

**CITY OF SANIBEL
ORDINANCE 09-009**

AN ORDINANCE AMENDING CHAPTER 18 - BUSINESSES, ARTICLE I. IN GENERAL, SECTION 18-51 - OCCUPATIONAL REGISTRATION, TO SPECIFY A REGULATORY FEE IN THE AMOUNT OF \$50.00; AMENDING CHAPTER 62 - TAXATION, ARTICLE II. LOCAL BUSINESS TAXES, SECTION 62-45 – TAX SCHEDULE TO PROVIDE A BI-ANNUAL FIVE (5%) PERCENT INCREASE FOR ALL CATEGORIES OF THE LOCAL BUSINESS TAX; PROVIDING FOR CODIFICATION; PROVIDING FOR CONFLICT AND SEVERANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Council finds it necessary and appropriate to increase Local Business Taxes by five percent (5%) for all categories in accordance with the authority provided by Florida Statutes;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sanibel, Florida:

SECTION 1. The Code of Ordinances of the City of Sanibel, Chapter 18, Businesses, Article I. In General, Section 18-51 - Occupational Registration, is hereby amended, with underlining indicating additions and strikethroughs indicating deletions as follows:

Sec. 18-51. Occupational registration.

(a) There is hereby imposed, pursuant to the home rule authority specifically granted to municipalities under F.S. § 166.221, a regulatory fee in the amount of \$50.00 ~~an amount which is on file in the city manager's office~~, for the purpose of defraying the cost of regulating businesses, professions and occupations doing business within the city.

(b) Any person or firm engaged in business shall submit annually an application for registration as required by this article, and obtain a local business tax receipt prior to engaging in business activities located in the city.

(c) The requirement of registration and payment of the registration fee contained in this section shall not apply to the following businesses, professions or occupations:

- (1) Those which have registered and paid local business taxes under chapter 62, article II;
- (2) Those which are not subject to local regulatory registration and payment of registration fees due to federal or state preemption.

SECTION 2. The Code of Ordinances of the City of Sanibel, Chapter 62 Taxation, Article II.

Local Business Taxes, Section 62-45 is hereby amended, with underlining indicating additions and strikethroughs indicating deletions as follows:

Section 62-45. Tax Schedule.

ANIMALS, AGRICULTURE, FORESTRY AND FISHERIES

1221	<i>Pet grooming and kennels, mobile or fixed place of business</i>	\$115.50	<u>121.25</u>
1231	<i>Animal hospitals and animal husbandry services.....</i>	115.50	<u>121.25</u>
1232	<i>Beekeeping (apiarist).....</i>	57.75	<u>60.60</u>

HORTICULTURAL SERVICES

1251	<i>Registered landscaper or landscape architect.....</i>	\$ 173.25	<u>181.90</u>
1252	<i>Landscaping, lawn care, sodding, nursery and related functions</i>	115.50	<u>121.25</u>
1257	<i>Tree surgeons, tree removers and tree toppers.....</i>	115.50	<u>121.25</u>
1261	<i>Commercial fishing, per boat.....</i>	57.75	<u>60.60</u>
1262	<i>Charter fishing and shelling, per boat:</i>		
	(1) Up to six passengers.....	57.75	<u>60.60</u>
	(2) More than six passengers.....	86.50	<u>90.80</u>

CONTRACTORS

1511	<i>General contractor.....</i>	\$ 346.50	<u>363.80</u>
1512	<i>Building contractor.....</i>	288.75	<u>303.15</u>
1513	<i>Residential building contractor.....</i>	231.00	<u>242.50</u>
1514	<i>Swimming pool, tennis court construction.....</i>	115.50	<u>121.25</u>
1515	<i>Highway and street construction.....</i>	288.75	<u>303.15</u>
1517	<i>Heavy construction, except highway and street construction.....</i>	231.00	<u>242.50</u>
1519	<i>Plumbing.....</i>	115.50	<u>121.25</u>
1520	<i>Heating and air conditioning.....</i>	115.50	<u>121.25</u>
1521	<i>Painting, paperhanging and decorating.....</i>	115.50	<u>121.25</u>
1525	<i>Electrical work.....</i>	115.50	<u>121.25</u>
1527	<i>Masonry, concrete work, stone setting and other side work.....</i>	115.50	<u>121.25</u>
1531	<i>Drywall, plastering and lathing.....</i>	115.50	<u>121.25</u>
1533	<i>Terrazzo, tile, marble and mosaic work.....</i>	115.50	<u>121.25</u>
1535	<i>Carpentry.....</i>	115.50	<u>121.25</u>
1537	<i>Floor laying and other floor work not elsewhere classified.....</i>	115.50	<u>121.25</u>
1539	<i>Roofing and sheet metal work.....</i>	115.50	<u>121.25</u>
1543	<i>Water well drilling.....</i>	115.50	<u>121.25</u>
1547	<i>Structural steel erection.....</i>	115.50	<u>121.25</u>
1549	<i>Ornamental metal work.....</i>	115.50	<u>121.25</u>

