

**ORDINANCE NO. 230-09-133**

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF LAUDERHILL, CHAPTER 12, BUSINESS REGULATIONS, ARTICLE II, CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT, SECTION 12-53, LOCAL BUSINESS TAXES TO INCREASE THE RATES BY FIVE PERCENT (5%) AS IS REASONABLE AND NECESSARY AND AS IS AUTHORIZED BY FLORIDA STATUTES, SECTION 205.0535(4); PROVIDING FOR AN EFFECTIVE DATE (REQUESTED BY CITY MANAGER, DESORAE GILES-SMITH)**

SECTION 1. Chapter 12, Business Regulations, Article II, Certificate of Use and Business Tax Receipt is hereby amended as follows to be effective October 1, 2023:

**ARTICLE II. CERTIFICATE OF USE AND LOCAL BUSINESS TAX RECEIPT\***

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**Sec. 12-53. Local business taxes.**

Each business shall be charged the tax or taxes from the list below which best describes its business. In the case of multiple functions operating under one (1) owner at one (1) location, more than one (1) tax may be charged on the same local business. The finance director shall make the final determination on tax classifications.

Each applicant for an initial certificate of use shall pay a non-refundable ~~fifty-five~~ fifty-seven dollars and ~~thirteen-eighty-eight~~ cents (~~\$55.13~~) (\$57.88) processing fee. Each applicant will also be required to pay a one-time non-refundable fifty dollar (\$50.00) processing fee for all renewals processed in the ~~2020-2021~~ 2023-2024 fiscal budget year.

Additional fees, such as fire inspection fees, automated external defibrillator devices (AEDs), minimum housing inspection fees, rental housing regulation and inspection fees, business development fees, or other fees described in this Code or the Land Development Regulations may be billed as part of the total business tax obligation.

The amount assessed as local business taxes which must be paid in order to obtain a local business tax receipt for each category or combination of various trades, professions, businesses, and accessory uses are hereby fixed as follows:

- (1) Reserved.
- (2) Auction stores, sales ~~\$670.04~~ \$703.55
- (2a) Auto dealers, inventory, \$0.00—\$10,000.00 ~~\$255.26~~ \$268.02
- (2b) Auto dealers, inventory, \$10,000.00—\$100,000.00 ~~\$510.51~~ \$536.04
- (2c) Auto dealers, inventory, \$100,000.00 and up ~~\$893.40~~ \$938.07
- (3) Automatic trade machines, distributor or retail facility ~~\$191.45~~ \$201.02
- (3a) Automatic trade machines: Vending, washers/dryers, music, video, pinball, ATM, each machine ~~\$25.52~~ \$26.80
- (4) Banquet Hall ~~\$335.03~~ \$351.78
- (5) Beauty and personal services shop: Hair, nails, massage, etc. ~~\$191.42~~ \$200.99
- (5a) [Reserved.]

