96-9, § 3, 3-5-96)

Sec. 15-156. Adult entertainment establishments.

- (a) For purposes of this section:

Adult entertainment establishment shall mean any establishment where any employee or independent contractor displays or exposes specified anatomical areas to another person who is not a fellow employee or independent contractor. "Specified anatomical areas" is defined as:

- (1) Less than completely and opaquely covered:
 - a. Human genitals, pubic regions.
 - b. Buttocks.
 - c. That portion of the female breast below the horizontal line one would have to draw to intersect a point immediately above the top of the areola; however, this shall not include nonemployees or patrons that expose any portion of the cleavage of the human female breast when such is revealed by a dress, blouse, shirt, leotard, bathing suit, or other wearing apparel, provided the areola is not so exposed.
 - d. Human male genitals in a discernibly turgid state, even if completely and opaquely covered.

Employee shall mean a person who works or performs or dances partially nude in an adult entertainment establishment, irrespective of whether the person is paid a salary or wage by the owner, manager or operator of said establishment or accepts tips or splits tips with the owner, manager, or operator of said establishment. This includes a person who pays any form of consideration to an owner, manager or operator of an establishment for the privilege of working, performing or dancing or appearing partially nude within any establishment.

Independent contractor shall mean any person who, pursuant to a formal or informal agreement, a written or verbal agreement, works, performs, dances or appears partially nude in an adult entertainment establishment.

- (b) Adult entertainment establishments shall provide the following:
 - (1) It shall have a stage provided for the display or exposure of specified anatomical areas, or simulation thereof, by an employee or independent contractor to a person other than another employee or independent contractor consisting of a permanent platform (or other similar permanent structure) raised a minimum of eighteen (18) inches above the surrounding floor and encompassing an area of at least one hundred (100) square feet; and
 - (2) The exposure by an employee or independent contractor of specified anatomical areas, or simulation thereof, to public view shall be restricted to the stage required in (1) above.

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- (c) It shall be unlawful for any nonemployee or patron to be or remain within a distance of less than four (4) feet from any partially nude employee or independent contractor, while within any adult entertainment establishment.
 - (d) No employee or independent contractor, while partially nude, shall suffer, permit or allow any nonemployee or patron to be within a distance of four (4) feet of said employee or independent contractor, while within any adult entertainment establishment. It shall be a violation of this section for an employee or independent contractor to fail or refuse to withdraw from or move away from a nonemployee or patron to a distance of at least four (4) feet.
 - (e) No manager, operator, owner or any other person in charge of an adult entertainment establishment shall suffer, permit or allow an employee or independent contractor, while partially nude, to be within four (4) feet of any nonemployee or patron while within any adult entertainment establishment.
 - (f) No manager, operator, owner or any other person in charge of an adult entertainment establishment shall suffer, permit or allow any nonemployee or patron to be within a distance of four (4) feet of any employee or independent contractor, while partially nude, while within any adult entertainment establishment.

(Ord. No. C-96-9, § 4, 3-5-96; Ord. No. C-98-43, § 1, 7-21-98)

Editor's note(s)—It should be noted that section 5 of Ord. No. C-96-9, provides, "That establishments regulated hereby and existing on the day this Ordinance is adopted shall have ninety (90) days from the date of adoption of this ordinance to build the stage as required by the provisions of Section 4 [section 15-156] of this Ordinance."

Sec. 15-157. Adult gaming center.

- (a) *Permit required.* No person shall conduct or operate an adult gaming center in the City of Fort Lauderdale without first having obtained a permit from the city's development services department.
- (b) *Existing adult gaming center.* Within sixty (60) days of the enactment of Ordinance No. C-12-45 Existing Adult Gaming Centers shall apply for, facially qualify for, and pay required fees for a permit; shall be granted a permit for the facility as provided for in this section; and shall also comply with the provisions of subsections (c), (e), (f), (g), (h), (i)(2) and (l) of this section.
- (c) *Permit application.* An applicant shall file with the city's development services department, a permit application on a form provided by the department and shall provide at a minimum the following:
 - (1) A copy of the applicant's proposed rules governing the drawing by chance, sweepstakes or game promotion, which includes the odds of winning and the prize table.
 - (2) A copy of the applicant's certification of a bond or trust account provided to the Florida Department of Agriculture and Consumer Services if the application is for a sweepstakes and game promotion operating pursuant to F.S. § 849.094.
 - (3) A complete list of products and services offered and the prices charged therefor.
 - (4) For every principal, officer, shareholder, and director of the adult gaming center, a fingerprint card and letter certifying the results of a criminal background check generated by the Florida Department of Law Enforcement or the City of Fort Lauderdale police department.
 - (5) A certification that the computer software of the electronic gaming device located in the adult gaming center used to conduct drawings by chance or game promotions in connection with the sale of consumer products or services has been tested by an independent testing laboratory that has verified that it is not a slot machine as defined by Florida law.
 - (6) All information required for a conditional use permit as provided in section 47-24.3 of the ULDR.

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- (7) The applicant shall provide a sworn affidavit containing the following information:
- a. The identity of the applicant and if the applicant is an individual, his name, residence address, driver's license number and state of issuance and date of birth; if the applicant is an unincorporated organization, the names, driver's license numbers and state of issuance, dates of birth and residence addresses of its principals; if the applicant is a corporation, the name, state of incorporation and the names, driver's license numbers and state of issuance, dates of birth and residence addresses of its principal officers, directors and shareholders; if the applicant is a limited liability company, the company name, state of incorporation and the names, driver's license numbers and state of issuance, dates of birth and residence addresses of all its members and managers.
 - b. A description of the electronic gaming devices, including, but not limited to the number of electronic gaming devices located in the adult gaming center.
 - c. A statement of whether any of the individuals listed in the affidavit, within a five-year period immediately preceding the date of the application, have been convicted of any felony in any state or federal offense, and if so, the particular criminal act and the place of the conviction.
 - d. A statement certifying that all information on the application and any attachments thereto is true and that the applicant understands that any misstatement of material fact in the application will result in the denial of the permit or, if the permit has been issued, in the suspension or revocation of the permit.
- (d) *Fees.* Each applicant shall remit a non-refundable fee of five hundred dollars (\$500.00) for the application process.
- (e) *Renewal.* Adult gaming center permits shall be renewed annually on or before the 1st day of October. Any change in ownership shall be provided to the development services department within ten (10) days and shall require a new application. Adult gaming center permits are not transferable.
- (f) *Revocation of permit.* The city manager, or his designee, may revoke a permit for a violation of any provision of this section or due to the cessation of the use of electronic gaming devices during its normal business hours for at least thirty (30) consecutive days. Prior to revocation of the permit, the city shall provide to the permit holder a written notice of intent to revoke the permit and provide a maximum of fifteen (15) calendar days to cure the alleged violation(s) and an opportunity to be heard prior to revocation. Revocation shall not take place before twenty (20) calendar days after receipt of the notice of revocation is hand-delivered or mailed via U.S. First Class Mail to the permittee. Any adjudication of a violation of the Code of Ordinances or the ULDR shall result in the immediate revocation of the permit. The decision to revoke is appealable to the code enforcement special magistrate and such appeal must be made in writing to the clerk of the code enforcement special magistrate within fifteen (15) calendar days of the revocation. Failure to file written notice of appeal within the prescribed time prior constitutes a waiver of the right to appeal. All timely appeals shall proceed in accordance with section 11-20 of the Code.
- (g) *Inspection.* All adult gaming centers shall allow representatives of the city of Fort Lauderdale to enter and inspect their places of business during business hours or at any time the business is occupied for the purpose of an initial inspection to verify compliance with the permit requirements of this article, Code of Ordinances and ULDR of the City of Fort Lauderdale, Florida Building Code and Florida Fire Prevention Code after application is made and thereafter on an annual basis in conjunction with permit renewal. A permittee shall notify the development services department within forty-eight (48) hours of any changes made to any of the electronic gaming devices in the adult gaming center, including, but not limited to, new electronic gaming device(s).
- (h) *Signage requirements.*

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- (1) Exterior signage shall be limited to the advertisement of the consumer product and/or service sold at the facility. No signs shall be posted on the exterior of any adult gaming center that suggest that gambling takes place or display any image or graphic commonly associated with gambling, included, but not limited to slot machines and video gambling machines. All signage is further subjected to all applicable ULDR requirements.
 - (2) The permit holder shall conspicuously post the name of the permit holder, description of all products and services sold, and the complete rules for all sweepstakes or game promotions at any customer counter. Rules for all promotions shall include the following language in at least twenty-six-point font: "State and local law prohibits this establishment from requiring an entry fee, payment, or proof of purchase as a condition of participating. No donation or contribution is required. You may obtain free entries upon request from any employee on the premises." The permit holder shall also post a sign which shall include the following language in at least twenty-six-point type: "The video displays are for amusement and entertainment only. The video displays do not determine the result of your sweepstakes entries." A complete copy of the rules, prize tables, and odds of winning shall be made available on request without cost. Any consumer product or service offered for sale shall be identified by description and price by conspicuous posting. A copy of the permit shall also be posted conspicuously at the entrance of the adult gaming center.
- (i) *Review process.* The application for a permit shall be submitted to the development services department to determine if the application is complete and in compliance with the Code. The development services department shall process the application in accordance with the conditional use provisions and procedures of the ULDR. If the adult gaming center is approved as a conditional use and the development services department finds that the application complies with the provisions of this section, a permit shall be issued to the applicant. Existing adult gaming centers are not required to be approved as a conditional use.
- (j) *Separation requirements.* Adult gaming centers shall be subject to the following separation requirements:
- (1) There shall be one thousand (1,000) feet separation between each adult gaming center as defined by this article regardless of the municipal boundaries of the City of Fort Lauderdale.
 - (2) There shall be seven hundred fifty (750) feet separation between an adult gaming center and an existing establishment that permits the consumption of alcohol on premises or where adult uses as defined in section 47-18.2, adult uses, are permitted.
 - (3) No adult gaming center shall be located within five hundred (500) feet of any schools, residences, churches, houses of worship, parks, libraries or daycare facilities.
- (k) *Operational standards.* Adult gaming centers shall be subject to the following operational standards:
- (1) An attendant must be present on the premises during all business hours.
 - (2) Hours of operation shall be limited to 9:00 a.m. to 11:00 p.m., seven (7) days a week.
 - (3) Consumption or possession of alcohol on the premises shall be prohibited.
 - (4) No one under the age of eighteen (18) years of age shall be permitted on the premises.
 - (5) Adult gaming centers shall not operate more than one hundred (100) electronic gaming devices under one (1) permit unless the adult gaming center was legally in operation prior to the adoption of this ordinance.
 - (6) The adult gaming center shall not redeem any award with a gift certificate, gift card, credit card or other cash substitute.
 - (7) No adult gaming center shall design, engage in, promote, or conduct a game wherein the winner may be predetermined or the game may be manipulated or rigged; arbitrarily remove, disqualify, disallow or reject any entry; fail to award any prize offered; print, publish or circulate literature or advertising

material which is false, deceptive or misleading; require an entry fee, payment or proof of purchase as a condition of entering; or cover facility windows with opaque or reflective window tinting.

- (8) Adult gaming centers shall maintain a trust account or bond in an amount equal to the total announced value of the prizes offered or fifty thousand dollars (\$50,000.00), whichever is less.
- (l) *Penalties and enforcement.* Any person who operates or causes to be operated an adult gaming center in violation of any provision of this section shall be subject to the penalties provided in Chapter 1, section 1-6 or Chapter 11 of the Code of Ordinances of the City of Fort Lauderdale. Each day a violation exists shall constitute a separate violation for the purposes of this section and shall be punishable as such.
- (m) *Conflict with state law.* Nothing in this section is intended to conflict with the provisions of Florida law, specifically, F.S. Ch. 849, concerning gambling. In the event of a direct and express conflict between this section and Florida law, then Florida law controls.