1551	<i>Glass and glazing work</i>	115.50	<u>121.25</u>
1553	<i>Excavating and foundation work</i>	115.50	<u>121.25</u>
1555	<i>Wrecking and demolition work</i>	115.50	<u>121.25</u>
1557	<i>Storm shutter installation, awning and sign erection and erection of buildings not elsewhere classified</i>	115.50	<u>121.25</u>
1559	<i>Special contractors not elsewhere classified</i>	115.50	<u>121.25</u>
1561	<i>Handyman, minor repairs and painting, yard maintenance, one person only, does not authorize electrical or plumbing work or any of the construction trades</i>	57.75	<u>60.60</u>
1562	<i>Building Maintenance - general maintenance and repair of existing buildings and structures to include drywall, plaster, non-structural wood and paint. No mechanical, plumbing, electrical or roofing components are included</i>	115.50	<u>121.25</u>

MANUFACTURING

3511	<i>Machine shops, jobbing and repair independent of any other business</i>	\$ 115.50	<u>121.25</u>
3521	<i>Manufacturer, fabricator, processing, assembling, shipping</i>	115.50	<u>121.25</u>

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICE

4120	<i>Airport (licensed for private use)</i>	\$ 115.50	<u>121.25</u>
4121	<i>Vehicle for hire (includes taxi cabs, trolleys, vans), per vehicle</i>	57.75	<u>60.60</u>
4122	<i>Cablevision</i>	115.50	<u>121.25</u>
4212	<i>Trucking, draying, and delivery without storage; per truck or vehicle</i>	57.75	<u>60.60</u>
4224	<i>General warehousing and storage, not elsewhere classified</i>	173.25	<u>181.90</u>
4469	<i>Water transportation service, not elsewhere classified, per boat</i>	57.75	<u>60.60</u>
4820	<i>Telephone</i>	231.00	<u>242.55</u>
4821	<i>Telegraph communication (wire or radio)</i>	57.75	<u>60.60</u>
4825	<i>Television station</i>	231.00	<u>242.55</u>
4826	<i>Radio station</i>	231.00	<u>242.55</u>
4850	<i>Newspaper publication</i>	231.00	<u>242.55</u>
4911	<i>Electric companies and systems</i>	577.50	<u>606.35</u>
4922	<i>Water companies and systems</i>	577.50	<u>606.35</u>
4953	<i>Refuse systems (must have city council approval)</i>	173.25	<u>181.90</u>
4956	<i>Water pollution control plants over 500,000 gallons per day capacity (must have city council approval)</i>	577.50	<u>606.35</u>
4959	<i>Sanitary services, not elsewhere classified (must have council approval)</i>	115.50	<u>121.25</u>
4975	<u><i>Wholesale merchants- stock on hand</i></u>	115.50	<u>121.25</u>

