To: The Honorable Mayor and Members of the City Commission
Through: David L. Recor, ICMA-CM, City Manager
From: David Carlin, MPA, Interim Director of Planning
Re: Ordinance L-217, Arcade Ordinance
Ordinance L-223, Business Tax for Arcades
Resolution 11-37, Fee Schedule for Arcades

Date: November 15, 2011

ISSUE(S): Approval of Ordinance L-217, Ordinance L-223, and Resolution 11-37 for Arcade uses.

SUMMARY:
- On November 7, 2011, the City Commission requested additional changes to the Arcade Ordinance.
- Modifications include changing hours of operation, reducing distance restrictions, removing provision for machines to be permanently affixed to the ground, eliminating distance restrictions from restaurants and bars, creating waiver of distance requirements.
- Staff incorporated the requested changes and presented the Ordinance to the Planning Board on November 8, 2011.
- The Planning Board voted unanimously to recommend approval of the revised arcade ordinance.
- Chapter 9-30(9) regarding Business Tax has been amended to include fees for Amusement Arcades and Amusement Arcade Centers.
- Resolution 11-37 establishes the fees for arcade machines. The City Commission should evaluate the proposed fee structure.

FISCAL IMPACT: Potential revenue source from machines.

RECOMMENDATION: Approve Ordinance L-217, Ordinance L-223 and Resolution 11-37

ALTERNATIVES: Modify Ordinance L-217, Ordinance L-223 and or Resolution 11-37

RESPONSIBLE STAFF: David Carlin, MPA, Interim Director of Planning

ATTACHMENTS: Staff Report, Ordinance L-217, Ordinance L-223, Resolution 11-37, Municipal Examples.
TO: David L. Recor, ICMA-CM
FROM: David Carlin, MPA, Interim Director of Planning
RE: Arcade Ordinance
DATE: November 15, 2011

Staff Report

At the November 7, 2011 City Commission meeting, the City Commission requested final changes to the Arcade Ordinance which include the following:

- Modifying hours of operation- extending hours from 8:00 AM until midnight during weekdays and until 2:00 AM on weekends (previous draft had 10:00 AM to 10:00 PM);
- Reducing distance restrictions from arcade amusement centers from 2500 feet to 1250 feet;
- Eliminating distance restrictions for smaller type amusement arcades (less than 50 machines);
- Reducing buffer requirements from the Downtown Business and Entertainment District from 500 feet to 250 feet;
- Eliminating the distance restrictions from restaurants and bars;
- Eliminating the permanent attachment of machines to the floor;
- Creating waiver of distance requirements.

The City Commission also discussed the fees associated with both types of arcades. Although there was a consensus with proposed Business Tax rate specified in Chapter 9-30(9) of the City Code for Amusement Arcades and Arcade Amusement Centers ($191 & $525 respectively), it was requested that the fee per day ($40) be removed from Resolution 11-37 since this was thought to be too burdensome on businesses. The City Commission may want to reconsider the Business Tax rate for larger arcade uses since the fee per day was eliminated and would have been an income stream to the general fund.
If the City Commission is interested in establishing a new Business Tax rate for Arcade Amusement Centers (50 or more machines) to maximize general fund opportunities, Staff recommends the following alternative:

**Business Tax**

Arcade Amusement Center (50 or more machines): $925.00 (Daytona Beach Model)

Additional information was requested regarding an appropriate fee to be used with the number of machines for both types of arcades. Staff obtained fee schedules used by various jurisdictions (attached) and is recommending that the City Commission adopt the fee schedule per machine identified below as these figures are consistent with other municipal rates:

**Fee per Machine:**

Amusement Arcade (3-49 machines): $9.05 (St. Lucie County Model)

Arcade Amusement Center (50 or more machines): $50.00 (Jacksonville Model)

**Planning Board Comments:**

At their November 8, 2011 meeting, the Planning Board voted unanimously to recommend approval of the revised ordinance.

