

ARTICLE II. LOCAL BUSINESS TAX RECEIPT*

***Editor's note:** Ord. No. 1469, § 3, adopted February 13, 2007, amended article II in its entirety to read as herein set out. Former article II, §§ 70-26--70-42, pertained to occupational license tax, and derived from Ord. No. 1390, § 1, 8-11-98.

Sec. 70-26. Local business tax receipt required.

It shall be unlawful for any person listed below to conduct or engage in any business, profession or occupation mentioned in this article within the town without first procuring a local business tax receipt and paying to the town the local business tax imposed and levied by this article:

- (1) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any business within its jurisdiction.
- (2) Any person who maintains a permanent business location or branch office within the town, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.
- (3) Any person who does not qualify under subsection (a) or subsection (b) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if the local business tax is not prohibited by U.S. Const. Art. I, § 8.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-27. Application; ground for denial.

(a) *Procedures for issuance.* No receipt shall be issued or granted to any person to engage in any business, profession or occupation within the town unless an application is filed with the town manager, upon forms prescribed by him for that purpose, disclosing the following:

- (1) The applicant's name and address; the name of the business, profession or occupation for which a receipt is sought; the name and address of the owner and operator of the business, profession or occupation and if a corporation, the names and addresses of each of its corporate officers and its resident or registered agent; the type or classification of the business, profession or occupation and the relationship of the applicant to said business; the location in the town where the business will be operated; the date of birth, and driver's license of the owner/operator; and any applicable federal employer identification numbers.
- (2) The square feet area of the facility; the capacity, capital invested, merchandise or property contained within the business, the stock carried, number of persons or things employed or engaged; the quantity, property or retail stock value; or such other

- information as may be required by this article for purposes of determining the proper local business tax.
- (3) If the applicant is a corporation or partnership, the full name of the corporation or partnership and the state of organization.
 - (4) If the business is to be conducted under a name other than its own, the business name and county of registration under F.S. § 865.09.
 - (5) Whether any of the individuals listed on the application has had his local business tax receipt, or the local business tax receipt of any business in which he had substantial control or ownership interests, revoked or suspended under this or other similar laws.
 - (6) The application shall contain a section designated "emergency locator." The applicant shall fill out as part of the local business tax receipt application the names, business and residence addresses and residence and business phone numbers of the owner or owners, and the manager or other persons to be notified in case of fire or other emergencies. Any changes in such information during the period for which the receipt is issued shall be made to the town manager, in writing.
 - (7) All applications and receipts shall be assigned a number, which may be a corporation's federal identification number, or such other uniform method of numbering selected by the town manager.
 - (8) The application form shall contain the following language: "The undersigned has carefully reviewed this application and all information contained herein has been freely and voluntarily provided, and all the facts, figures, statements contained in this application are true and correct."
 - (9) The applicant shall print and sign his name to the application immediately below the above-quoted statement. In the case of a corporation, an officer shall be required to sign the application in his individual capacity and not solely as a corporate agent.
 - (10) Those businesses required to obtain a certificate of use must do so prior to the issuance of a local business tax receipt.
 - (11) All apartment houses, and buildings, hotels, motels and any buildings with more than one efficiency, apartment, or room must submit a smoke detector report on a form prescribed by the town manager prior to the issuance of the original receipt and annually thereafter at the time of renewal. A receipt will not be issued until the detector report form is properly completed and submitted. Failure to do so in a timely manner will result in enforcement procedures and penalties as provided herein.
 - (12) All businesses and professions regulated by the State of Florida must submit a copy of their current state license prior to the issuance of their original town receipts and thereafter each year at time of renewal. Only the state license itself, or in the case of the hotel and restaurant division the receipt issued by the state, shall constitute proof of current state license.
 - (13) All establishments which serve alcoholic beverages shall submit a completed form supplied by the town acknowledging that they are aware of the requirements of F.S. § 562.11, that prohibits the serving of alcoholic beverages to minors and that they agree to comply with these requirements as a condition of holding the town receipt applied for.
 - (14) All restaurants, hotel kitchens, bars, cafeterias, delis and any establishments where grease can be introduced into the drainage system are required to submit a copy of a valid grease interceptor permit issued for that establishment as required by the South Florida Building Code.