(Ord. No. C-12-45, § 1, 12-4-12 ; Ord. No. C-22-13 , § 34, 4-19-22)

Secs. 15-158—15-180. Reserved.

ARTICLE V. OUTDOOR EVENTS⁷

Sec. 15-181. Restricted generally.

1. Definitions.
 - (a) *Outdoor events* shall mean any event held in an area not within an enclosed building on public property, private property (if road closures or music exemption are needed), or both, whether operated totally outdoors, on stage, under tents or with the use of temporary buildings or structures, to which members of the public are invited as participants, or spectators such as but not limited to concerts, festivals, circuses, carnivals, shows, exhibitions, and any other similar event conducted outdoors.
 - (b) *Minor events* are those events with a sustained attendance level under five hundred and one (501) persons with no road closures, no alcohol and no music exemptions. These events require administrative approval and do not require city commission approval.
 - (c) *Intermediate events* are those events with a sustained attendance level under five hundred and one (501) persons with a road closure, and/or alcohol, and/or music exemption, or a sustained attendance level between five hundred and one (501) and five thousand (5,000) persons. These events require city commission approval.
 - (d) *Major events* are those events with a sustained attendance level over five thousand (5,000). These events require city commission approval.
 - (e) *Social services* shall mean any service provided to the public to address public welfare and health such as, but not limited to, the provision of food, hygiene care, group rehabilitative or recovery assistance,

⁷Editor's note(s)—Ord. No. C-91-89, § 1, adopted Jan. 7, 1992, amended Art. V to read as herein set out in §§ 15-181—15-185. Prior to inclusion of said ordinance, Art. V, §§ 15-181—15-185, pertained to circuses, carnivals and outdoor shows and derived from Code 1953, § 28-36.1(a)—(e).

or any combination thereof, rehabilitative or recovery programs using counseling, self-help or other treatment or assistance, and day shelter or any combination of same.

- (f) *Outdoor social service event* shall mean any outdoor event wherein the act of furnishing, distributing, or serving food or meals, or the act of furnishing hygiene products or services, including but not limited to mobile services, as a social service, as defined herein, to members of the public, at no cost or at a very low cost, and generally holding such an event outside of a building or structure or without permanent facilities on a property.
- (g) *Mobile services* shall mean any social service, including but not limited to, temporarily providing shower or hygiene facilities or laundry equipment, upon or within any vehicle, cart, trailer, or apparatus.

(Ord. No. C-91-89, § 1, 1-7-92; Ord. No. C-12-14, § 1, 5-1-12 ; Ord. No. C-17-20 , § 1, 8-22-17; Ord. No. C-18-48 , § 1, 1-8-19; Ord. No. C-19-36 , § 1, 12-3-19)

Sec. 15-182. Application fee; agreement.

- (a) Notwithstanding any other provision of the City of Fort Lauderdale's Code of Ordinances and Unified Land Development Regulations, the city commission may, after an application has been filed and reviewed, and after passage of an appropriate motion, permit events coming under the provisions of this article to operate within the city for temporary periods of time. Such application shall be filed with the parks and recreation department not less than sixty (60) days for minor events, ninety (90) days for intermediate events (two (2) or more years of history with good standing), one hundred and twenty (120) days for all other intermediate events, one hundred and twenty (120) days for major events and seven (7) days in the case of outdoor social service events under section 15-186, in advance of the beginning date of the event and shall contain a detailed proposal and description of the location, hours and dates of operation, and a copy of any contract between the applicant and property owner of the property on which the event is to be held (if applicable), or any person providing rides, mechanical entertainment or amusement devices for the event. With the exception of outdoor social service events under section 15-186, the applicant shall pay a fee established by the city manager when the application is filed and submit any additional information required by the parks and recreation department. The city manager or his or her designee has the authority to reject an event if they find they do not have staff resources to support the event. Social service events shall be approved by the city manager or his or her designee.
- (b) With the exception of outdoor social service events under section 15-186, if the information submitted by the applicant is responsive and if the parks and recreation department has reviewed and approved the application, the city shall prepare and submit to the applicant an agreement incorporating the terms and conditions listed in section 15-183 and such other terms and conditions as the city may specify. If the parks and recreation department determines that the event is subject to the provisions of section 15-186, the application is to be processed as outlined in section 15-186.
- (c) With the exception of outdoor social service events under section 15-186, no person or organization shall hold an outdoor event prior to the delivery to the city of properly executed copies of the agreement and the certificate of insurance provided for in this article.
- (d) Permits issued for outdoor social service events pursuant to section 15-186, shall be valid for a period of one (1) calendar month and shall be renewed monthly on the first business day of each month. Permit applications submitted after the first of the month shall be valid for the remainder of that month with a renewal required for the following calendar month.
- (e) Event organizers must comply with all components of the application and agreement. Failure to comply will result in fines of two hundred dollars (\$200.00) for the first violation, five hundred dollars (\$500.00) for the

second violation, and one thousand dollars (\$1,000.00) for the third violation. If an event organizer receives three (3) violations over a three-year period, they will need city commission approval to submit future applications.

(Ord. No. C-91-89, § 1, 1-7-92; Ord. No. C-12-14, § 2, 5-1-12 ; Ord. No. C-17-20 , § 2, 8-22-17; Ord. No. C-18-48 , § 2, 1-8-19; Ord. No. C-19-36 , § 2, 12-3-19)

Sec. 15-183. Outdoor event requirements.

- (a) With the exception of outdoor social service events under section 15-186, the agreement for outdoor events shall contain the following terms and conditions:
- (1) The use of fireworks shall comply with all applicable state laws and requires a fireworks permit from the city fire-rescue department.
 - (2) Sanitary facilities shall be provided and shall be of the type and in a sufficient number as to meet the requirements established by the development services department.
 - (3) The development services department shall conduct electrical inspections of all electrical facilities whether power is supplied by local utilities or is self-provided by generator systems.
 - (4) Sponsors of events at which food or beverages will be sold or distributed shall meet all applicable state, county and city health codes.
 - (5) Current flameproof certificates must be provided for all canvas tents, awnings or canopies and shall be submitted for approval to the city fire-rescue department.
 - (6) The applicant shall pay for the expense of all city services provided as a result of the event identified by city staff prior to the event. The police department may require the applicant to provide and pay for security personnel for crowd control and traffic direction purposes. The fire-rescue department may require the applicant to provide and pay for EMS and fire watch personnel, or both. Police, fire and EMS costs are exempt from prior notice provisions.
 - (7) The applicant shall provide a certificate of insurance satisfactory to the office of the risk manager, such insurance to be comprehensive general liability insurance in a minimum amount of one million dollars (\$1,000,000.00) combined single limit coverage, naming the city as an additional insured. If alcoholic beverages are to be dispensed, served, sold or distributed at the outdoor event, the applicant shall in addition provide liquor liability insurance in a minimum amount of five hundred thousand dollars (\$500,000.00). The applicant shall also agree to indemnify and hold harmless the city for any damage to person or property which might occur during or as a result of the operation of the outdoor event.

(Ord. No. C-91-89, § 1, 1-7-92; Ord. No. C-12-14, § 3, 5-1-12 ; Ord. No. C-17-20 , § 3, 8-22-17; Ord. No. C-17-28 , § 79, 9-13-17; Ord. No. C-18-48 , § 3, 1-8-19; Ord. No. C-22-13 , § 35, 4-19-22)

Sec. 15-184. Exceptions.

- (a) A self-insured governmental entity may be exempted from the insurance requirements of this article.
- (b) The parks and recreation department, in consultation with the risk manager, shall determine whether an event qualifies as a minor outdoor activity based on the following factors:
- (1) Not anticipated to exceed the capacity of the facility or other property proposed to be used;
 - (2) Limited or no closing of streets/limited impact on traffic;
 - (3) Limited parking and noise in surrounding neighborhood(s);

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- (4) The absence of activities having an inherent risk or which increased exposure for either bodily injury or property damage;
 - (5) Limited size and scope of event; limited use of facility outside of normal use; no activities involving third party vendors.

The sponsor of a proposed minor outdoor activity shall submit all details of such proposed activity to the parks and recreation department at least sixty (60) days in advance of the event. If an event is determined to be a minor outdoor activity, it shall be exempted from the provisions of section 15-183(a)(7) of this article.

- (c) Outdoor social service events under section 15-186 shall not be permitted upon any public beach, as defined in section 8-71 of this Code.
- (d) Social service events under section 15-186, may be provided in response to a declaration of a state of emergency by the city and such provision of service shall not be subject to these requirements.

(Ord. No. C-91-89, § 1, 1-7-92; Ord. No. C-12-14, § 4, 5-1-12 ; Ord. No. C-17-20 , § 4, 8-22-17; Ord. No. C-18-48 , § 4, 1-8-19; Ord. No. C-19-36 , § 3, 12-3-19)

Sec. 15-185. Exception for city-sponsored events.

Events sponsored by the city, or events related to recreational programs pursuant to written agreement with the city, and held at municipal facilities or on other property owned or controlled by a governmental entity are exempt from the provisions of this article. A sponsored event is one which is solely planned, organized and funded by the city.

(Ord. No. C-91-89, § 1, 1-7-92; Ord. No. C-17-20 , § 5, 8-22-17)

Sec. 15-186. Supplemental regulations for outdoor social service events.

- (a) An application for an outdoor social service event shall contain the following information:
 - (1) The name of the individual or organization that plans, organizes and is responsible for the execution of the outdoor social service event;
 - (2) The date or dates when the outdoor social service event will occur;
 - (3) The times of day when the outdoor social service event is anticipated to begin and end;
 - (4) The street address or addresses of where the outdoor social service event is anticipated to be held, or if the location has no street address, a description of the location by street block number or by naming the nearest intersecting streets; and
 - (5) The approximate or expected number of service providers and the approximate or expected number of individuals that will be served, provided the number of individuals that are anticipated to be served exceeds fifteen (15) individuals at the same outdoor social service event.
- (b) All outdoor social service events shall:
 - (1) Not be closer than five hundred (500) feet from another outdoor social service event;
 - (2) Not be any closer than five hundred (500) feet from a residential property as defined in section 47-35 of the ULDR;
- (c) Applicants for outdoor social service events which serve more than fifteen (15) members of the public must obtain a permit as set forth herein and shall:

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- (1) Have written consent from the property owner to conduct that activity on the property: if the city is the property owner, the city manager or the city manager's designee is authorized to provide written consent on behalf of the city. If the city manager or the city manager's designee withholds consent to conduct the activity on the property, the reason(s) for denial shall be provided in writing to the applicant.
 - (2) Have and provide a sufficient number of trash bags to dispose of the solid waste generated by the service provided; and
 - (3) Remove or cause the removal of all trash or debris from the event site that was generated by the service or distribution of food, and shall deposit the trash or debris in a public trash receptacle, or in a private trash receptacle if permission from the receptacle owner has been obtained.
- (d) Mobile shower and hygiene facilities shall:
- (1) have shower stalls and wash basins fully enclosed upon or within any vehicle, cart, trailer, or apparatus;
 - (2) have sufficient dressing areas within the enclosed shower and hygiene facility to avoid any dressing or undressing outside of the mobile vehicle, cart, trailer, or apparatus, which is strictly forbidden;
 - (3) provide for complete privacy within the enclosed mobile vehicle, cart, trailer, or apparatus, from outside viewing;
 - (4) have sufficient enclosed storage capacity for gray water;
 - (5) use potable water for all showers and wash basins;
 - (6) provide for segregated separate showering areas for men and women, if more than one person is permitted to shower at one time;
 - (7) provide for segregated separate showering between adults and children when they are not in the same family; and
 - (8) not operate before the hours of 7:00 am or after dusk.
- (e) Where section 15-186 conflicts with any other section of article V, the requirements of section 15-186 shall govern.
- (f) The city manager or the city manager's designee shall issue a permit to the applicant evidencing that the requirements of this article have been met.
- (g) The city manager or the city manager's designee may deny, revoke or suspend any permit issued pursuant to this article if the event violates any of the regulations set forth in this article. Upon the denial, revocation, or suspension the city manager or his or her designee shall give notice of such action to the event organizer, as identified on the application, in writing stating the action which has been taken and the reason therefor. The event organizer may request a hearing to appeal such denial, revocation or suspension to the city manager within three (3) days of receipt of the notice. An appeal does not stay the decision of the city manager.
- (h) If the outdoor event is conducted after notice of the denial, revocation, or suspension of the event, the event organizer shall be subject to the penalties in section 1-6 of this Code. Each day the violation exists shall constitute a separate violation under this article and shall be punishable as such.