**Staff Recommendation:**

Staff recommends that the City Commission approve Ordinance L-217, Ordinance L-223, and Resolution 11-37 as the requested changes have been incorporated.
ORDINANCE NO. L-217

AN ORDINANCE BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, AMENDING CHAPTER 22, ARTICLE I, SECTION 22-3, DEFINITIONS-GENERAL, TO AMEND THE DEFINITION OF INDOOR AMUSEMENT, ENTERTAINMENT AND RECREATION FACILITIES, AMENDING CHAPTER 22, ARTICLE I, SECTION 22-3, DEFINITIONS-GENERAL, TO CREATE THE DEFINITIONS OF AN AMUSEMENT ARCADE, ARCADE AMUSEMENT CENTER AND AMUSEMENT DEVICES, AMENDING CHAPTER 22, ARTICLE III, BASIC ZONING DISTRICTS, CREATING SECTION 22-31(c)(21) AMUSEMENT ARCADES AND ARCADE AMUSEMENT CENTER AS A CONDITIONAL USE; AMENDING CHAPTER 22, ARTICLE IV, SUPPLEMENTARY REGULATIONS, CREATING SECTION 22-71, AMUSEMENT ARCADES AND ARCADE AMUSEMENT CENTERS, REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Florida Statute Chapter 849 allows amusement games or machines which are considered “games of skill”; and

WHEREAS, it is in the best interest of health, safety, and general welfare of the community, residents, and businesses of the City of Fort Pierce (“City”) to regulate the operation of amusement games or machines within the City in order to ensure the proper safeguards with respect to the prohibition of gambling; and

WHEREAS, the purpose and intent of this ordinance, as amended, is to narrow the definition of amusement games or machines by making it conform with State law and specifically, to eliminate any misconstruction of the definition of the types of machines permitted as one which expands rights beyond the limitations imposed under the exception to gambling by State law; and

WHEREAS, the purpose and intent of this ordinance, as amended, is to make changes to the regulations for adequate supervision of the operation of amusement games or machines within the City; and

WHEREAS, a regulatory scheme is to be implemented to ensure that the operators of amusement games or machines comply with all state and local statutes and ordinances; and

WHEREAS, a regulatory fee should be imposed to cover the costs the City will incur as a result of enforcing the regulations herein adopted; and

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fort Pierce, Florida:

SECTION 1. Section 22-3 of Chapter 22, Article I of the Code of Ordinances, is and the same shall be amended so that such Section shall read thereinafter as follows:

Indoor amusement, entertainment and/or recreation facilities: Enclosed facilities, which for each wall face have no entrance/exit points wider than five (5) feet or twenty (20) percent of the main wall face, whichever is greater, pertaining to amusement, entertainment and/or recreational activities, such as: Theaters, bowling alleys, pool halls, dance halls and indoor tennis court, handball and swimming pool facilities. This shall not include adult establishments or amusement arcades.

SECTION 2. Section 22-3 of Chapter 22, Article I of the Code of Ordinances, is and the same shall be created so that such Section shall read thereinafter as follows:

Amusement Device: An amusement device shall mean any table, platform, mechanical or electronic device or apparatus operated or intended to be operated indoors for amusement, pleasure, test of a skill, competition or sport, where the use or operation of which is conditioned upon payment of a consideration either by insertion of a coin, electronic card, or token in a slot or otherwise so long as the person playing does not receive anything of value or any prize in violation of state or federal law. The definition
of an "amusement device" shall include, but not be limited to, devices commonly known as simulated baseball, simulated football, simulated basketball, simulated hockey, simulated boxing, pinball, shuffleboard, ray guns, bowling games, bumper games, skiball, electronic video games, and shall also include billiard tables and pool tables (whether coin or not). Such definition does not include a bowling alley, juke box or other coin-operated music machine, or a mechanical children’s amusement riding device.

Amusement Arcade: That portion of an interior premise consisting of three (3) or more amusement devices, but no more than 49 amusement devices.

Arcade Amusement Center: That portion of an interior premise consisting of fifty (50) or more amusement devices. Arcade Amusement Centers shall operate in accordance with the provisions outlined in Florida Statute 849.161(1)(a)(1) as amended from time to time.