MERCHANT; RETAIL TRADE

5011	<i>Retail merchant with fixed place of business within the city:</i>		
	(1) For any business occupying up to 1,000 square feet... \$	86.50	<u>90.80</u>
	(2) For each additional 500 square feet or portion thereof	28.75	<u>30.15</u>
5012	<i>Travel agency (must have state license).....</i>	115.50	<u>121.25</u>
5351	<i>Direct selling establishments.....</i>	57.75	<u>60.60</u>
5541	<i>Gasoline service stations:</i>		
	(1) Up to four pump nozzles.....	173.25	<u>181.90</u>
	(2) Each additional pump nozzle.....	23.00	<u>24.15</u>
5545	<i>Automotive and marine cleaning (vacuum, waxing, washing and detailing).....</i>	115.50	<u>121.25</u>
5551	<i>Boat rental, per boat \$14.40 <u>15.10</u>, minimum tax.....</i>	57.75	<u>60.60</u>
5553	<i>Boat sales, new and used, open air.....</i>	115.50	<u>121.25</u>
5565	<i>Piers and docks, per slip \$14.40 <u>15.10</u>, minimum tax.....</i>	57.75	<u>60.60</u>
5811	<i>Eating places, each seat \$3.45 <u>3.60</u> minimum tax.....</i>	57.75	<u>60.60</u>
5814	<i>Churches and nonprofit clubs.....</i>		EXEMPT
5815	<i>Other clubs -- All local business taxes apply, unless exempted by city council.....</i>		
5816	<i>Bicycle rental, \$2.30 <u>2.40</u> per bike, minimum tax.....</i>	57.75	<u>60.60</u>

FINANCE, INSURANCE AND REAL ESTATE

6011	<i>Banks.....</i>	\$ 462.00	<u>485.10</u>
6012	<i>Trust companies.....</i>	462.00	<u>485.10</u>
6122	<i>Federal savings and loan associations.....</i>	462.00	<u>485.10</u>
6145	<i>Licensed small loan lenders.....</i>	462.00	<u>485.10</u>
6146	<i>Installment sales finance companies.....</i>	462.00	<u>485.10</u>
6147	<i>Branch banks or additional facility (including ATM's).....</i>	231.00	<u>242.55</u>
6149	<i>Miscellaneous personal credit institutions.....</i>	231.00	<u>242.55</u>
6152	<i>Bond and mortgage companies (must have state license).....</i>	231.00	<u>242.55</u>
6161	<i>Loan correspondents and mortgage brokers.....</i>	231.00	<u>242.55</u>
6211	<i>Security brokers, dealers and flotation companies.....</i>	462.00	<u>485.10</u>
6213	<i>Registered representatives and security salespersons.....</i>	57.75	<u>60.60</u>
6411	<i>Insurance companies writing any class of insurance upon any person or property residing within the city.....</i>	115.50	<u>121.25</u>
6420	<i>Title insurance firm.....</i>	115.50	<u>121.25</u>
6531	<i>Real estate agents, brokers, and managers (must have state license)...</i>	115.50	<u>121.25</u>
6532	<i>(a) Property management agent</i>	115.50	<u>121.25</u>
	<i>(b) Homewatch service.....</i>	57.75	<u>60.60</u>
6533	<i>Real estate salesperson (must have state license).....</i>	57.75	<u>60.60</u>
6534	<i>Condominium rental associations.....</i>	115.50	<u>121.25</u>
6552	<i>Subdividers and developers, as defined in the land development code, who have outstanding development permits for commercial development or for more than one dwelling unit.....</i>	231.00	<u>242.55</u>
6724	<i>Land investment trusts.....</i>	115.50	<u>121.25</u>
6795	<i>Distributorships.....</i>	55.00	<u>57.75</u>