(Ord. No. C-17-20 , § 6, 8-22-17; Ord. No. C-18-48 , § 5, 1-8-19)

Sec. 15-187. Expedited applications for hotel-sponsored outdoor events.

- (a) Each hotel located on State Road A-1-A between Holiday Drive on the South and 2030 North Ocean Boulevard on the North, including the hotel at 2030 North Ocean Boulevard, by and through its owner, operator, or other authorized representative, may apply for consideration on an expedited basis, to hold one-day hotel-sponsored events, the number of which shall not exceed twelve (12) per calendar year, on the public beach.
- (b) For each hotel-sponsored outdoor event, an outdoor event application and application fee must be submitted to the parks and recreation department not less than thirty (30) days in advance of the date of the event. The city manager may establish a late fee to be imposed on applicants that do not submit an application within such thirty-day period. The city manager or his or her designee shall review the application. If approved by the city manager or his or her designee, a permit to hold the hotel-sponsored outdoor event will be issued to the applicant. All city services required must be identified by city staff prior to the event and paid for by the applicant.
- (c) Upon approval of an application, the city manager is authorized to enter into an event agreement with the owner or operator of the hotel for which the application was submitted. The event agreement shall incorporate all requirements and provisions set forth in section 15-183.
- (d) Expedited hotel-sponsored outdoor beach access events must comply with all of the following additional requirements:
 - (1) The events must be for hotels hosting a conference or convention or designated hotels at which lodging is provided for such conference or convention;
 - (2) The events must be held on the beach area directly across from the hotel with its parameters extending no further south or north of the hotel's footprint;
 - (3) The event area for events must be cordoned off by the hotel holding the events;
 - (4) No road closures are permitted in connection with the events;
 - (5) Hotel owners or operators sponsoring the outdoor events shall instruct event attendees to cross State Road A1A at designated crosswalks;
 - (6) Only authorized agents of the hotels, or hotel owners or operators may submit applications on the hotel's behalf to hold outdoor events;
 - (7) Events may not be held where there is a previously scheduled events to be held in the same location;
 - (8) No outdoor events may be held between the hours of 10 p.m. and 7 a.m.;
 - (9) Hotel-sponsored outdoor event applicants must obtain all necessary approvals from the State of Florida and all other applicable governmental agencies for the outdoor events; and
 - (10) Hotel-sponsored outdoor events shall be limited to the westernmost fifty (50) percent of the beach.
- (e) The city manager or the city manager's designee may deny, revoke or suspend any permit issued pursuant to this article if the event violates any of the regulations set forth in this article. Upon the denial, revocation, or suspension the city manager or his or her designee shall give notice of such action to the applicant, as identified on the application, in writing stating the action which has been taken and the reason therefor. The applicant may request a hearing to appeal such denial, revocation or suspension to the city manager within three (3) days of receipt of the notice. An appeal does not stay the decision of the city manager.
- (f) If the hotel-sponsored outdoor event is conducted after notice of the denial, revocation, or suspension of the event, the applicant shall be subject to the penalties in section 1-6 of this Code. Each day the violation exists shall constitute a separate violation under this article and shall be punishable as such.

Secs. 15-188—15-200. Reserved.

ARTICLE VI. SECONDHAND DEALERS⁸

DIVISION 1. GENERALLY

Sec. 15-201. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Secondhand dealers shall mean any person engaged in the business of buying, selling, bartering, exchanging in any manner at retail or wholesale or otherwise dealing for profit in secondhand goods, whether or not a fixed place of business. Such term shall include pawnbrokers and all dealers who buy, trade, exchange, sell, or who make loans of money upon the deposit or pledge of any secondhand good. Provided, however, that nothing in this article shall apply to:

- (1) Those organizations or entities registered with the state as nonprofit, religious or charitable organizations which sell reconditioned or used articles.
- (2) Garage sales.
- (3) Any antique show or sale involving single or multiple dealers, which has no permanent location within the city and conducts only periodic shows or sales.
- (4) Any dealer whose primary business is used automobiles, trucks, boats, or other like items subject to state certificate of title laws wherein the item is registered with the state, a certificate of title is issued to identify ownership, or both.
- (5) Any dealer or person who deals in buying and selling, trading or exchanging, a specific type or category of tangible personal property, which is not identified in this section as "secondhand goods."
- (6) Any transaction, trade or exchange of any secondhand goods, which is credited toward a purchase for new or unused goods of a greater monetary value than the secondhand goods traded or exchanged.
- (7) Any transaction, trade or exchange that occurs at an auction sale licensed by the city.
- (8) Any transaction, trade or exchange that takes place outside the legal boundaries of the city.
- (9) Any transaction, trade or exchange that is conducted wherein the secondhand good acquired is obtained from a dealer licensed as a secondhand dealer under the provisions of this article.

Secondhand goods shall mean personal property previously owned or used which is not purchased or sold as new and shall be limited to gold, silver, platinum, or other precious metal, jewelry, diamonds, gems, and other precious stones; audio and video electronic equipment, including television sets, radios, amplifiers, receivers, turntables, tape recorders, video tape recorders, speakers and citizens band radios, photographic equipment,

⁸State law reference(s)—Secondhand dealers, F.S. ch. 538.

including cameras, lenses, electronic flashes, tripods and developing equipment, machinery, tools, items powered by electric motors, calculators, musical instruments, typewriters, firearms and fishing rods and reels.

(Code 1953, § 30-1; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 1, 9-22-87)

Sec. 15-202. Records of transactions to be kept.

Every secondhand dealer shall keep a record approved as to type and form by the chief of police. The record shall be clearly and legibly written in ink so that it can be clearly understood by the average person at the time of each acquisition and shall contain a complete and accurate description of each article purchased, bartered, exchanged, or received, including a notation as to any identifying markings or characteristics, such as serial numbers; article brand name (i.e., Seiko, Minolta, RCA, IBM, etc.); model numbers; the date and time of the acquisition of such article by the secondhand dealer; the legal name of the person dealt with, as nearly as known, as well as such person's signature and thumbprint, place of residence, sex, age, height, weight, build, color of hair, color of eyes and complexion. The above information shall be confirmed and evidenced by the secondhand dealer by reasonable proof of identification of each person pawning, exchanging, trading, selling, depositing or pledging any articles or goods. Every secondhand dealer shall require the exhibition of two (2) pieces of identification. One (1) shall consist of a driver's license with attached photo or other picture identification issued by a governmental agency, and the other reliable means of identification may be one (1) without a picture. The record prepared by the secondhand dealer shall contain the types of identification exhibited, the issuing agency, and the number thereon. For purposes of this article, handwritten identification cards shall in no instance be acceptable, and photo ID's issued by nongovernmental entities shall not constitute acceptable ID unless it is used as the second piece of identification. A legible thumbprint of the person from whom the article is acquired must be affixed to the approved transaction record form and must be made at the time of transaction by the secondhand dealer. No entry made in such record shall be erased, obliterated, or defaced. Every secondhand dealer shall mail or have delivered to the office of the chief of police or his designee a complete and accurate copy (or original) of such record within forty-eight (48) hours of the date of acquisition of items covered under this article.

(Code 1953, § 30-2; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 2, 9-22-87)

Sec. 15-203. Retention of records.

Each secondhand dealer shall keep a copy (or original) of the records required and described in section 15-202 for a period of one (1) year following the date of any purchase or acquisition of any article or goods.

(Code 1953, § 30-3; Ord. No. C-87-17, § 2, 3-3-87)

Sec. 15-204. Holding period.

- (a) Gold, silver, platinum, or other precious metal and jewelry, diamonds, gems and other precious stones shall be held by the secondhand dealer for a period of ten (10) working days prior to sale, exchange, or other disposition thereof. All other property covered by this article, except for firearms and ammunition acquired in the course of a secondhand dealer's business shall be held for a period of twenty (20) working days prior to disposition thereof; provided, however, that the provisions of this subsection shall not be applicable when the person known by the secondhand dealer to be the person who submitted any article desires to redeem, repurchase, or recover such article at any time within the required hold period. This section does not apply to the sale, exchange, or any other disposition of a firearm. Any sale, exchange, or other disposition of a firearm shall be governed by F.S. § 539.001(9)(c).
- (b) If a police officer has probable cause to believe that an item acquired by a secondhand dealer in the course of his business is the subject of a criminal investigation, such police officer may apply to a court of competent

jurisdiction for an order, which would prohibit the release of such property for a period of sixty (60) days.
Upon release of such property, the secondhand dealer shall keep a record of the disposition thereof.

(Code 1953, § 30-4; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 3, 9-22-87; Ord. No. C-11-28, § 3, 10-18-11)

Sec. 15-205. Inspection of property and records.

Any law enforcement officer of the city shall, upon authorization of the chief of police or his designee, have the right to inspect during normal business hours, and no more than once each day, the records and purchased property required to be kept by this article to insure compliance with the record keeping provisions of this article for the purpose of the identification and recovery of stolen property.

(Code 1953, § 30-5; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 4, 9-22-87)

Sec. 15-206. Certain acts and practices prohibited.

It shall be unlawful for a secondhand dealer or any of his employees to do or allow any of the following acts:

- (1) Knowingly purchase or otherwise acquire any article covered by this article from:
 - a. Any person who is under the influence of drugs or alcohol, when such condition is visible or apparent to the secondhand dealer or any of his employees;
 - b. Any person under the age of eighteen (18) years;
 - c. Any person using a name other than his own.
- (2) Refuse, deny, or interfere with the lawful inspection of the records required to be kept by this article by a police officer.
- (3) Dispose of any property covered by this article contrary to the provisions of this article.
- (4) Purchase, receive, trade, sell, or otherwise dispose of any article covered by this article each day between the hours of 12:00 midnight and 6:00 a.m. the following morning.
- (5) Carry on the business of a secondhand dealer without a valid city secondhand dealer license or from any place other than the place designated in the license therefor, unless the merchant or business has less than fifteen (15) transactions, exchanges or trades each calendar year of items defined as secondhand goods.
- (6) Fail or neglect to comply with any applicable provision of this article.