(15) All applicants for newsstands to be located in the public right-of-way must be approved as to public safety, and as an express condition of the acceptance by the applicant of the receipt provided for in this section, such applicant shall execute an agreement to indemnify and save harmless the town against all liability arising from the granting of the receipt or on account of any negligence of or act or thing done by the applicant pursuant to its activities as authorized by the receipt.

(16) The payment of a non-reimbursable application fee of \$25.00. The application fee will be deducted from the local business tax if and when a receipt is issued.

It shall be the duty of the town manager or his designee before issuing a receipt requiring disclosure of such data to require the person applying for such receipt to file under oath a statement disclosing such data, which statement shall be kept permanently on file, and which statement shall promptly be amended by the receipt holder if the circumstances of the business change.

(b) *Grounds for denial.* Any person whose application for a receipt has been denied may seek a hearing under section 70-38. An application for a local business tax receipt under this article may be denied on the following grounds:

(1) That the applicant has failed to disclose or has misrepresented information required by this article in the application.

(2) That the applicant currently has a receipt under suspension or revocation. Whenever any local business tax receipt has been suspended or revoked by the town for any cause whatsoever, no subsequent receipt shall be issued during the period of suspension or revocation to the receipt holder or to any firm in which the receipt holder or any of its general partners, limited partners, officers or stockholders owning 20 percent or more of its stock or agents, employees or other persons who were actively involved in the business under suspension or revocation.

(3) That the applicant intending to engage in the business as described in the application has selected a proposed site or type of business activity which does not comply with the town's zoning ordinance or other laws of the town.

(4) That the applicant fails to obtain a bond or other security with the limits required of his business.

(5) That the applicant fails to obtain insurance with the limits required of his business.

(6) That the applicant has failed to obtain a certificate of use as required by the town.

(7) That the certificate of use for the proposed business has been denied or revoked for any reason.

(8) That the applicant's proposed business activity or a portion thereof constitutes an actual or potential threat to the public health, welfare, safety or morals.

(9) That habitual conduct has occurred at the applicant's premises which violates town, county, state or federal laws.

(10) That the issuance of a receipt is based on the applicant's compliance with specific provisions of federal, state, county or town laws and the applicant has violated such specific provisions.

(11) That the applicant has violated any provision of this Code and has failed or refused to cease or correct the violation after notification thereof.

(12) That the applicant within the preceding five years in this state or any other state in the United States, has been adjudicated guilty of, or forfeited a bond when charged with, soliciting for prostitution, pandering, letting promises for prostitution, keeping a disorderly place or illegally dealing in controlled substances.

(13) That the premises have been condemned by any health authority for failure to meet sanitation standards or the premises have been condemned by any authority because the premises are unsafe or unfit for human occupancy.

(14) That the applicant's premises have been found to constitute a public nuisance by any town board or officer having such jurisdiction.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-28. Issuance; duration; when, where payable.

Receipts shall be issued beginning August 1 of each year, shall be issued by the town manager for a period of one year, and are due and payable at his office on or before September 30 of each year, and expire on September 30 of the succeeding year.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-29. Collection.

It shall be the duty of the town manager to collect all local business taxes levied or imposed by this article.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-30. When tax to be paid for full or half year.

For each receipt obtained between October 1 and April 30 of each year, the full tax for one year shall be paid, and for each receipt obtained between May 1 and September 30, one-half the full tax for one year shall be paid.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-31. Transfer.

(a) Any local business tax receipt may be transferred to a new owner, when there is a bona fide sale of the business, upon payment to the town of Surfside of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00, and presentation of the original receipt and evidence of the sale.

(b) Upon written request and presentation of the original receipt, any receipt may be transferred from one location to another appropriate location within the town, upon payment to the town of a transfer fee of ten percent of the annual local business tax, but not less than \$3.00 or more than \$25.00.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-32. Delinquencies; additional penalties.

(a) Those receipts not renewed by October 1 shall be considered delinquent and subject to a delinquency penalty of ten percent for the first whole or partial month of delinquency, plus an additional five percent penalty for each subsequent whole or partial month of delinquency, until fully paid. However, the total delinquency penalty shall not exceed 25 percent of the local business tax receipt for the delinquent receipt.