SERVICES

7012	<i>Hotel tourist court and motel: Each unit.....</i>	\$ 23.00	<u>24.15</u>
7015	<i>Apartments, rental units, each unit, including timesharing or interval ownership units, houses and condominiums.....</i>	34.65	<u>36.35</u>
7031	<i>Trailer parks, travel trailer or mobile home, per space.....</i>	14.40	<u>15.10</u>
7040	<i>Rental of commercial real estate such as, but not limited to shops, offices or spaces, per each 500 square feet or fraction thereof \$17.30 18.15; minimum tax.....</i>	57.75	<u>60.60</u>
7231	<i>Beauty and barber shops (must have state licenses).....</i>	115.50	<u>121.25</u>
7232	<i>Each guide (shelling, birding, fishing, etc.).....</i>	57.75	<u>60.60</u>
7233	<i>Each nature lecturer.....</i>	57.75	<u>60.60</u>
7298	<i>Instructors, music, dance, crafts, etc.....</i>	57.75	<u>60.60</u>
7299	<i>Miscellaneous personal services.....</i>	57.75	<u>60.60</u>
7311	<i>Advertising agencies, outdoor advertising service, direct mail advertising service, miscellaneous advertising services, advertising circulars, commercial art, printing and distributing, job printing and photo copying.</i>	115.50	<u>121.25</u>
7330	<i>Stenographic, word processing and computer services.....</i>	57.75	<u>60.60</u>
7335	<i>Child care center:</i>		
	(a) One to 25 children.....	115.50	<u>121.25</u>
	(b) Twenty-six to 99 children.....	173.25	<u>181.90</u>
	(c) One hundred children or over.....	231.00	<u>242.55</u>
7340	<i>Educational Facility.....</i>	115.50	<u>121.25</u>
7342	<i>Disinfecting and exterminating service.....</i>	115.50	<u>121.25</u>
7349	<i>Miscellaneous commercial service to dwellings and other buildings (cleaning, etc.).....</i>	57.75	<u>60.60</u>
7361	<i>Private employment agencies (must have state license), temporary help services and services not elsewhere classified.....</i>	115.50	<u>121.25</u>
7391	<i>Research, development and commercial testing laboratories.....</i>	115.50	<u>121.25</u>
7392	<i>Business and management consulting services.....</i>	115.50	<u>121.25</u>
7393	<i>Detective agencies and protective services (upon police department review) Installation of alarms must be performed by certified alarm contractor.....</i>	115.50	<u>121.25</u>
7394	<i>All equipment rental and leasing services with associated sales, accessory uses to retail sales and/or resort housing-in-house rental of items for personal use by individuals such as, but not limited to, video equipment, office machines, etc., excluding those items of an outdoor recreational nature or classified elsewhere.</i>		
	(a) Primary business.....	115.50	<u>121.25</u>
	(b) Accessory use.....	57.75	<u>60.60</u>
7512	<i>Passenger car rental and leasing, without driver.....</i>	173.25	<u>181.90</u>
7539	<i>General automobile repair shops, except towing service.....</i>	115.50	<u>121.25</u>
7549	<i>Wrecker and towing service: Must have general tort liability insurance in the amount of \$50,000.00--\$100,000.00 personal liability, and \$25,000.00 property damage.....</i>	57.75	<u>60.60</u>
7622	<i>Appliance repair shops and/or services not requiring contractor license.....</i>	115.50	<u>121.25</u>
7625	<i>Locksmiths.....</i>	57.75	<u>60.60</u>

7699	<i>Repair shops and related services not elsewhere classified.....</i>	115.50	<u>121.25</u>
7832	<i>Motion picture theaters, excluding drive-ins.....</i>	115.50	<u>121.25</u>
7839	<i>Allowing the public to dance in any place of business either to music or an orchestra or mechanical device.....</i>	115.50	<u>121.25</u>
7841	<i>Theatrical producers (except motion pictures) and miscellaneous theatrical services.....</i>	115.50	<u>121.25</u>
7845	<i>Providing entertainment, (must have city council approval): Solo, Duo, Trio, Bands, Groups, Orchestras, Actors, other Entertainers and Entertainment Groups over three persons</i>	262.50	<u>275.60</u>
7848	<i>Golf course, per nine holes.....</i>	115.50	<u>121.25</u>
7850	<i>Tennis courts, commercial, each court \$34.65 <u>36.35</u>, minimum tax....</i>	57.75	<u>60.60</u>
7857	<i>Medical laboratories.....</i>	115.50	<u>121.25</u>
7860	<i>Health salons/fitness centers, <u>personal trainers</u>, including fitness machines, aerobics, tanning, weights, etc. (must have state certifications)</i>	115.50	<u>121.25</u>
7863	<i>Health and allied services not elsewhere classified.....</i>	115.50	<u>121.25</u>

COIN-OPERATED DEVICES

7911	<i>Coin-operated game, amusement device, music device, radio, television or movie device, each device.....</i>	\$	17.30	<u>18.15</u>
7917	<i>Coin-operated laundry washers and dryers, vending device, service vending device, each device.....</i>		17.30	<u>18.15</u>