(Code 1953, § 30-6; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 5, 9-22-87; Ord. No. C-97-10, § 1, 4-15-97)

Sec. 15-207. Administrative inspection fees for pawnbrokers and secondhand dealers and transaction fees for secondhand dealers.

The administrative inspection and transaction fees for pawnbrokers and secondhand dealers shall be as follows:

- (1) *Inspection fees.* Each pawnbroker and secondhand dealer, except antique dealers (secondhand dealers who sell only works of art, furniture, decorative objects, and other items having special value because of its age), conducting business within the City of Fort Lauderdale shall pay a yearly fee of two hundred fifty dollars (\$250.00) for police inspections of pawnshops/secondhand dealers and other related functions by the police department.

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- (2) *Transaction fees.* Secondhand dealers, except antique dealers, as defined in subsection (a) above, shall pay a one dollar and fifty cent (\$1.50) fee per transaction to the police department for the review and processing of all such transactions.
 - (3) *Collection of fees.* All fees shall be due and payable on the date of invoice by the city and shall be billed and collected in accordance with city's billing procedures.

(Ord. No. C-04-19, § 1, 4-7-04 ; Ord. No. C-06-13, § 1, 6-20-06)

Secs. 15-208—15-220. Reserved.

DIVISION 2. LICENSE

Sec. 15-221. Required.

It shall be unlawful for any person to engage in business as a secondhand dealer in the city without first obtaining a license to do so from the city.

(Code 1953, § 30-7(a); Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87)

Sec. 15-222. Application.

Every applicant for a license to engage in the business of a secondhand dealer shall file with the director of the development services department or his designee a written application upon a form prepared and provided by the city, signed by the applicant, and acknowledged before a notary public or other officer authorized to administer oaths. Such application shall state:

- (1) The names and residences of the applicant, if an individual, partnership or firm, or the names of the directors and officers and their residences, if the applicant is an association or corporation.
- (2) The length of time such applicant, if an individual or partnership, or the manager or person in charge, if such applicant is an association or corporation, has resided at his current residence, his place of previous employment, whether he has been convicted of a felony, and if so, what offense, when, and in what court.
- (3) Whether the applicant or officers or manager of the applicant has been employed by a secondhand dealer or has been a secondhand dealer.
- (4) The detailed nature of the business to be conducted and the kind of materials to be collected, bought, sold, or otherwise handled.
- (5) The premises where such business is to be located or carried on.
- (6) That the applicant accepts the license, if granted, upon the condition that it may be revoked by the city's director of the development services department or his designee upon conviction of any violation of this chapter or upon conviction of any offense enumerated in section 15-227 and after a hearing as provided in section 15-228. The chief of police shall inform the director of the development services department or his designee of such revocation.
- (7) That the applicant accepts the license if granted on the condition that he accepts the right of a city law enforcement officer to inspect his premises in accordance with the terms of section 15-205.

(Code 1953, § 30-7; Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87; Ord. No. C-17-28, § 80, 9-13-17; Ord. No. C-22-13, § 36, 4-19-22)

Sec. 15-223. Fees.

The fee for a license required by the provisions of this division shall be two hundred fifty dollars (\$250.00).
(Code 1953, § 30-7(a); Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87)

Sec. 15-224. Term.

Each license issued under this division shall be in effect for a period of one (1) year unless sooner revoked. The license year shall begin on the first day of October and end the thirtieth day of September following each year.
(Code 1953, § 30-7(a); Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87)

Sec. 15-225. Numbering and contents.

All licenses issued under this division shall be numbered in the order in which they are issued and shall state clearly the location of the secondhand business, the date of issuance and expiration of the license, and the name and address of the licensee. Such license shall designate the place of business in or from which the secondhand dealer receiving the license shall be authorized to carry on such business.
(Code 1953, § 30-7(b); Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87)

Sec. 15-226. Additional to other licenses.

A license required by this division shall be in addition to any other license required by applicable law.
(Code 1953, § 30-7(b); Ord. No. C-87-17, § 2, 3-3-87; Ord. No. C-87-46, § 6, 9-22-87)

Sec. 15-227. Issuance restricted.

- (a) No license as a secondhand dealer shall be granted to any person who shall have been convicted within ten (10) years of the date of application for license, of any of the following felony offenses: theft, larceny, embezzlement, conversion, obtaining money or property by false pretenses, fraud or deception, receiving stolen property, dealing in stolen property, possession of altered property, burglary, or any violation of F.S. § 812.015. If the licensee is a corporation, association or partnership, the above restrictions apply if any officer, partner or director has been convicted within ten (10) years of the above offenses thereof, unless their civil rights have been restored.
- (b) No person licensed as a secondhand dealer shall employ any person in any secondhand business who has, within ten (10) years of the date of employment, been convicted of any of the following felony offenses: theft, larceny, embezzlement, conversion, obtaining money or property by false pretenses, fraud or deception, receiving stolen property, dealing in stolen property, possession of altered property, burglary, or any violation of F.S. § 812.015, unless their civil rights have been restored. The names and addresses of all employees shall be submitted to the city police department within ten (10) days of their employment.
- (c) For the purposes of this section, the term "conviction" shall mean and include a verdict after a trial, an adjudication of guilt on a plea of guilty or nolo contendere or the forfeiture or estreater of a bond when charged with a crime or ordinance violation.

(Code 1953, § 30-8; Ord. No. C-87-17, § 2, 3-3-87)

Sec. 15-228. Revocation.

Any licensee who has been convicted of a violation of this article by a court of competent jurisdiction for any offense listed in section 15-227 may have his license revoked by the city commission. For the purposes of this section, the term "licensee" shall include any officers or directors of an association or corporate licensee and any partners of a partnership licensee. Upon such a conviction, the city manager may place on the city commission agenda the matter of revoking the license. After consideration of the matter and allowing the licensee to be heard, the city commission may revoke or condition the license. The factors to be considered by the city manager and the city commission shall include the number and seriousness of the specific sections of this article which the licensee has been convicted of violating, the number and seriousness of prior convictions under this article or other criminal convictions such as those listed in section 15-227, whether the penalty imposed pursuant to the convictions has been satisfied, and based on the foregoing criteria, the danger to the health, safety, and welfare of the public due to continued operation by the licensee.

(Code 1953, § 30-9; Ord. No. C-87-17, § 2, 3-3-87)

ARTICLE VII. CONVENIENCE STORES

Sec. 15-229. Minimum security requirements.

- (a) *Definitions.* As used in this article, the term "convenience store" means any place of business that is engaged in the retail sale of groceries, including the sale of prepared foods, and gasoline and services, that is regularly open for business at any time between the hours of 10:00 p.m. and 5:00 a.m., and that is attended during such hours by one (1) employee. The term "convenience store" does not include a store which is solely or primarily a restaurant. The term "convenience store" does not include any store in which the owner and members of his family work in the store between the hours of 10:00 p.m. and 6:00 a.m.
- (b) *Security devices.* No later than March 31, 1991, every convenience store shall be equipped with and shall continuously maintain all of the following security devices:
 - (1) A silent alarm that notifies the police department or a private security agency that a robbery is taking place.
 - (2) A security camera system capable of retrieving an image to assist in the identification and apprehension of a robber.
 - (3) A drop safe or cash management device that provides minimum access to the convenience store's cash receipts.
- (c) *Parking lot lights.* No later than March 31, 1991, every convenience store shall have installed and shall continuously maintain parking lot lights illuminated to an intensity of two (2) footcandles per square foot with a uniformity ratio of no more than five to one (5:1) at eighteen (18) inches above the surface.
- (d) *Register amount.* No later than December 31, 1990, every convenience store shall have posted and shall continuously maintain a conspicuous sign in the convenience store entrance which states that the cash register contains fifty dollars (\$50.00) or less.
- (e) *Window signs.* No later than December 31, 1990, every convenience store shall maintain its window signage so that there is a clear and unobstructed view of the cash register and transaction area.

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- (f) *Window tinting.* Window tinting on the windows of a convenience store is prohibited if such tinting reduces exterior or interior viewing during the hours of operation to which this section is applicable. Such existing window tinting shall be removed no later than December 31, 1990.
- (g) *Height markers.* No later than December 31, 1990, every convenience store shall have installed and shall continuously maintain height markers at the entrance of the convenience store which display height measures from the floor.
- (h) *Cash management.* No later than December 31, 1990, every convenience store shall institute and continuously maintain a cash management policy to limit the amount of cash on hand between the hours of 9:00 p.m. and 6:00 a.m.
- (i) *Training programs.* No later than June 30, 1991, every convenience store shall provide robbery deterrence and safety training to its employees who work between the hours of 9:00 p.m. and 6:00 a.m. Such training program shall be approved by the attorney general of the state.
- (j) *Noncompliance.* Noncompliance with this section shall subject the owner or principal operator of a convenience store to the enforcement procedures and penalties provided for in section 1-6 of the Code of Ordinances, except that if noncompliance with this article is corrected within ten (10) days after receipt of the notice of noncompliance, no noncompliance fee shall be assessed.
- (k) *Civil fine.* The city, upon complaint of the city prosecutor, may seek from a court of competent jurisdiction the imposition of a civil fine of up to five thousand dollars (\$5,000.00) for a willful and deliberate violation of this article by the owner or principal operator of a convenience store.
- (l) *Enforcement.* The city code inspectors and all city law enforcement officers are authorized to enforce this article.
- (m) *Compliance with other regulations.* Where applicable, all laws, ordinances, rules and regulations of governmental entities having jurisdiction over businesses regulated by this article shall be complied with.
- (Ord. No. C-90-95, § 1, 11-20-90)

ARTICLE VIII. ECONOMIC DEVELOPMENT INCENTIVE PROGRAM

Sec. 15-230. Definitions

For the purposes of this article, the following terms have the corresponding definitions ascribed to them:

Average annual wage means the average of all wages and salaries in Broward County.

Business means an employing unit, as defined in F.S. § 443.036, which is registered with the Florida Department of Labor and Employment Security for unemployment compensation purposes; or a subcategory or division of an employing unit which is accepted by the Department of Labor and Employment Security as a reporting unit.

City means the City of Fort Lauderdale, Florida.

City commission means the City Commission of the City of Fort Lauderdale, Florida.

Corporate headquarters business means an international, national, or regional headquarters office of a multinational or multistate business enterprise or national trade association, whether separate from or connected with other facilities used by such business.

Direct cash means incentive dollars offered or paid by city to attract business relocation or expansion.

Director means the director of the development services department.

Enterprise zone means an area designated as an enterprise zone pursuant to F.S. § 290.0065.

Expansion of an existing business means the expansion of a business by or through additions to real and personal property on a site co-located with a commercial or industrial operation owned by the same business, resulting in a net increase in employment of not less than ten (10) percent at such business.

Fiscal year means the fiscal year of the City of Fort Lauderdale.

Jobs means full-time equivalent positions, as such terms are consistent with terms used by the Florida Department of Labor and Employment Security and the United States Department of Labor for purposes of unemployment compensation tax administration and employment estimation, resulting directly from a project in this state. This number shall not include temporary construction jobs involved with the construction of facilities for the project or any jobs which have previously been included in any application for tax refunds under this article or F.S. § 288.106.

Local financial support or local match means funding from local sources, public or private, which is paid to the economic development trust fund and which is equal to twenty (20) percent of the annual tax refund for a qualified target industry business, or funding from local sources as may be required under the state program. A qualified target industry business may not provide, directly or indirectly, more than five (5) percent of such funding in any fiscal year. The sources of such funding may not include, directly or indirectly, state funds appropriated from the general revenue fund or any state trust fund, excluding tax revenues shared with local governments pursuant to law.