(b) Any person engaging in or managing any business, occupation or profession without first obtaining a town local business tax receipt, if required hereunder, shall be subject to a penalty of 25 percent of the receipt determined to be due, in addition to a \$250.00 penalty if the local business tax receipt is not applied for within 60 days of notice.

(c) Any person who engages in any business, occupation, or profession covered hereby who does not pay the required local business tax receipt within 150 days after the initial notice of tax due, and who does not obtain the required local business tax receipt, is subject to civil actions and penalties including court costs, reasonable trial and appellate attorneys' fees, additional administrative costs incurred as a result of collection efforts and an additional penalty of up to \$250.00.

(d) Any person who shall carry on or conduct any business, profession or occupation for which a receipt is required hereby without first obtaining such receipt; and any person who shall make a false statement, application or oath, in connection with any application for a receipt hereunder, shall, upon conviction, be punished as provided in section 1-8. Each day that a business, occupation or profession is conducted or allowed to be conducted without first having procured a receipt therefor, shall constitute a separate and individual offense.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-33. Suspension, revocation and denial of the local business tax receipt.

(a) The town manager shall either revoke or temporarily suspend the receipt of any person where it is determined by the town manager that:

(1) The receipt holder has misrepresented or failed to disclose material information required hereby to be included in the receipt application form.

(2) The receipt holder, or a portion of the receipt holder's business activity within the town, is engaged in conduct which constitutes an actual or potential threat to the public health, welfare, safety or morals.

(3) The receipt holder is conducting business from premises which do not possess a valid and current certificate of occupancy and/or certificate of use as may be required by town and county laws.

(4) Habitual conduct has occurred at the receipt holder's premises which violates town, county, state or federal laws.

(5) The receipt issued by the town depended upon the receipt holder's compliance with specific provisions of federal, state, county or town laws, and the receipt holder has violated such specific provisions.

(6) The receipt holder has violated any provision of this Code and has failed or refused to cease or correct the violation after notification thereof.

(7) The receipt holder, as part of the receipt holder's business activity within the town, knowingly lets, leases, subleases or gives space for unlawful purposes at the receipt holder's premises.

(8) The receipt holder within the preceding five years in this state or any other state or in the United States has been adjudicated guilty of, or forfeited a bond when charged with, soliciting for prostitution, pandering, letting premises for prostitution, keeping a disorderly place or illegally dealing in controlled substances.

(9) The premises have been condemned by any health authority for failure to meet sanitation standards or the premises have been condemned by any authority because the premises are unsafe or unfit for human occupancy.

(10) The receipt holder's premises have been found to constitute a public nuisance by any town board or officer having such jurisdiction.

(b) The suspension or revocation shall be of the receipt in effect at the date of such suspension or revocation, even though such receipt may have been issued to a receipt holder other than the person who holds the receipt at the time the cause for such suspension or revocation arose.

(c) No receipt shall be suspended under this section for a period of more than 12 months. No new receipt shall be issued during the period of suspension or revocation to the receipt holder or to any other firm in which the receipt holder or any of its general partners, limited partners, officers or stockholders owning 20 percent or more of its stock or agents, employees or other persons who were actively involved in the business under suspension or revocation. At the end of such period of suspension or revocation the receipt holder and/or agents, general or limited partners, officers or stockholders may apply for a new receipt.

(d) The town manager shall deny a receipt to any person as provided by section 70-27 herein.

(e) The police department may perform an investigation of the background of any applicant for local business tax receipt. Such background investigation shall include a review of the applicant's possible past or present involvement in criminal activity, research of any pending problems with the Florida Department of Professional and Business Regulation, and/or with any other applicable agency of the state or federal governments. Should the findings indicate that the applicant has a past criminal history or criminal charges pending which exhibit behavior which could present a threat to the public health, safety, welfare or morals, including but not limited to charges which are related to the business applied for, then such investigative findings shall be reported to the town manager and may include a recommendation that the local business tax receipt be denied.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-34. Standards; rule-making authority.

A suspension not exceeding six months shall be imposed in cases where the receipt holder's violation is shown to be inadvertent and can be promptly corrected by the receipt holder; a revocation of the receipt shall be imposed in all other cases. The town manager shall have the authority to adopt written administrative rules to enforce the provisions of this article.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-35. Notice of violation; emergency action.