SECTION 3. Section 22-31(c)(21) of Chapter 22, Article III of the Code of Ordinances, is and the same shall be created so that such Section shall read thereafter as follows:

(c) Conditional uses permitted. The following uses and their accessory uses are permitted in a C-3 Zone if the city commission, after a public hearing, determines that the location and development plans comply with applicable standards referred to in subsections (d) and (e) of this section, additional zoning ordinance provisions and other city laws:

(1) Repair service establishments not allowed as a semi-restricted use in this zone.
(2) Wholesale trade, warehouse and distribution establishments (including trucking terminals).
(3) Contract construction service establishments.
(4) Kennels.
(5) Bus depots.
(6) Hospitals, sanitariums, rest homes, convalescent homes, and adult congregate living facilities. The maximum residential density for an adult congregate living facility shall not exceed thirty (30) units per acre.
(7) Public utility structures and public works maintenance facilities.
(8) Cemeteries.
(9) Amusement parks.
(10) Marinas, including marinas with charter fishing facilities.
(11) Expansion of a structure with a nonconforming commercial or industrial use if the structure is not enlarged by more than twenty (20) per cent and the structure being enlarged does not violate provisions in section 22-102.
(12) Multifamily housing developments which satisfy the standards for multifamily housing developments in an R-5 Zone.
(13) Reserved.
(14) Flea markets.
(15) Nonprofit bingo halls.
(16) Industrial, semi-restricted uses permitted in section 22-34(b) [Light industrial zone (I-1)] except the uses specified in sections 22-34(b)(6) and (7).
(17) Ship and boat building and repair facilities.
(18) Recreational vehicle parks.
(19) Day care centers and schools other than educational service establishments.
(20) Railroad passenger station.
(21) Amusement Arcades and Arcade Amusement Centers.

SECTION 4. Section 22-71 of Chapter 22, Article IV of the Code of Ordinances, is and the same shall be created so that such Section shall read thereafter as follows:

Amusement Arcades and Arcade Amusement Centers shall comply with the following regulations.

(a) General Operating Standards:

(1) No amusement arcade or arcade amusement centers shall operate after the hour of 12:00 a.m. and before the hour of 8:00 a.m. on weekdays, and between 2:00 a.m and 8:00 a.m. on weekends.
(2) No game shall be played by persons who are under 18 years of age.

(3) No arcade amusement center shall be located within 1250 feet of another arcade amusement center. Such distance shall be measured from closest property line to closest property line.

(4) No amusement arcade or arcade amusement centers shall be permitted within the Downtown Business and Entertainment Overlay District.

(5) No amusement arcade or arcade amusement centers shall be located within 250 feet of the Downtown Business and Entertainment Overlay District boundaries.

(6) Alcohol sales or consumption shall be prohibited in amusement arcades and arcade amusement centers.

(7) Amusement arcades or arcade amusement centers shall not exceed 9,000 square feet.

(8) Amusement arcades or arcade amusement centers shall operate in full compliance with all state and federal law.

(b) Design Standards

(1) No sign, display, or merchandise, shall be placed on or adjacent to any window if such placement would interfere with the clear and unobstructed view of the entire interior of the establishment from ground level through exterior windows.

(2) Placement of game machines along front windows are prohibited.

(3) Window tinting, mirrored windows, or other obscuring elements are prohibited.

(4) All entrances shall be adequately lighted.

(5) All amusement arcades or arcade amusement centers must post at least two conspicuous signs within the premises, and one conspicuous sign at the entrance, stating the following:
   a. Minimum age requirements as described above.
   b. School hours use restrictions as described above.
   c. No smoking.
   d. No drugs.
   e. No alcohol.

(6) Amusement arcades or arcade amusement centers shall provide bicycle racks with enough stalls to accommodate one bicycle for each 5 game machines located within the premises. Bicycle racks shall be located as close as practical to the entrance of the facility and shall not be located in a manner that obstructs any entrances, exits, sidewalks, driveways, or parking areas.

(7) All amusement arcades or arcade amusement centers must provide public restrooms in accordance with applicable county health department requirements.

(8) Lighting for parking lots must satisfy lighting requirements of Section 22-60(5) of the City Code prior to the issuance of a business tax receipt.

(9) Landscaping must comply with requirements of the City’s Landscaping Ordinance prior to the issuance of a business tax receipt.

(10) Sidewalks shall be installed along all public right-of-ways for properties that have arcade uses and shall be installed prior to the issuance of a business tax receipt. No location shall be exempt from sidewalk provisions contained in Section 22-62.

(11) Any proposed exterior change to a building used for arcade uses will be subject to city design review guidelines pursuant to Section 22-59. This shall not apply to buildings located in historic districts or buildings that are individually designated.
(12) Parking shall be provided at a rate of 0.75 parking spaces per machine (or three (3) spaces for every four (4) machines).