New business means a business which heretofore did not exist in the City of Fort Lauderdale, first beginning operations on a site located in this state and clearly separate from any other commercial or industrial operation owned by the same business.

Project means the creation of a new business or expansion of an existing business.

Qualified target industry business means a target industry business that has been approved by the city, or the Florida Office of Tourism, Trade, and Economic Development, to be eligible for tax refunds pursuant to this article.

Target industry business means a corporate headquarters business or any business that is engaged in one (1) of the target industries identified pursuant to the target industry criteria defined in this section.

Target industry criteria includes:

- (1) *Future growth.* Industry forecasts should indicate strong expectation for future growth in both employment and output, according to the most recent available data. Special consideration should be given to Florida's growing access to international markets or to replacing imports.
- (2) *Stability.* The industry should not be subject to periodic layoffs, either due to seasonality or sensitivity to volatile economic variables such as weather. The industry should also be relatively resistant to recession, so that the demand for products of this industry is not necessarily subject to decline during an economic downturn.
- (3) *High wage.* The industry should pay relatively high wages compared to statewide area averages.
- (4) *Market and resource independent.* The location of industry business should not be dependent on Florida markets or resources as indicated by industry analysis.
- (5) *Industrial base diversification and strengthening.* The industry should contribute toward expanding or diversifying the state's or area's economic base, as indicated by an analysis of employment and output shares compared to national and regional trends. Special consideration should be given to industries that strengthen regional economies by adding value to basic products or building regional industrial clusters as indicated by industry analysis.

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- (6) *Economic benefits.* The industry should have strong positive impacts on or benefits to the county, state, and regional economies.

(Ord. No. C-07-42, § 1, 6-5-07 ; Ord. No. C-09-17, § 1, 6-16-09 ; Ord. No. C-17-28 , § 81, 9-13-17; Ord. No. C-22-13 , § 37, 4-19-22)

Sec. 15-231. Economic incentive programs.

- (a) City will provide or participate in economic incentive programs whereby businesses considering relocation to or expansion within the city may receive financial benefits directly related to job creation and positive economic impact on the community. The economic development incentives program will be comprised of a direct cash/job creation incentive program and a state local match program.
- (b) The direct cash/job creation incentive program and the state local match program both provide incentives for companies creating a minimum of ten (10) jobs. The Florida Qualified Target Industry Tax Refund Program is a state program available for companies creating a minimum requisite number of jobs and meeting the criteria set forth in F.S. § 288.106. Applicants seeking an economic incentive award pursuant to any program established by this section must comply with the criteria established in this section and the job creation criterion established hereunder.
- (c) In determining whether to provide any economic development incentive described in subsection (a), an analysis shall be made as to whether the tax revenue generated to the city from the new or expanded business will cover the amount of any actual incentive award granted to an applicant within a period not to exceed six (6) years from the date of such award, and that the city will receive a net positive return on its investment of at least ten (10) percent. Any tax revenue/incentive payment analysis conducted by the city shall consider ad valorem taxes generated by the applicant.
- (d) Direct cash/job creation incentive program.
- (1) City may award cash incentives to relocating or expanding companies based upon the number of jobs created in city. Such cash incentives may be granted to qualified companies that pay one hundred fifteen (115) percent of the average annual wage and meet the required job creation threshold. Cash incentives shall not exceed more than two thousand dollars (\$2,000.00) for each full-time, permanent job created, up to a maximum total award of two hundred thousand dollars (\$200,000.00).
- (2) City may award a cash incentive not to exceed one thousand dollars (\$1,000.00) for each job created by a company relocating to or expanding its existing business within city and which employs disadvantaged or welfare-to-work eligible persons. The total maximum cash incentive available pursuant to this paragraph is one hundred thousand dollars (\$100,000.00). All disadvantaged or welfare-to-work eligible persons must be qualified through the state welfare transition program, hereinafter referred to as the "WT Program." The applicant company must provide a minimum wage of eighteen thousand dollars (\$18,000.00) per job created under this paragraph. For the purpose of determining a company's compliance with the minimum wage requirement established herein, wage averaging shall not be applied to those jobs created pursuant to this paragraph.
- (3) Direct cash incentives authorized under this subsection may be combined with other local match funds.
- (e) State local match program.
- (1) City may provide local matching dollars as a portion of an overall job creation incentive offer to companies considering relocating to or expanding their existing businesses within the city. Companies eligible for city participation must meet the applicable state agency criteria and all of the following:

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- a. Payment of wages or salaries which are at least one hundred fifteen (115) percent of the average annual wage for each permanent, full-time job created, except jobs for disadvantaged, or welfare-to-work eligible persons;
 - b. Jobs created must be in non-retail targeted industries;
 - c. Company must meet the minimum number of jobs to be hired as required by the State of Florida within each twelve-month period; and
 - d. Company must retain new hire positions for a minimum of a twelve-month period.
- (2) City may pay one hundred (100) percent of any state job creation proportional match requirement for jobs created in the city. The city may negotiate with Broward county a share of any local match requirement, however, city shall not be obligated to participate in any local match for jobs with Broward County.

(Ord. No. C-07-42, § 1, 6-5-07 ; Ord. No. C-09-17, § 2, 6-16-09 ; Ord. No. C-13-05, § 1, 2-19-13)

Sec. 15-232. Economic incentive application selection criteria.

- (a) The following factors will be considered in reviewing applications for economic incentives available through the programs established pursuant to the city's economic incentive program:
- (1) The company must be a target industry business;
 - (2) The company must create a minimum of ten (10) full-time, permanent jobs.
 - (3) The jobs must be created within a thirty six-month period and in one (1) or more of the following areas:
 - a. Manufacturing;
 - b. Warehouse and distribution;
 - c. Motion picture production;
 - d. Administrative/operations offices;
 - e. Information technology;
 - f. Biomedical research and development;
 - g. Pharmaceuticals;
 - h. Surgical and medical instruments;
 - i. Computing equipment;
 - j. Electronics;
 - k. Book and periodical publishing;
 - l. Corporate or regional headquarters; and
 - m. Other non-retail operations, or target industries identified under the qualified target industry tax refund program.
 - (4) Wages for new jobs must be one hundred fifteen (115) percent of the average annual wage, except for new WT jobs.
 - (5) The company's share of gross revenues from products or services derived from city should not exceed fifty (50) percent.

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- (6) The company must be financially responsible and must comply with city requests to produce appropriate financial statements prior to approval of incentives. The city may conduct a review of the company's financial statements prior to approval of any incentives.
 - (7) The city's tax revenue/incentive pay out analysis must show revenue receipts in excess of incentive payments over a period not to exceed six (6) years, and a net positive return on investment of at least ten (10) percent over the same period.
 - (8) The company seeking an economic incentives award must also demonstrate that its business activity will have a significant contribution to the area's economy and the economic growth of the city, including the indirect jobs created as spinoffs from the company's investment and new jobs, and that the business activity will produce a higher standard of living for the residents of city.
 - (9) To apply for economic incentives under the programs established pursuant to the city's economic incentive program, the company must file its application prior to the company making a final decision on the siting of its facility. A binding lease commitment or executed property purchase agreement will be construed as a decision to site a facility.

(Ord. No. C-07-42, § 1, 6-5-07 ; Ord. No. C-09-17, § 3, 6-16-09 ; Ord. No. C-13-05, § 2, 2-19-13)

Sec. 15-233. Eligible uses of economic incentive funds; economic incentive payments.

Economic incentive funds awarded to a company may be used for the following expenses associated with the expansion or relocation of the company to the City of Fort Lauderdale:

- (1) *Payment of impact, permitting, licensing, and special assessment fees*, including impact, permitting, licensing, and special assessment fees assessed by the city.
- (2) *Land improvement costs, including:*
 - a. Infrastructure design and construction plan preparation costs;
 - b. Off-site land improvement;
 - c. Road improvements;
 - d. Landscaping and road beautification costs;
 - e. Water and sewer connection fees;
 - f. Telecommunication connection fees and costs;
 - g. Drainage facilities in conjunction with new roadway construction or on-site improvements;
 - h. Construction of new curbs, curb cuts, medians, shoulders and sidewalks;
 - i. Relocating utilities to accommodate new roadway construction;
 - j. Facade redevelopment in eligible community redevelopment agency or downtown development agency designated areas subject to prior approval; or
 - k. Other types of expenses that may be approved by the city.
- (3) Environmental compliance:
 - a. Costs associated with design and installation of equipment needed for compliance with existing federal, state, and local environmental standards; or
 - b. Costs associated with asbestos removal.

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- (4) The costs of improvements to leased property required by the expansion or relocation, including wiring and other installation costs involving communication and computer systems.
 - (5) Employee hiring, training, and daycare facilities:
 - a. The costs associated with employee hiring and training specifically related to company expansion or relocation, including transportation costs for employee recruitment and training. The costs associated with ongoing staff development training are excluded; or
 - b. The costs associated with starting company-sponsored day care facilities.
 - (6) The costs associated with relocation of company assets to new facilities.
 - (7) Local match for state tax refund program. A local match equal to twenty (20) percent of the state tax refund provided under the qualified target industry tax refund program, subject to the provisions in F.S. § 288.106, and the procedures established pursuant to this program.
 - a. Payment of economic incentive claims.
 1. Payment of incentives will be made after the company submits a claim each year for the scheduled amount according to the terms of the job growth incentive agreement. The agreement will specify payment allocations over a period not to exceed six (6) years. The annual allocations will represent one-quarter (¼) or one-fifth (⅕) of the total incentive award, provided the total of the annual incentive payments does not exceed fifty (50) percent of the annual city tax revenue received from the company.
 2. The company must agree to submit to an audit of hiring and training records, and other records determined by the city to be necessary, in carrying out the provisions of this article.
 3. A company receiving an economic incentive award shall submit its requests for payments in the form and detail prescribed by the city's development services department.
 4. Payments under the state tax refund program for qualified target industries are made by the State of Florida through Enterprise Florida and the Office of Tourism, Trade, and Economic Development. Any local match approved by the city is paid into the economic development trust fund. Accordingly, the state will serve as the appropriate contact for the processing payments pursuant to F.S. § 288.106. The company must submit a claim each year for the scheduled tax refund to the Office of Tourism, Trade, and Economic Development as required by F.S. § 288.106. The city shall pay any approved portions of their local match into the economic development trust fund.

(Ord. No. C-07-42, § 1, 6-5-07 ; Ord. No. C-17-28 , § 82, 9-13-17; Ord. No. C-22-13 , § 38, 4-19-22)

Sec. 15-234. Economic incentive programs application; program administration and approval process.

- (a) The city's development services department shall administer the incentive program. Applications should be submitted to the city's development services director. All economic incentive awards shall be approved by the city commission.
- (b) The terms of an economic incentive award shall be incorporated into an agreement, approved by the office of the city attorney, and executed by the company and the city. Every agreement shall contain the following statement: "This agreement is not a general obligation of the City of Fort Lauderdale. Payment of tax refunds are conditioned on and subject to specific annual appropriations by the city commission of moneys sufficient to pay the amounts authorized under the city's economic development incentive program."

(Ord. No. C-07-42, § 1, 6-5-07 ; Ord. No. C-17-28 , § 83, 9-13-17; Ord. No. C-22-13 , § 39, 4-19-22)

Secs. 15-235—15-249. Reserved.

ARTICLE IX. PAIN MANAGEMENT CLINICS

Sec. 15-250. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Chronic nonmalignant pain. Pain unrelated to cancer or rheumatoid arthritis, which persists beyond the usual course of the disease or injury that is the cause of the pain, or more than ninety (90) days after surgery.