If the town manager believes that a receipt holder has engaged in or is engaged in conduct warranting the suspension or revocation of a receipt, he shall serve the receipt holder by certified mail or hand delivery, at his business address as disclosed in his application for the local business tax receipt, a written administrative complaint which affords reasonable notice to the receipt holder of facts or conduct which warrant the intended action. The complaint shall state what is required to be done to eliminate the violation, if any. The receipt holder shall be given adequate opportunity to request a prior administrative hearing as specified herein below, unless the town manager finds that an emergency condition exists involving serious danger to public health, safety, welfare or morals, in which case advance notice and hearing shall not be required. In the case of an emergency suspension or revocation, the receipt holder shall immediately be advised of the town manager's action and afforded a prompt post-suspension or post-revocation hearing in accordance with section 70-37 of this article.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-36. Hearing when the receipt holder fails to comply with notice or when requested by aggrieved applicant/receipt holder.

If a receipt holder fails to comply with any notice issued as provided above, the town manager may issue an order in writing to the receipt holder, by certified mail or hand delivery, notifying him to appear at an administrative hearing before the town manager or his designee to be held at a time to be fixed in such order, which date shall be not less than five days after service thereof. An administrative hearing may also be requested by an applicant/receipt holder aggrieved by a decision of a code inspector regarding denial of a receipt, determination of fees/penalties due and/or warning of potential suspension/revocation for violation of a provision of this article. The request must be in writing and filed in the town manager's office within ten days of receipt of the decision of the inspector. The request must specify the decision complained of and the nature of the applicant/receipt holder's grievance and must be accompanied by a fee of \$75.00 to partially defray expenses of the hearing. The fee will be refunded if the applicant/receipt holder prevails in the appeal.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-37. Hearing procedures; enforcement of orders.

(a) *Town manager review.*

- (1) The town manager shall give written notice of the time and place of the hearing to the receipt holder/applicant by certified mail or hand delivery.
- (2) The proceedings shall be informal but shall afford the receipt holder/applicant the right to testify in his own defense, present witnesses, be represented by legal counsel, submit relevant evidence, cross-examine witnesses and object to evidence.
- (3) Minutes shall be kept by the town. Any applicant/receipt holder requiring a verbatim transcript for judicial review may arrange for the services of a court reporter at his own expense.
- (4) Within ten days of the close of the hearing the town manager shall render his decision in writing determining whether or not the receipt shall be revoked or suspended or denied, or other action taken or continued, as the case may be, and stating his reasons and findings of fact.

(5) The town manager shall file his findings with the town clerk and shall send a true and correct copy of his order by certified mail, return receipt requested, or by hand delivery, to the business address listed on the local business tax receipt or to any such other address as the receipt holder or applicant shall designate in writing.

(b) *Administrative ruling as final.* The town manager's findings shall constitute the final administrative action of the town for purposes of judicial review under Florida law.

(c) *Enforcement.* In the event that an applicant/receipt holder fails to timely comply with the final administrative action of the town manager, the code inspector may pursue enforcement procedures as set forth in section 70-32. Business closings required by suspension or revocation orders may be enforced by the town's police department.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-38. Penalties for false disclosures.

Any person who shall knowingly make a false statement on a town application or knowingly fail to disclose or supplement information required hereby, shall be subject to the civil and administrative penalties authorized hereby.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-39. Property owner's responsibility.

It shall be unlawful and a violation of this article for any person to operate or permit to operate upon his property a business which has not obtained a local business tax receipt as required by this chapter.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-40. Penalties, enforcement; collection of delinquent fees and taxes.

Any person who shall carry on or conduct any business or activity for which a receipt is required by this article, without first obtaining such receipt, or who violates any other provision of this chapter, shall be cited with a notice of violation and shall be subject to one or more of the following enforcement/collection procedures:

- (1) Prosecution before the town's special master.
- (2) Prosecution in county court as provided in section 1-8 with penalties as set forth therein.
- (3) Suspension or revocation proceedings as set forth in section 70-33.
- (4) Suit for injunctive relief to enjoin operation of the business in violation of this chapter.