(c) Permitting Requirements

(1) All amusement arcades or arcade amusement centers must obtain an annual business tax receipt as provided in Section 9-30(9).

(2) All amusement arcades or arcade amusement centers shall pay a fee per machine annually in conjunction with the business tax receipt. The fee shall be established by resolution by the City Commission. The fee shall apply to all operating and non-operating machines located on premises.

(3) An applicant for a permit to operate an amusement arcade or arcade amusement center shall submit the following information to the Police Department:

(a) All applications shall include a list of all current owners and employees of the arcade.

(b) If the city determines that any applicant lacks good moral character, it shall deny the license application. For purposes of this section, an applicant will be deemed to have good moral character if the applicant, its owners, and its employees meet the level two standards of screening set forth in F.S. § 435.04.

(e) The applicant shall pay a fee established by resolution by the City Commission to cover the cost of Police Department background checks.

(d) Whenever an amusement arcade or arcade amusement center hires a new employee or changes its ownership composition, the police department shall inspect the new employee’s or owner’s background to ensure that the employee or owner has not been convicted of any of the crimes described in subsection (b)(2) of this section. Any failure by an amusement arcade to provide the police department with the information necessary for the officer to conduct such an inspection shall constitute a willful violation of this chapter.

(e) The city may deny an application for a permit to operate an amusement arcade or arcade amusement center or may revoke a permit issued pursuant to this chapter if the applicant fails to meet any of the requirements of Section 22-71. If the city denies an application, the city shall provide reasons for the denial in writing within five days of receipt of the completed application. If the city revokes a permit issued pursuant to this chapter, the city shall provide reasons for the revocation in writing.

(4) Provide an operating plan consisting of an interior layout plan drawn to scale showing the location of all machines, devices, equipment and access ways, and such other information as may be reasonably requested.

(5) Amusement Arcades or arcade amusement centers that serve food or provide catering services on premises must be licensed by the Department of Health, Department of Business Professional Regulation, or Department of Agriculture and Consumer Services.

(d) Machine Registration Requirements:

(1) The permittee is required to maintain on its premises a complete inventory, along with serial numbers or equivalent identification, as set forth in subsections (d) and (e) below, the amusement devices in operation on the premises of the amusement arcade at all times. The initial application for permit shall include a certificate of inspection by the Planning Department of the inventory, along with serial numbers or equivalent of identification, as set forth in subsection (d) and (e) below, of the machines that the permittee intends to put into operation when the amusement arcade begins its business activities.

(2) Each renewal permit application shall contain a certificate of inspection of updated inventory, along with serial numbers or equivalent identification, as set forth in subsection (d) and (e) below, of the amusement device that the permittee intends to put into operation when the amusement arcade begins its business activities under the
renewal license.

(3) Before a new amusement device is put into operation at the amusement arcade or arcade amusement center, the permittee shall notify the Planning Department of the addition of the device to the inventory and update its inventory accordingly.

(4) Upon review of the inventory of devices under subsections (1), (2) and (3) above, the Planning Department shall enter each amusement device into a registry that the license administrator shall create. For each amusement device registered, the permit administrator shall cause to be issued and delivered to permittee for each amusement device within seven days of the notification required under section (c) a numbered metal or plastic decal. The registration decal for each amusement device shall be affixed to the upper left front of the game in a prominent position where easily viewed by zoning inspectors, code enforcement inspectors and police. Registration decals are not transferable. The failure of any amusement device to display a current registration decal shall be a violation of this section and subject to enforcement action by the City.

(5) The inventory of devices under subsections (1), (2) and (3) above shall provide the following information: the manufacturer(s); the serial number(s); common name, type or description of the game played on the machine. The registration decal shall contain the inventory number of the amusement device.

(6) Each inventory of amusement devices submitted under subsections (a), (b) and (c) above shall be accompanied by a certificate issued by an independent testing laboratory licensed by the State of Florida pursuant to F.S. Ch. 551, certifying that the game played by the skill-based amusement devices identified in the inventory meet the application of skill requirement contained in Sections 155.104(d), 155.105 and 155.107 of this Chapter.