Controlled substance medication. Any controlled substances identified in Schedules I, II, III or IV of F.S. §§ 893.03, 893.035, 893.0355 or 893.0356, as amended.

Medical director. The physician licensed by the State of Florida with a full, active and unencumbered license under F.S. Chs. 458 or 459 who shall be the designated physician responsible for complying with all requirements to the permitting and operation of the pain management clinic as defined by F.S. §§ 458.3265(1)(c) or 459.0137(1)(c), as may be amended.

Pain management clinic. Any publicly or privately owned clinic, facility or office that advertises in any medium for any type of pain management services; or employs a physician who is primarily engaged in the treatment of chronic nonmalignant pain by prescribing or dispensing controlled substance medications at the clinic and which clinic is required to be (and is) registered with the Florida Department of Health pursuant to F.S. §§ 458.3265, or 459.0137, as may be amended.

Permit. A permit issued by the city to operate a pain management clinic.

Permittee. A person in whose name a permit to operate a pain management clinic has been issued, as well as all individuals listed as an applicant on the application for a permit for a pain management clinic.

Person. An individual, partnership, corporation, association or legal entity. Any individual with any partial or whole ownership of any partnership, corporation, association or legal entity shall also be included in this definition.

Pharmacy. As defined in the section 47-35 of the Unified Land Development Regulations.

ULDR. The Unified Land Development Regulations of the City of Fort Lauderdale.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-251. Permit required.

No pain management clinic shall be permitted in the City of Fort Lauderdale until a permit has been issued by the city in accordance with this Article IX.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-252. Permit application.

- (a) Applicant shall be a person who seeks to operate a pain management clinic and at least one (1) of the applicants shall be the medical director of the pain management clinic.
- (b) Application for a permit to operate a pain management clinic shall be made to the development services department on a form provided by the development services director. The application for a pain management clinic permit shall, at a minimum, include the following information:
 - (1) Florida Department of Health registration number.
 - (2) The professional license numbers of the medical director including the Drug Enforcement Agency (DEA) number.
 - (3) An accurate legal description of the property on which the pain management clinic is located and street address, and unit number or letter, if any.
 - (4) Indicate whether the pain management clinic dispenses controlled substance medication on the pain management clinic location.
 - (5) An affidavit by the medical director, attesting to the fact that a background check was performed, evaluated and acted upon to assure that no employees, full-time, part-time, contract, independent or volunteers have been convicted of or who have pled guilty or nolo contendere at any time to an offense constituting a felony in this state or in any other state involving the prescribing, dispensing, supplying, selling or possession of any controlled substance within a five-year period prior to the date of the application.
 - (6) A list of all persons associated with the medical and administrative management or operation of the pain management clinic whether paid or unpaid, part time or full time, contract labor or independent contractor and shall include the following information:
 - a. Name and title;
 - b. Current home address, telephone numbers and date of birth;
 - c. Current Florida driver's license or picture identification;
 - d. All drug-related criminal convictions.This list shall be required to be updated within ten (10) days of any new person becoming associated with the pain management clinic.
 - (7) A certified survey from a land surveyor registered in the State of Florida, indicating the distance in linear feet between the pain management clinics and pharmacies as measured from the nearest point of the property line of the pain management clinic to the nearest point of the property line to the other pain management clinic and pharmacies in a straight line.
 - (8) All information required for a conditional use permit as provided in section 47-24.3 of the ULDR.
- (c) The application for a permit shall be notarized, typewritten, signed and sworn to by the applicant(s) and shall include the post office and physical address of the applicant(s) and the legal property owner(s). The application shall be signed by all applicants. Additionally, the legal property owner(s) on which the pain management clinic is located shall execute a form as provided by the development services department acknowledging that the application has been read and agreed to by the legal property owner(s).
- (d) A separate permit is required for each pain management clinic location. The applicant(s) shall be fully responsible for compliance with this Article IX and each applicant shall be considered a permittee upon the grant of a permit pursuant to this article.

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- (e) Pain management clinic permits shall be renewed annually on or before the thirtieth (30th) day of September. A pain management clinic shall update any change in ownership of the pain management clinic or change in medical director of the pain management clinic within ten (10) days to the development services department. The development services department shall review the submitted change information and determine if a new application should be completed based upon the information provided. Any change in location of a pain management clinic shall require a new application be submitted and approved as provided in this article, section 15-253.

(Ord. No. C-11-14, § 1, 6-21-11 ; Ord. No. C-17-28 , § 84, 9-13-17; Ord. No. C-22-13 , § 40, 4-19-22)

Sec. 15-253. Review process.

The application for a permit shall be submitted to the development services department to determine if the application is complete and in compliance with article IX of the code. The development services department will review the application to determine if the application is complete and in compliance with the ULDR. The development services department shall process the application in accordance with the conditional use provisions and procedures of the ULDR. If the pain management clinic is approved as a conditional use and the development services department finds that the application complies with the provisions of this article IX, a permit shall be issued to the applicant(s). Existing pain management clinics are not required to be approved as a conditional use.

(Ord. No. C-11-14, § 1, 6-21-11 ; Ord. No. C-17-28 , § 87, 9-13-17; Ord. No. C-22-13 , § 41, 4-19-22)

Sec. 15-254. Standards and criteria for application review.

The following standards and criteria shall be used in reviewing the application.

- (1) A pain management clinic shall only be permitted in zoning districts where pain management clinics are specified as a conditional use in the ULDR.
- (2) A pain management clinic shall be fully owned by a physician or a group of physicians licensed under F.S. Chs. 458 or 459, each of whom are Florida licensed physicians in good standing or shall be a health care clinic licensed under F.S. Ch. 400, Pt. X.
- (3) A pain management clinic must be registered with the Florida Department of Health pursuant to F.S. §§ 458.3265 or 459.0137, as may be amended.
- (4) Separation requirements.
 - a. There shall be a one-quarter ($\frac{1}{4}$) mile separation between each pain management clinic as defined by this article regardless of the municipal boundaries of the City of Fort Lauderdale.
 - b. There shall be a one-quarter ($\frac{1}{4}$) mile separation between a pain management clinic and a community pharmacy or special pharmacy as defined by Chapter 47-35 of the ULDR regardless of the municipal boundaries of the City of Fort Lauderdale.
 - c. No pain management clinic shall be located within five hundred (500) feet of any schools, churches, parks, libraries or daycare facilities.
- (5) The criteria and requirements for a conditional use for a pain clinic at the location proposed as applied in accordance with the ULDR.

(Ord. No. C-11-14, § 1, 6-21-11 ; Ord. No. C-11-29, § 1, 10-18-11)

Sec. 15-255. Operational standards.

- (1) A pain management clinic shall not have employees, full-time, part-time, contract, independent or volunteers who have been convicted of or who have pled guilty or nolo contendere at any time to an offense constituting a felony in this state or in any other state involving the prescribing, dispensing, supplying, selling or possession of any controlled substance within a five-year period prior to the date of the application for a permit and that the pain management clinic shall not employ any such persons thereafter.
- (2) A pain management clinic is prohibited from having any outdoor seating areas, queues or customer waiting areas or permitting patients from waiting on the pain management clinic property outside the pain management clinic building. All activities of a pain management clinic, including sale, display, preparation and storage shall be conducted entirely within a completely enclosed building.
- (3) A pain management clinic is prohibited from having an on-site pharmacy for controlled substance medication.
- (4) Within thirty (30) days of the removal of a pain management clinic from a building, site or parcel of land for any reason, the property owner shall be responsible for removing all signs, symbols or vehicles identifying the premises as a pain management clinic. In the event of noncompliance with this provision the city may remove such signs at the expense of the property owner.
- (5) A pain management clinic shall remain in compliance with all federal, state, county and municipal laws and ordinances as may be amended.
- (6) Pain management clinics may operate Monday through Saturday during the hours of 7:00 a.m. and 9:00 p.m. only.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-256. Inspection.

All pain management clinics shall allow representatives of the City of Fort Lauderdale to enter and inspect their places of business during business hours or at any time the business is occupied for the purpose of an initial inspection to verify compliance with the permit requirements of this article, Code of Ordinances and ULDR of the City of Fort Lauderdale, Florida Building Code and Florida Fire Prevention Code after application is made and thereafter on an annual basis in conjunction with permit renewal.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-257. Fees.

The pain management clinic permit application fee shall be the same fee charged by the development services department for permit review plus the same fee charged by the development services department for a conditional use approval. Business tax fees shall be pursuant to chapter 15, article II.

(Ord. No. C-11-14, § 1, 6-21-11 ; Ord. No. C-17-28 , § 88, 9-13-17; Ord. No. C-22-13 , § 42, 4-19-22)

Sec. 15-258. Applicability of this section to existing pain management clinics.

- (1) All legally permitted uses now defined as pain management clinics ("existing pain management clinics") shall apply for and obtain a permit to operate and shall comply with the provisions of section 15-251 and section

15-252, subsections (a), (b)(1) through (6), (c), (d) and (e) of this Article IX within sixty (60) days following the adoption of this article.

- (2) All existing pain management clinics shall immediately comply with subsections (1), (2), (4), (5) and (6) of section 15-255.
- (3) Sections 15-253, 15-254, subsections (2) and (3), 15-256 and 15-257 shall apply to all existing pain management clinics upon receipt of permit application by the city.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-259. Revocation of permit.

- (a) Any adjudication of a violation of the Code of Ordinances and ULDR of the City of Fort Lauderdale shall provide for immediate revocation of the permit provided in this article.
- (b) If the registration of a pain management clinic is revoked or suspended by the Florida Department of Health, the city shall immediately revoke the permit provided in this article.
- (c) The medical director of a pain management clinic may appeal the revocation of the permit within ten (10) days of revocation to the city manager.

(Ord. No. C-11-14, § 1, 6-21-11)

Sec. 15-260. Penalties and enforcement.

Any person who operates or causes to be operated a pain management clinic in violation of any provision of this article or operates or causes to be operated a publicly or privately owned clinic, facility or office which advertises for any type of pain management services; or employs a physician who is primarily engaged in the treatment of chronic nonmalignant pain by prescribing or dispensing controlled substance medications without meeting the requirements of this article for a pain management clinic shall be subject to the following penalties and/or remedies:

- (1) Penalties provided in section 1-6 of the Code of Ordinances of the City of Fort Lauderdale; and/or
- (2) Penalties provided in Chapter 11 of the Code of Ordinances; and/or
- (3) Revocation of the permit for the pain management clinic.

(Ord. No. C-11-14, § 1, 6-21-11)

Secs. 15-261—15-269. Reserved.

ARTICLE X. VACATION RENTAL

Sec. 15-270. Purpose.

The city commission finds that certain transitory uses of residential property tend to affect the residential character of the community and are injurious to the health of the community. Therefore, it is necessary and in the interest of the public health, safety, and welfare to monitor and provide reasonable means for citizens of the city of Fort Lauderdale to mitigate impacts created by such transitory uses of residential property within the city. It is unlawful for any owner of any property within the geographic bounds of the city, to rent or operate a vacation

rental of residential property contrary to the procedures and regulations established in this article or applicable state statute, except as provided in subsection 15-272(b).

(Ord. No. C-15-29, § 1, 8-18-2015)

Sec. 15-271. Definitions.

For the purpose of this article, the following terms, phrases, words, abbreviations and their derivations shall have the meaning given herein. When not inconsistent with the context, words used in the present tense include the future tense, words in the plural number include the singular number, and words in the singular number include the plural number. The word "shall" is always mandatory and not merely directory. Words not defined shall be given their meaning as provided in section 1-2, Rules of construction, of this Code.