As an additional means of enforcement/collection and supplemental to the above, when a notice or record of any past due local business tax and penalties which become due and payable to the town after the effective date of this article is recorded in the public records of Miami-Dade County, said

notice shall constitute a special assessment lien upon all real and personal property of the business owing such fees and penalties, and shall remain a lien equal in rank and dignity with the lien of ad valorem taxes, and shall be superior in rank and dignity to all other liens, encumbrances, titles and claims in, to or against the property involved. Such liens may be foreclosed or levied upon in the manner provided by law.

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-41. Local business tax schedule.

There hereby are levied and imposed local business taxes for the privilege of engaging in or managing any business, profession or occupation within the town; the rates for such tax to be no greater than those as indicated herein.

A

Agent, bureau, broker, operator or dealers of all kinds including commercial, loans, banks, claims, transportation, insurance, manufacturer, or any other kind or class of occupation or business handled, etc., for each class of business, unless covered elsewhere in this article.

(1) For each individual connected broker . . . \$100.00

(2) For each individual connected salesman . . . 50.00

Alcoholic beverage vendor or liquor store (for consumption off premises) . . . 300.00

Apartment buildings, per room . . . 2.25

Minimum . . . 25.00

Apparel shop . . . 125.00

Antiques shop . . . 125.00

Auto mechanic repairs and/or services shop . . . 100.00

B

Bakery goods, market (retail) or department, within the meaning of this subsection, shall be construed as any place of business where bakery goods are sold at retail . . . 135.00

Bar (as defined in section 6-1) . . . 500.00

Barbershops . . . 150.00

Beauty parlors, hairdressing, facial massage, manicuring, etc., each shop . . . 150.00

Beer and wine

(1) For consumption off premises . . . 150.00

(2) For consumption on premises . . . 50.00

C

Cabanas, each . . . 25.00

Cabaret, as defined in section 6-1 (in addition to all other licenses) . . . 750.00

Catering services . . . 125.00

Club, as defined in section 6-1 . . . 375.00

Coin/card operated machines (except gaming, drinking cup):

- (1) Laundromat, in addition to other licenses . . . 99.00
- (2) Master license of laundry equipment) . . . 50.00
- (3) Coin-operated laundry equipment, each . . . 5.00
- (4) Service dispensing machines
 - a. Inside building, each . . . 25.00
 - b. Outside building, but on premises, each . . . 150.00
- (5) Merchandise dispensing machines (per machine) . . . 25.00
- (6) Amusement machines:
 - a. As primary business (per location) . . . 500.00
 - b. As ancillary business (per location) . . . 300.00
 - c. Amusement machine, each . . . 35.00
 - d. Amusement (music boxes or similar, per machine) . . . 35.00
- (7) Postage Stamp machine (per machine) . . . 25.00
- (8) Coin or card operated telephone equipment:
 - a. Inside building, each . . . 5.00
 - b. Outside building but on premises, each . . . 250.00
- (9) Automatic teller machine (per machine) . . . 175.00

It shall be and hereby is declared to be a violation of the provisions hereof for any owner or manager of a business or a multiple-family building or other property in the town to permit an unlicensed coin-operated machine on the premises of such business or multiple-family building or other property in the town.

Contractors:

- (1) General building . . . 250.00
- (2) Subgeneral contractor . . . 200.00
- (3) Subbuilding contractor . . . 150.00

D

Dentists . . . 150.00

Doctors, physicians, etc., . . . 150.00

Driving school offices . . . 500.00

E

Electrical neon:

- (1) Signs . . . 330.00
- (2) Ornamentation . . . 330.00

F

Financial institutions and each branch thereof:

- (1) Banks and trust companies . . . 350.00
- (2) Saving and loan associations . . . 350.00
- (3) Money lenders except banks . . . 350.00
- (4) Mortgage loan company . . . 350.00
- (5) Personal finance company . . . 350.00

Fish market . . . 75.00

Food sales retail. All items will be totaled in their inventory assessment:

- (1) For the first \$1,000.00 in inventory . . . 45.00
- (2) Inventory over \$1,000.00 but less than \$5,000.00 . . . 70.00
- (3) Inventory over \$5,000.00 but less than \$10,000.00 . . . 150.00
- (4) Inventory over \$10,000.00 but less than \$20,000.00 . . . 180.00
- (5) Inventory over \$20,000.00 but less than \$50,000.00 . . . 225.00
- (6) Inventory over \$50,000.00 but less than \$100,000.00 . . . 400.00
- (7) Inventory over \$100,000.00, each additional \$1,000.00 . . . 2.00