(e) Waiver of Distance

1. The city commission shall determine if the health, safety, or general welfare has been provided with any waiver request and may impose any condition which it finds to be necessary to protect the best interest of the surrounding property of the city.

2. The city commission may not waive distance restrictions imposed by Section 22-71(a)(4) and Section 22-71(a)(5).

3. The city commission shall consider the following for any waiver request:

a. The actual location and distance of the proposed establishment with respect to other places of business licensed to sell intoxicating beverages, whether on or off the premises;

b. The type and size of the establishment, including the number of machines, seating capacity, and whether, in view of such type or size, the proposed establishment is likely to create a public nuisance or traffic impediment by drawing crowds or persons milling about outside the building;

c. Whether adequate parking and landscaping for the facility is provided so as to meet the requirements set forth in sections 22-187 and 22-61;

d. Whether the facility is physically separated or well buffered from all adjacent residentially zoned areas;

e. Whether traffic generated by patrons or pickup/delivery vehicles will pass through low or moderate density residentially zoned neighborhood;

f. The number of police calls to the proposed location and or adjacent properties within the past year;

(f) Pre-existing Amusement Arcades or Arcade Amusement Centers:
1. Preexisting amusement arcades or arcade amusement centers will be required to immediately comply with all procedural requirements such as permitting, licensing, general operating standards, fees, and non-hardscape design standards. Hardscape design standards such as parking lots, exterior lighting, landscaping, sidewalks, etc. will be subject to a 24 month time for compliance.

(g) Florida Law Compliance:

It is not the intent of this ordinance to allow amusement arcades or arcade amusement centers that:

1) Mimic the look and feel of gambling venues which are prohibited by law.

2) Include any game, machine or device that violates any provision of state and federal law, including, but not limited to Chapter 849 Florida Statutes.

3) All amusement arcades or arcade amusement centers shall operate in full compliance with all Florida State Statute requirements and other applicable laws.

SECTION 5. All ordinances or parts of ordinances in conflict herewith are and the same shall be repealed and shall be of no further force or effect whatsoever.

SECTION 6. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause, or phrase of this Ordinance shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

SECTION 7. This Ordinance is and the same shall become effective immediately upon final passage hereof.

                                         ____________________________
                                         Robert J. Benton, III, Mayor

ATTEST:

Cassandra Steele, City Clerk

APPROVED AS TO FORM & CORRECTNESS:

Robert V. Schwerer, Esq.,
City Attorney
ORDINANCE NO. L-223

AN ORDINANCE BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, AMENDING CHAPTER 9, ARTICLE II, BUSINESS TAX; AMENDING SECTION 9-30(9), BY INCLUDING A CATEGORY FOR "ARCADES"; ESTABLISHING BUSINESS TAX FEES FOR AMUSEMENT ARCADES AND ARCADE AMUSEMENT CENTERS, REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED by the City Commission of the City of Fort Pierce, Florida:

SECTION 1. Section 9-30(9) of Chapter 9, Article II of the Code of Ordinances, is and the same shall be amended so that such Section shall read thereinafter as follows:

Sec. 9-30. Fees.

(9)  Reserved: ARCADES

a.  Amusement Arcade...191.00
b.  Arcade Amusement Center...525.00

(For regulations and fees for arcade amusement devices, see Section 22-71).

SECTION 2. All ordinances or parts of ordinances in conflict herewith are and the same shall be repealed and shall be of no further force or effect whatsoever.

SECTION 3. The provisions of this Ordinance are declared to be severable and if any section, sentence, clause, or phrase of this Ordinance shall, for any reason, be held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining sections, sentences, clauses, and phrases of this Ordinance but shall remain in effect, it being the legislative intent that this Ordinance shall stand notwithstanding the invalidity of any part.

SECTION 4. This Ordinance is and the same shall become effective immediately upon final passage hereof.

__________________________________________
Robert J. Benton, III, Mayor

ATTEST:

Cassandra Steele, City Clerk

APPROVED AS TO FORM & CORRECTNESS:

__________________________________________
Robert V. Schwerer, Esq.,
City Attorney
RESOLUTION NO. 11-37

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, SPECIFYING FEES FOR AMUSEMENT ARCADE CENTERS AND AMUSEMENT ARCADES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, The City Commission adopted Resolution No. 99-33 on July 20, 2009, establishing Fees by Resolution; said Fee Schedule being amended by Resolution No. 11-02, adopted on January 18, 2011; and

WHEREAS, The City’s fee schedule is referenced by resolution in order to provide for a simplified approach to update fees on an annual basis;

NOW, THEREFORE BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA:

Section 1. The City Commission establishes a fee per machine for Amusement Arcades and Arcade Amusement Centers.