Certificate of compliance means the document that is issued by the city that bears the words "vacation rental certificate of compliance" and shows that the person or entity, in whose name the document is issued, has complied with the provisions of this article relating to vacation rentals.

Garbage as defined in section 24-1 of this Code.

Owner-occupied shall mean a vacation rental that is the primary and permanent residence of the owner of the property.

Permanent residence means that place where a person has his or her true, fixed, and permanent home and principal establishment to which, whenever absent, he or she has the intention of returning. A person may have only one (1) permanent residence at a time; and, once a permanent residence is established in a foreign state or country, it is presumed to continue until the person shows that a change has occurred. The establishment of a permanent residence in the city is a factual determination to be made by the Broward County Property Appraiser and evidence of the granting of homestead exemption by the property appraiser shall be prima facie evidence of the establishment of a permanent residence.

Residential property as defined in section 47-35.1 of the Unified Land Development Regulations.

Responsible party shall mean the owner or the person designated by the owner of the property to be called upon to answer for the maintenance of the property and the conduct and acts of occupants of residential properties.

Sleeping room shall mean a room or space within a dwelling unit, as defined in section 9-236, of this Code, primarily designed and used or intended to be used for sleeping purposes, excluding living rooms, kitchens, bathrooms, shower rooms, water closet compartments, laundries, pantries, foyers, connecting corridors, closets and storage space.

Transient occupants means any person, or guest or invitee of such person, who occupies or is in actual or apparent control or possession of residential property registered as or required pursuant to this article to be registered as a vacation rental. It shall be a rebuttable presumption that any person who holds themselves out as being an occupant or guest of an occupant of the vacation rental is a transient occupant.

Vacation rental shall mean any unit or group of units in a condominium or cooperative or any individually or collectively owned single-family, two-family, three-family, or four-family house or dwelling unit that is rented to transient occupants more than three (3) times in a calendar year for periods of less than thirty (30) days or one (1) calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to transient occupants, and also a transient public lodging establishment as defined in F.S. § 509.013, but that is not a timeshare project.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-272. Registration required.

- (a) It is unlawful for any person to allow another person to occupy any residential property that is a single-family, two-family, three-family, or four-family house or dwelling unit as a vacation rental within the city, or offer such property for rent as a vacation rental within the city, unless the owner of the property in fee simple title or his or her authorized representative has registered the property as a vacation rental property with the city and the vacation rental property has been issued a certificate of compliance in accordance with the provisions of this article.
 - (b) An application for registration as a vacation rental is deemed pending when the application has been filed, all applicable fees have been paid to the city pursuant to section 15-274, of this Code, a certificate of compliance has not been issued for the property and the application has not been rejected. A registration application rejected as incomplete is not pending. Notwithstanding subsection (a) above, a person may allow another person to occupy residential property, for which a certificate of compliance has not been issued, as a vacation rental, when an application is pending if:
 - (1) The residential property has an effective and valid license as a vacation rental classification of public lodging establishment issued by the Florida Department of Business and Professional Regulations prior to August 18, 2015; and
 - (2) The residential property is not in violation of any section of this Code; and
 - (3) An application for registration of the residential property as a vacation rental has been filed pursuant to section 15-273 and all applicable fees have been paid; and
 - (4) That said occupancy of the vacation rental was scheduled prior to August 18, 2015, as evidenced by a written and validly executed rental agreement or contract provided to the city manager no later than November 2, 2015.
 - (c) A vacation rental shall be registered annually on or before the thirtieth (30th) day of September.
 - (d) The advertising or advertisement for the rental of a single-family, two-family, three-family, or four-family house or dwelling unit for periods of time less than thirty (30) days or one (1) calendar month is direct evidence of offering a property for rent as a vacation rental in violation of subsection 15-272(a) and the advertising or advertisement is admissible in any enforcement proceeding. The advertising or advertisement evidence raises rebuttable presumption that the residential property named in the notice of violation or any other report or as identified in the advertising or advertisement was used in violation of subsection 15-272(a).
- (Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-273. Application for registration.

- (a) A separate application for registration of a vacation rental shall be made to the city manager or his or her designee for each building, proposed for use as a vacation rental, containing four (4) or less single family dwellings as the term is defined in section 47-35.1 of the city's unified land development regulations, contained entirely under one (1) roof and shall set forth at a minimum:
 - (1) The legal description of the property offered for rental (i.e., address, lot, block and subdivision name); and
 - (2) Name, address, electronic mail address, and telephone number of owner of said property; and

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- (3) Name, address, electronic mail address, and emergency contact telephone number of responsible party for said property, which shall be a twenty-four (24) hour, seven (7) days a week contact number; and
 - (4) That the telephone number for the responsible party will be answered twenty-four (24) hours a day, seven (7) days a week by the responsible party; and
 - (5) Acknowledgements by owner of the following:
 - a. That all vehicles associated with the vacation rental must be parked within the subject property in compliance with this Code; and
 - b. That it shall be unlawful to allow or make any noise or sound that exceeds the limits set forth in chapter 17, Noise Control; and
 - c. That the owner shall comply with all applicable city, county, state and federal laws, rules, regulations, ordinances and statutes; and
 - d. That no solid waste container shall be located at the curb for pickup before 6:00 p.m. of the day prior to pick up, and solid waste container shall be removed before midnight of the day of pickup; and
 - e. That whoever, without being authorized, licensed, or invited, willfully enters or remains in any structure or conveyance of a property, or, having been authorized, licensed, or invited, is warned by the owner or lessee, to depart the property and refuses to do so, commits the offense of trespass in a structure or conveyance; and
 - f. That other properties are not jointly shared commodities and should not be considered available for use by transient occupants of the property subject of the application; and
 - (6) Proof of owner's current ownership of the property; and
 - (7) Proof of registration with the Florida Department of Revenue for sales tax collection and Broward County for Tourist Development Tax; and
 - (8) Proof of licensure with the Florida Department of Business and Professional Regulation for a transient public lodging establishment; and
 - (9) Proof of compliance with subsection 15-275; and
 - (10) Authorization letter if the application is being submitted on behalf of the owner of the property by his or her authorized representative.
- (b) Submission of an incomplete registration application form shall result in rejection of the application.
- (c) An application for the modification of a vacation rental registration is required when any of the following changes to the vacation rental are proposed:
- (1) A change in the gross square footage.
 - (2) A change in the number of bedrooms.
 - (3) A change in the maximum occupancy.
 - (4) A change in the number of parking spaces, or a change in the location of parking spaces.

Upon completion of the changes or alterations to the vacation rental property, or the vacation rental operation the owner shall notify the city within ten (10) days of completion. A new certificate of compliance may be issued if the conditions of section 15-277 have been met and all required permits have been issued for the changes or alterations.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-274. Fees for registration.

The city charges reasonable fees for registration to compensate for administrative expenses. The fees for registration shall be provided for, from time to time, by resolution adopted by the city commission of the city. Fees are non-refundable.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-275. Responsible party required.

Whenever any property is required to be registered under this article, the owner shall appoint a natural person to serve as the responsible party for service of notices as are specified herein, and notices given to the responsible party shall be sufficient to satisfy any requirement of notice to the owner. An initial responsible party shall be designated and name submitted with the application for registration, and the city manager or his or her designee shall thereafter be notified of any change of responsible party within ten (10) days of such change. Further, it is the affirmative duty of the responsible party to:

- (1) Provide all guests prior to occupancy of the property with a written summary, printed in the English language, of applicable city ordinances concerning noise, vehicle parking, garbage, and common area usage. The summary shall include citations to the applicable city ordinances and instructions on how to access the complete written text. The summary shall be posted in the interior of the structure prominently near the main entrance of the establishment; and
- (2) Maintain all properties under their control in compliance with this Code; and
- (3) See that the provisions of this article are complied with and promptly address any violations of this article or any violations of law which may come to the attention of the responsible party; and
- (4) Be available with authority to address and coordinate solutions to problems with the rental of the property twenty-four (24) hours a day, seven (7) days a week; and
- (5) Be situated close enough to the property as to be able to respond in person within one (1) hour of being notified by a vacation rental occupant, law enforcement officer, emergency personnel, or the city of issues related to the vacation rental. Responsible party shall respond when requested; and
- (6) Keep available a register of all guests, which shall be open to inspection by authorized personnel of the city at all times; and
- (7) Maintain the entire property free of garbage and litter, provided however, that this subsection shall not prohibit the storage of garbage and litter in authorized receptacles for collection; and
- (8) Conduct an on-site inspection of the vacation rental at the end of each rental period to ensure continued compliance with the requirements of this chapter.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-276. False information.

It shall be unlawful for any person to give any false or misleading information in connection with any application for registration, modification, or renewal of a vacation rental as required by this article. Vacation rental applications shall be sworn to under penalty of perjury. Any false statements made in an application shall be a basis for the revocation of any license issued pursuant to such application.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16; Ord. No. C-17-07 , § 1, 4-19-17)

Sec. 15-277. Minimum requirements for issuance of a certificate of compliance.

- (a) The city manager or his or her designee may issue a certificate of compliance to the applicant upon proof of the following:
- (1) The owner or responsible party completes the city registration application form; and
 - (2) The non-refundable registration fee has been paid to the city; and
 - (3) A business tax receipt from the city pursuant to chapter 15 of this Code; and
 - (4) A business tax receipt from Broward County; and
 - (5) A Florida Department of Revenue certificate of registration for purposes of collecting and remitting tourist development taxes, sales surtaxes and transient rental taxes; and
 - (6) A Florida Department of Business and Professional Regulation license as a transient public lodging establishment; and
 - (7) An affidavit, demonstrating maintaining initial and ongoing compliance with vacation rental standards contained herein, plus any other applicable local, state and federal laws, regulations and standards to include, but not be limited to F.S. ch. 509, and F.A.C. 61C and 69A; and
 - (8) A copy of the form vacation rental/lease agreement to be used when contracting with transient occupants and guests; and
 - (9) That the vacation rental has satisfied the inspection requirements as provided in section 15-279, of this Code; and
 - (10) That the vacation rental is not subject to a suspension pursuant to section 15-282.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-278. Vacation rental standards.

The following standards shall govern the use of any vacation rental required to be registered under section 15-272, of this Code, as a permitted use:

- (1) Minimum life/safety requirements:
 - a. *Swimming pool, spa and hot tub safety.* A swimming pool, spa or hot tub shall comply with the current standards of the Residential Swimming Pool Safety Act, F.S. ch. 515.
 - b. *Dwelling units.* All dwelling units shall meet the minimum requirements of article VI, Minimum Housing Code, chapter 9, Buildings and Construction of this Code.
 - c. *Smoke and carbon monoxide (CO) detection and notification system.* A smoke and carbon monoxide (CO) detection and notification system within the vacation rental unit shall be interconnected, hard-wired, and receive primary power from the building wiring. The smoke and carbon monoxide (CO) detection and notification system shall be installed and continually maintained consistent with the requirements of Section R314, Smoke Alarms, and Section R315, Carbon Monoxide Alarms, of the Florida Building Code—Residential.
 - d. *Fire extinguisher.* A portable, multi-purpose dry chemical 2A:10B:C fire extinguisher shall be installed, inspected and maintained in accordance with NFPA 10 on each floor/level of the unit.

The extinguisher(s) shall be installed on the wall in an open common area or in an enclosed space with appropriate markings visibly showing the location.