- (5b) Plus beauty and personal services shop, per chair or station ~~\$31.91~~ \$33.50
- (6) Car Wash (automobile), each stall, lane, or drive thru ~~\$115.76~~ \$121.55 each
- (7) Check cashing facility, store, franchise ~~\$335.03~~ \$351.78
- (8) Childcare—Commercial ~~\$255.26~~ \$268.02
- (9) Temporary holiday sales: Trees, pumpkins, fireworks, etc. ~~\$255.26~~ \$268.02
- (10) Building and Construction Contractors ~~\$255.26~~ \$268.02
- (11) Entertainment: Restaurants, bars with adult, music, or dancing, etc. ~~\$335.03~~ \$351.78
- (12) Financial business: Banks, stockbrokers, mortgages, etc ~~\$574.34~~ \$603.05
- (12a) Plus financial business, per drive through window ~~\$121.55~~ \$127.63
- (13) Gas distribution and sale through pipelines ~~\$804.06~~ \$844.27
- (13a) Gas service station ~~\$173.64~~ \$182.33
- (13b) Plus each pump ~~\$33.08~~ \$34.73
- (14) Golf course, per eighteen (18) holes or part thereof ~~\$255.26~~ \$268.02
- (15) Hotel or motel ~~\$255.26~~ \$268.02
- (15a) Plus hotel or motel, per room ~~\$4.47~~ \$4.69
- (16) Insurance companies ~~\$255.26~~ \$268.02
- (17) Laundry and Dry cleaning, full service ~~\$255.26~~ \$268.02
- (17a) Laundromat, self-service ~~\$255.26~~ \$268.02
- (18) Lounge, bar, pub ~~\$446.70~~ \$469.03
- (19) Manufacturing-Wholesale only ~~\$255.26~~ \$268.02
- (20) Retail Sales:
  - (20a) Neighborhood-Scale: retail sales use of less than ten thousand (10,000) square feet of gross floor area ~~\$255.26~~ \$268.02
  - (20b) Community/City-Scale: retail sales use of more than ten thousand (10,000) square feet of gross floor area and less than seventy-five thousand (75,000) square feet of gross floor area ~~\$510.51~~ \$536.04
  - (20c) Regional-Scale: retail sales use of more than seventy-five thousand (75,000) square feet of gross floor area ~~\$893.40~~ \$938.07
- (21) Mobile vendor ~~\$319.07~~ \$335.03
- (22) Motion picture theater, per screen ~~\$255.26~~ \$268.02
- (23a) Special residential facility Category 1: a special residential facility for six (6) or fewer residents ~~\$127.63~~ \$134.01
- (23b) Special residential facility Category 2: a special residential facility for seven (7) to fourteen (14) residents ~~\$127.63~~ \$134.01
- (23c) Special residential facility Category 3: a special residential facility for more than fourteen (14) residents ~~\$127.63~~ \$134.01
- (23d) Plus nursing home, ACLF, convalescent home, etc., per bed ~~\$31.91~~ \$33.50
- (24) Office space—Business use only ~~\$201.02~~ \$211.07

- (24a) Plus owner of rental property, per unit, bay, etc. ~~\$17.87~~ \$18.77
- (25) Short-term rental property, vacation home, Air BnB, VRBO, etc. ~~\$255.26~~ \$268.02
- (25a) Plus owner of short-term rental property, vacation home, Air BnB. VRBO, etc., per bed ~~.\$17.87~~ \$18.77
- (26) Pawnbroker ~~\$670.04~~ \$703.55
- (27) Private school or instruction facility ~~\$255.26~~ \$268.02
- (27a) Plus per seat ~~\$2.56~~ \$2.69
- (28) Professional association, office, contractor, etc. ~~\$255.26~~ \$268.02
- (28a) Plus professionals requiring degree, certification, etc., each ~~\$127.63~~ \$134.01
- (29) Promotional events (30-day limit) ~~\$268.03~~ \$281.43
- (30) Repair—Jewelry and watch ~~\$92.61~~ \$97.24
- (31) Repair shop ~~\$255.26~~ \$268.02
- (32) Restaurants ~~\$191.44~~ \$201.02
- (32a) Plus restaurants, per seat or car, by fire dept. capacity ~~\$2.56~~ \$2.69
- (32b) Plus restaurants, per drive through window ~~\$127.63~~ \$134.01
- (32c) Restaurants—Take-out only ~~\$115.76~~ \$121.55
- (33) Restricted residential business ~~\$268.03~~ \$281.43
- (33a) Family home daycare (regular) (per F.S. § 166.0445) ~~\$57.88~~ \$60.78
- (33b) Family home daycare (large) ~~\$255.26~~ \$268.02
- (34) Storage facilities, warehouses, etc. ~~\$165.93~~ \$174.22
- (34a) Plus storage facilities, warehouses, etc., per bay ~~\$17.87~~ \$18.77
- (35) Telecommunications providers ~~\$638.14~~ \$670.04
- (36) Trucking, bus, cab, delivery service ~~\$127.63~~ \$134.01
- (36a) Trucking, bus, cab, delivery service, per vehicle ~~\$63.82~~ \$67.01

**SECTION 2.** That all Ordinances and parts of Ordinances, all Resolutions or parts of Resolutions, in conflict herewith be and the same are hereby repealed as to the extent of such conflict.

**SECTION 3.** This Ordinance shall take effect immediately upon its passage with all rates to be deemed effective October 1, 2023.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Passed on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Passed and adopted on second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

\_\_\_\_\_  
PRESIDING OFFICER

ATTEST:

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CITY CLERK

FIRST READING

SECOND READING

MOTION  
SECOND

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D. GRANT  
M. DUNN  
L. MARTIN  
S. MARTIN  
K. THURSTON

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