Section 2. The City Commission establishes a fee per day for Arcade Amusement Centers.

Section 3. The City Commission establishes a fee for background checks for Arcades.

Section 4. All fees for Amusement Arcades and Arcade Amusement Centers shall be reflected in the fee schedule attached and amended as Exhibit A,

Section 5. This Resolution shall take effect immediately upon passage of Ordinance No. L-217.

IN WITNESS WHEREOF, this Resolution has been duly adopted on this 7th day of November, 2011.

____________________________
MAYOR

ATTEST:

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CITY CLERk

(CITY SEAL)
# Planning Department Fees

Effective November 21, 2011 - Exhibit A (Resolution 11-37)

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<tr>
<td>Conceptual Site Plan</td>
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<td>4,001 - 10,000 S.F.</td>
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<td><strong>Residential Site Plans</strong></td>
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<td>Conceptual Site Plan</td>
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<td>21 to 50 Units</td>
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<td>51 to 300 Units</td>
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<td><strong>PUD/PUR</strong></td>
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<tr>
<td>PUD/PUR Zoning Change -Preliminary Plan</td>
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<td>PUD/PUR Zoning Change -Final Plan</td>
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<td>Preliminary plat:</td>
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<td>Greater than 50 Lots</td>
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<td>Zoning Map Amendment</td>
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<td>Comprehensive Plan  Map Amendment</td>
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<td><strong>Landscaping</strong></td>
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<td>Landscape Permit</td>
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<td>Land Clearing Permit &lt;2 acres</td>
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<td>Land Clearing Permit &gt;2 acres</td>
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<td><strong>Adult Entertainment</strong></td>
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<tr>
<td>Adult Bookstore/Video Store</td>
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<tr>
<td>Adult Performance Establishment/Dance</td>
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<td>Adult Theatre</td>
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<td>Commercial Physical Contact Parlor</td>
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<td>Escort Service</td>
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<td>Advertising Fee</td>
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<td>Appeal of Administrative Officer</td>
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<td>Amusement Arcade-Fee per machine</td>
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<td>Arcade Amusement Center-Fee per machine</td>
<td>$50</td>
</tr>
<tr>
<td>Arcade Background Check (Police Department)</td>
<td>$100</td>
</tr>
<tr>
<td>Compiling Mailing List and Prepare notice</td>
<td>$35</td>
</tr>
<tr>
<td>Concurrency Appeal</td>
<td>$500</td>
</tr>
<tr>
<td>Concurrency Review/Certificate</td>
<td>$2,000</td>
</tr>
<tr>
<td>Concurrent Staggered Review</td>
<td>$1,285</td>
</tr>
<tr>
<td>Conditional Use</td>
<td>$100</td>
</tr>
<tr>
<td>Copies-color/black and white</td>
<td>1 / 0.15</td>
</tr>
<tr>
<td>Copy of Zoning Code or (LDR's)</td>
<td>$35</td>
</tr>
<tr>
<td>Copy of Comprehensive Plan</td>
<td>$85</td>
</tr>
<tr>
<td>Data CD/DVD</td>
<td>$25</td>
</tr>
<tr>
<td>Design Review Fee</td>
<td></td>
</tr>
<tr>
<td>Site Plan</td>
<td>$515</td>
</tr>
<tr>
<td>Building Permit</td>
<td>$100</td>
</tr>
<tr>
<td>Service Description</td>
<td>Fee</td>
</tr>
<tr>
<td>----------------------------------------------------------------</td>
<td>-----</td>
</tr>
<tr>
<td>Development of Regional Impact, New ADA or Substantial Development (DRI)</td>
<td>$10,000</td>
</tr>
<tr>
<td>Development Agreement</td>
<td>$1,000</td>
</tr>
<tr>
<td>Annexation Agreement (not same as FPUA agreement)</td>
<td>$1,000</td>
</tr>
<tr>
<td>Field Inspection/CO or Final Inspection</td>
<td>$100</td>
</tr>
<tr>
<td>Future Land Use Map</td>
<td>$25</td>
</tr>
<tr>
<td>Handling &amp; Mailing of Notification</td>
<td>$2.50 per address</td>
</tr>
<tr>
<td>Liquor License Signoff</td>
<td>$25</td>
</tr>
<tr>
<td>No Show TRC/Planning Board</td>
<td>$250</td>
</tr>
<tr>
<td>Nonconforming Structure Special Exception</td>
<td>$300</td>
</tr>
<tr>
<td>News rack</td>
<td>$18.75 per news rack</td>
</tr>
<tr>
<td>News rack Impoundment &amp; Storage Fee</td>
<td>$10 per day-max 30 days</td>
</tr>
<tr>
<td>Plan Assembly &amp; Collation</td>
<td>$50</td>
</tr>
<tr>
<td>Plan Review Resubmittal</td>
<td>25% of initial fee after 1st resubmittal</td>
</tr>
<tr>
<td>Planning Director Opinion Letter</td>
<td>$480</td>
</tr>
<tr>
<td>Postage Fee</td>
<td>Current USPS rate-Due prior to final approval</td>
</tr>
<tr>
<td>Posting of Property</td>
<td>$40</td>
</tr>
<tr>
<td>Pre-application meeting</td>
<td>$250</td>
</tr>
<tr>
<td>Pre-application meeting Cancelation</td>
<td>$250</td>
</tr>
<tr>
<td>Research Records &amp; Permits per Hour</td>
<td>$50</td>
</tr>
<tr>
<td>Sidewalk café permit</td>
<td>$50</td>
</tr>
<tr>
<td>Sign Permit(per sign, not including building permit fee)</td>
<td>$65</td>
</tr>
<tr>
<td>Street Name Change</td>
<td>$500 Plus cost of sign</td>
</tr>
<tr>
<td>Telecommunications Towers</td>
<td>$5,000</td>
</tr>
<tr>
<td>Temporary Use Application</td>
<td>$500</td>
</tr>
<tr>
<td>Variance</td>
<td>$1,000</td>
</tr>
<tr>
<td>Zoning Map</td>
<td>$25</td>
</tr>
<tr>
<td>Zoning Verification Letter</td>
<td>$100</td>
</tr>
</tbody>
</table>