PROFESSIONAL OCCUPATIONS

8009	<i>Appraisers, each.....</i>	\$	173.25	<u>181.90</u>
8011	<i>Veterinarians, each.....</i>		173.25	<u>181.90</u>
8013	<i>Decorating service or interior design (state license required for interior design), each.....</i>		173.25	<u>181.90</u>
8015	<i>Artists, craftsmen (writers, actors, painters, composers, potters, weavers, artistic photographers, etc.), each.....</i>		51.95	<u>54.55</u>
8021	<i>Oculists, opticians, optometrists.....</i>		173.25	<u>181.90</u>
8023	<i>Physicians, surgeons, psychiatrists, psychologists, each.....</i>		173.25	<u>181.90</u>
8025	<i>Dentists and dental surgeons, each.....</i>		173.25	<u>181.90</u>
8027	<i>Osteopaths, each.....</i>		173.25	<u>181.90</u>
8029	<i>Chiropractors, chiropodists, each.....</i>		173.25	<u>181.90</u>
8031	<i>Electrotherapists, electrolysis, each.....</i>		173.25	<u>181.90</u>
8033	<i>Ethical hypnotist; state licensed and in compliance with F.S. ch.456..</i>		173.25	<u>181.90</u>
8035	<i>Homeopathic physician, each.....</i>		173.25	<u>181.90</u>
8037	<i>Naturopaths, each.....</i>		173.25	<u>181.90</u>
8039	<i>Attorneys, each.....</i>		173.25	<u>181.90</u>
8041	<i>Architects, each.....</i>		173.25	<u>181.90</u>
8042	<i>Draftsmen, house rendering, blueprints, etc., each.....</i>		115.50	<u>121.25</u>
8043	<i>Engineers, (civil, electronic, design, mechanical, etc., each individual).....</i>		173.25	<u>181.90</u>
8045	<i>Surveyors, each.....</i>		173.25	<u>181.90</u>
8047	<i>Accountants, auditors and bookkeepers, each.....</i>		173.25	<u>181.90</u>

NONCLASSIFIABLES

9014	<i>Auctioneers' sale</i> (except registered real estate salesmen, auctioneering real estate):		
	(a) Per day.....	\$ 57.75	<u>60.60</u>
	(b) Per year.....	231.00	<u>242.55</u>
9018	<i>Amusement concessions</i> , when sponsored by a city business, civic or religious group:		
	(a) First ride, concession stand or exhibition, each day.....	57.75	<u>60.60</u>
	(b) Each additional ride, concession stand or exhibition, each day	23.00	<u>24.15</u>
9042	<i>Door-to-door salesmen, peddlers</i> (per year), each.....	231.00	<u>242.55</u>
9044	<i>Door-to-door salesmen, peddlers</i> (per day), each.....	57.75	<u>60.60</u>
9046	<i>Public halls for hire</i>	57.75	<u>60.60</u>
9048	<i>Salesmen, charitable:</i>		

Salesmen going door-to-door representing charitable organizations which are recognized as such by the city shall not pay the tax, but shall register with the city manager. An identification card must be secured.

SECTION 2. Codification.

This ordinance shall be deemed an amendment to the Code of Ordinances of the City of Sanibel and Sections 18-51 and 62-45 of the Sanibel Code of Ordinances are hereby amended.

SECTION 3. Conflict.

All ordinances and parts of ordinances in conflict herewith shall be and the same are hereby repealed. If any part of this ordinance conflicts with any other part, it shall be severed and the remainder shall have full force and effect and be liberally construed.

SECTION 4. Severability.

If any section, subsection, sentence, clause, phrase or portion of this ordinance, or application hereof, is, for any reason, held invalid or unconstitutional by any court of competent jurisdiction, such portion or application shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion of application hereof.

SECTION 5. Effective date.

This Ordinance shall be effective immediately upon adoption provided, however, the fees set forth herein shall become effective on October 1, 2009.

DULY PASSED AND ENACTED by the Council of the City of Sanibel, Florida, this ____ day of _____, 2009.

AUTHENTICATION:

Mick Denham, Mayor

Pamela Smith, City Clerk

APPROVED AS TO FORM: _____
Kenneth B. Cuyler, City Attorney Date

First Reading: June 2, 2009
Publication Date: _____
Second Reading: _____

Vote of Council members:

Denham _____
Ruane _____
Harrity _____
Jennings _____
Pappas _____

Date filed with City Clerk: _____