- e. That all vehicles associated with the vacation rental must be parked within a driveway located on the subject property and in compliance with this Code.
 - f. *Local telephone service.* At least one (1) landline telephone with the ability to call 911 shall be available in the main level common area in the vacation rental.
- (2) *Maximum occupancy.*
- a. The maximum number of transient occupants authorized to stay overnight at any vacation rental shall be limited to two (2) persons per sleeping room. The number of sleeping rooms shall be confirmed by on-site inspection by a representative of the city, and
 - b. The maximum number of persons allowed to gather at or occupy a vacation rental shall not exceed one and one-half (1 ½) times the maximum occupants authorized to stay overnight at that site, as shown on the certificate of compliance, and in no event shall a gathering exceed twenty (20) persons. This subsection b. shall not apply to owner-occupied vacation rentals when the property owner is physically present on the site during the gathering, and
 - c. Up to four (4) persons under thirteen (13) years of age are exempt from and shall not count towards the occupancy limits set in subsections a. and b. above.
- (3) *Solid waste handling and containment.* City solid waste containers shall be provided as required in chapter 24 of this Code. Appropriate screening and storage requirements for solid waste containers shall apply per any development approval. For purposes of this section, a solid waste container shall not be placed at curbside before 6:00 p.m. of the day prior to solid waste pickup, and the solid waste container shall be removed from curbside before midnight of the day of pickup.
- (4) *Minimum vacation rental/lease agreement wording.* The vacation rental/lease agreement shall contain the minimum information as provided for in this subsection 15-278.
- (5) *Minimum vacation rental lessee information.* The vacation rental lessee shall be provided with a summary of the information required in subsection 15-278 with instructions on how to access the full text and shall post the following conspicuously within the establishment:
- a. A statement advising the occupant that any sound shall not be plainly audible for a period of one (1) minute or longer at a distance of twenty-five (25) feet or more when measured from the source property line between the hours of 10:00 p.m. and 7:00 a.m. daily and at a distance of fifty (50) feet or more when measured from the source property line between the hours of 7:00 a.m. and 10:00 p.m. daily;
 - b. A sketch or photograph of the location of the off-street parking spaces;
 - c. The days and times of trash pickup;
 - d. The notice of sea turtle nesting season and sea turtle lighting regulations, if applicable;
 - e. The location of the nearest hospital; and
 - f. The city's non-emergency police telephone number.
 - g. There shall be posted, next to the interior door of each bedroom a legible copy of the building evacuation map—Minimum eight and one-half (8½) inches by eleven (11) inches.
- (6) Designation of a vacation rental responsible party capable of meeting the duties provided in subsection 15-276.

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- (7) *Advertising.* Any advertising of the vacation rental unit shall conform to information included in the vacation rental certificate of compliance and the property's approval, particularly as this pertains to maximum occupancy. A statement stating "it is unlawful for a sexual offender or sexual predator to occupy this residence" if so determined pursuant to subsection 15-278(8) of this Code and the certificate of compliance number shall be included in all advertising.
 - (8) *Sexual offenders and sexual predators.* It is unlawful for any property owner or designated representative to allow another person to occupy any residential property as a vacation rental within the city, as a transient occupant if such property owner or designated representative knew or should have known that the vacation rental will be occupied by a person prohibited from establishing a permanent residence or temporary residence at said residential property pursuant to section 16-127 of this Code, if such place, structure, or part thereof, trailer or other conveyance, is located within one thousand four hundred (1,400) feet of any school, designated public school bus stop, child day care facility, park or playground or other place where children regularly congregate as described in article VI, chapter 16 of this Code. Property owner or designated representative shall determine, prior to submission of an application for a certificate of compliance, whether the vacation rental property is located in an area in which it is unlawful for sexual offenders or sexual predators to establish residence pursuant to section 16-127.
 - (9) *Posting of certificate of compliance.* The certificate of compliance shall be posted on the back of or next to the interior of the main entrance door and shall include at a minimum the name, address and telephone number of the responsible party, the maximum occupancy of the vacation rental and a statement stating "it is unlawful for a sexual offender or sexual predator to occupy this residence" if so determined pursuant to subsection 15-278(8) of this Code.
 - (10) That all vehicles associated with the vacation rental must be parked within a driveway in compliance with this Code.
 - (11) *Other standards.* Any other standards contained within this Code and the unified land development regulations of the city to include, but not be limited to: noise, setbacks, stormwater and similar provisions.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-279. Initial and routine compliance inspections of vacation rentals.

- (a) An inspection of the dwelling unit for compliance with this section is required prior to issuance of an initial vacation rental certificate of compliance. If violations are found, all violations must be corrected and the dwelling unit must be re-inspected prior to issuance of the initial vacation rental certificate of compliance as provided herein.
- (b) Once issued, a vacation rental unit must be properly maintained in accordance with the vacation rental standards herein and will be re-inspected annually. For an inspection, all violations must be corrected and re-inspected within thirty (30) calendar days. Failure to correct such inspection deficiencies in the timeframes provided shall result in the suspension of the vacation rental certificate of compliance until such time as the violations are corrected and re-inspected.
- (c) The inspections shall be made by appointment with the vacation rental responsible party. If the inspector has made an appointment with the responsible party to complete an inspection, and the responsible party fails to admit the officer at the scheduled time, the owner shall be charged a "no show" fee in an amount to be determined by resolution of the city commission to cover the inspection expense incurred by the city.
- (d) If the inspector(s) is denied admittance by the vacation rental responsible party or if the inspector fails in at least three (3) attempts to complete an initial or subsequent inspection of the rental unit, the inspector(s)

shall provide notice of failure of inspection to the owner to the address shown on the existing vacation rental certificate of compliance or the application for vacation rental.

- (1) For an initial inspection, the notice of failure of inspection results in the certificate of compliance not being issued; the vacation rental is not permitted to operate without a valid certificate of compliance.
 - (2) For a subsequent inspection, the notice of failure of inspection is considered a violation and is subject to enforcement remedies as provided herein.
- (e) The city commission may, by resolution, prescribe the circumstances under which the inspections required by this section may be waived.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-17-07 , § 2, 4-19-17)

Sec. 15-280. Registration not transferable.

No registration issued under this article shall be transferred or assigned or used by any person other than the one to whom it is issued, or at any location other than the one for which it is issued.

(Ord. No. C-15-29, § 1, 8-18-2015)

Sec. 15-281. Expiration of registration and certificates of compliance.

- (a) All registrations for which a certificate of compliance has been issued under the provisions of this article shall be valid for no more than one (1) year, and all registrations and certificates of compliance shall expire on September 30th of each year. The application for renewal must be submitted no later than sixty (60) days prior to the September 30th expiration date. Late renewal fees shall be established by resolution of the city commission of the city and shall be charged to an application for renewal submitted prior to the expiration date but after the sixty (60) days required by this section. All applications for renewal received after September 30th shall be processed as a new application and subject to all applicable fees. All registrations for which certificates of compliance were issued within one hundred eighty (180) days prior to September 30th shall remain valid and shall not expire until September 30th of the following year.

(Ord. No. C-16-25 , § 1, 12-6-16)

Ord. No. C-16-25 , § 1, adopted December 6, 2016, amended section 15-281 to read as herein set out. Former section 15-281, pertained to expiration of registration, and derived from Ord. No. C-15-29, § 1, 8-18-2015 .

Sec. 15-282. Penalties, offenses, and revocation.

- (a) Any certificate of compliance issued pursuant to this article may be denied, revoked, or suspended by the city manager or his or her designee upon the adjudication of a violation of this article, any city ordinance, or state law by the responsible party, property owner or transient occupant attributable to the property for which the certificate of compliance is issued. Such denial, revocation or suspension is in addition to any penalty provided herein.
- (b) Offenses/violations.
- (1) Non-compliance with any provisions of this article shall constitute a violation of this article.
 - (2) *Separate violations.* Each day a violation exists shall constitute a separate and distinct violation, except that violations of subsection 15-278(2), regarding occupancy, shall constitute a single violation for a rental period.

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- (c) Remedies/enforcement.
- (1) Any person violating any of the provisions of this article shall be deemed guilty of a civil infraction. The amount of the civil penalty for each uncontested violation shall be \$200.00 and for each contested violation the penalty shall be \$275.00. Repeat violations shall be assessed consistent with section 11-21, of this Code. Code enforcement activities will be in accordance with chapter 11 of this Code and the unified land development regulations of the city. Notwithstanding, a law enforcement officer is authorized to issue a citation under this section and a code inspector or law enforcement officer may issue a citation pursuant to this section without issuing a written warning notice as provided in subsection 11-18.b.
 - (2) *Additional remedies.* Nothing contained herein shall prevent the city from seeking all other available remedies which may include, but not be limited to, suspension or revocation of a vacation rental certificate of compliance, injunctive relief, liens and other civil and criminal penalties as provided by law, as well as referral to other enforcing agencies.
- (d) *Suspension of vacation rental certificate of compliance.* In addition to any fines and any other remedies described herein or provided for by law, a special magistrate may suspend a vacation rental certificate of compliance in accordance with the following:
- (1) *Suspension time frames.*
 - a. Upon a third violation of this article the vacation rental certificate shall be suspended for a period of one hundred eighty (180) calendar days.
 - b. Upon a fourth violation of this article the vacation rental certificate shall be suspended for a period of three hundred sixty-five (365) calendar days.
 - c. For each additional violation of this article the vacation rental certificate shall be suspended for an additional thirty (30) calendar days up to a maximum period of twelve (12) months. For example, the fifth violation shall be for three hundred ninety-five (395) calendar days; the sixth violation shall be for four hundred fifteen (415) calendar days, and so on.
 - d. A vacation rental certificate of compliance shall be subject to temporary suspension beginning five (5) working days after a citation is issued for a violation of the Florida Building Code, or Florida Fire Prevention Code. Such suspension shall remain in place until the vacation rental is reinspected and it is determined that the violation no longer exists by the city.
 - (2) *Suspension restrictions.* A vacation rental may not provide transient occupancy during any period of suspension of a vacation rental certificate.
 - a. The suspension shall begin immediately following notice, commencing either:
 - i. At the end of the current vacation rental lease period; or
 - ii. Within thirty (30) calendar days, whichever date commences earlier, or as otherwise determined by the special magistrate.
 - b. Operation during any period of suspension shall be deemed a violation pursuant to this article and shall be subject to daily fine, up to one thousand dollars (\$1,000.00) or to the maximum amount as otherwise provided in Florida Statutes for repeat violations, for each day that the vacation rental operates during a period of violation.
 - c. An application for a renewal may be submitted during the period of suspension; however, no certificate of compliance may be issued for the vacation rental until the period of suspension has expired.

(Ord. No. C-16-25 , § 1, 12-6-16)

Ord. No. C-16-25 , § 1, adopted December 6, 2016, amended section 15-282 to read as herein set out. Former section 15-282, pertained to revocation, and derived from Ord. No. C-15-29, § 1, 8-18-2015 .

Sec. 15-283. Complaints.

Whenever a violation of this article occurs, or is alleged to have occurred, any person may file a written complaint. Such complaint, stating fully the causes and basis thereof, shall be filed with the city manager or his or her designee. The city manager or his or her designee shall promptly record such complaint, investigate, and take action thereon in accordance with this article and chapter 11 of this Code.

(Ord. No. C-15-29, § 1, 8-18-2015 ; Ord. No. C-16-25 , § 1, 12-6-16)

Sec. 15-284. Enforcement.

The provisions of this article shall be enforced as provided in chapter 11, Code Enforcement, of this Code.

(Ord. No. C-15-29, § 1, 8-18-2015)