Fruits and vegetables, market or departments, within the meaning of this subsection, shall be construed as any place of business where undried fruits and vegetables are sold at retail . . . 45.00

G

Gasoline filling stations, retail:

- (1) 1 to 20 employees . . . 168.00
- (2) 21 or more employees . . . 225.00

H

Health product store . . . 150.00

Hotels/motels, per room . . . 5.50

Minimum . . . 45.00

I

Insurance companies or agency office . . . 110.00

Insurance Adjuster each . . . 50.00

Insurance agents each . . . 50.00

Income tax office . . . 100.00

Preparer each . . . 50.00

J

Jewelry, Brokers . . . 225.00

Jewelers:

- (1) For the first \$1,000.00 in inventory . . . 45.00
- (2) Inventory over \$1,000.00 but less than \$5,000.00 . . . 70.00
- (3) Inventory over \$5,000.00 but less than \$10,000.00 . . . 150.00
- (4) Inventory over \$10,000.00 but less than \$20,000.00 . . . 180.00
- (5) Inventory over \$20,000.00 but less than \$50,000.00 . . . 225.00
- (6) Inventory over \$50,000.00 but less than \$100,000.00 . . . 400.00
- (7) Inventory over \$100,000.00, each additional \$1,000.00 . . . 2.00

L

Language schools . . . 150.00

Lawn maintenance:

- (1) 1 to 5 employees . . . 25.00
- (2) 6 to 10 employees . . . 45.00
- (3) 11 or more employees . . . 100.00

M

Meat, markets or departments, within the meaning of this subsection, shall be construed as any place of business where fresh meats, poultry or processed meats not in cans are sold at retail . . . 45.00

Merchants, all persons engaged in the business of selling merchandise of any kind, sort or description, except as otherwise specifically provided by this section, shall be required to pay a merchant's local business tax, (in addition to all licenses) . . . 45.00

N

Nightclub or supperclub, as defined in section 6-1, (in addition to all other licenses) . . . 950.00

P

Professional licenses, each individual all types (except as otherwise herein specifically provided) . . . 45.00

Professional offices, each association/corp./Firm all types (except as otherwise herein specifically provided) . . . 150.00

Pharmacy . . . 150.00

R

Real estate brokerage offices, each . . . 150.00

- (1) Each broker connected therewith . . . 100.00
- (2) Each salesperson connected therewith . . . 50.00

Restaurants, soda fountains or other establishments serving food on premises (operated separately or in conjunction with other licensed business). Chairs or stools, each to count as one seat:

- (1) No chairs . . . 45.00
- (2) 0 to 50 seats . . . 125.00
- (3) 51 to 150 seats . . . 250.00
- (4) 151 or more seats . . . 330.00

S

Service agency. All persons, firms or corporations, except as otherwise herein specifically provided, engaged in the business of providing to others for a fee, services of any kind (*dry cleaning, interior decorators, etc.*):

- (1) 1 to 5 employees . . . 100.00
- (2) 6 to 10 employees . . . 175.00
- (3) 11 or more employees . . . 225.00

Shoe repair . . . 45.00

Shoe shop . . . 125.00

Solarium . . . 99.00

Stockbrokers and security company/agency:

- (1) Full service office, each . . . 250.00
- Each broker/salesperson connected therewith . . . 100.00
- (2) Discount office, each . . . 150.00
- Each broker/salesperson connected therewith . . . 50.00

T

Take-out food service:

- (1) Operated separately . . . 125.00
- (2) Operated in conjunction with other licenses . . . 45.00

Taxicab license, per company . . . 150.00

- (1) Taxicabs and other vehicles, each. . . 50.00

(Ord. No. 1469, § 3, 2-13-07)

Sec. 70-42. Business not named in schedule.

(a) A town local business tax, in the amount of \$150.00 for general business/office uses, is hereby levied and imposed upon all businesses operating within the Town of Surfside which are not specifically named or enumerated by this article until such time as they are specifically named or enumerated.

(b) Every person, firm or corporation that maintains an office in the Town of Surfside for the purpose of administration of his or its own business or investment shall pay a town local business tax of \$50.00.

(Ord. No. 1469, § 3, 2-13-07)

Secs. 70-43--70-55. Reserved.