- Development applications tabbed by either the applicant, Technical Review Committee, Planning Board, or City Commission and are inactive for three (3) months and have failed to provide the necessary changes or Applications that do not obtain approval by the final required board or commission within 12 months from the date of the initial submittal shall be required to pay a new application fee. This fee is the full application fee identified by the application category.
<table>
<thead>
<tr>
<th>Municipality</th>
<th>Arcade definitions</th>
<th>Business Tax Code</th>
<th>Annual Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Melbourne, FL</td>
<td>Amusement Arcade having games and other amusement devices. *All coin-operated devices must also be receipted see COIN OPERATED DEVICES/VENDING MACHINES</td>
<td>Flat base rate $75.00 &lt;br&gt;<strong>Plus</strong> &lt;br&gt;<strong>Number of Employees:</strong> &lt;br&gt;Operated solely by owner or 1 employee 25.00 &lt;br&gt;2 and not more than 5 employees 50.00 &lt;br&gt;6 and not more than 15 employees 75.00 &lt;br&gt;16 and not more than 25 employees 100.00 &lt;br&gt;26 and not more than 50 employees 150.00 &lt;br&gt;51 and not more than 100 employees 175.00 &lt;br&gt;For each 50 or part thereover 100 employees 25.00</td>
<td>Base Rate: $75 &lt;br&gt;Per Machine: $20</td>
</tr>
<tr>
<td>Okeechobee, FL</td>
<td>Recreation, commercial indoor, means an enclosed establishment providing recreation activities, including amusement arcade, billiards, table tennis, bowling alley, gym, movie theater, health club, racquet club, skating rink, swimming pool, and similar uses operated primarily for profit.</td>
<td>Sec. 14-246. Annual fees; levy. &lt;br&gt;3. An adult arcade only, $750</td>
<td>Flat Rate: $750*</td>
</tr>
<tr>
<td>Port St. Lucie, FL</td>
<td>Sec. 113.20. - Permit required; classifications. &lt;br&gt;(a) Requirement. No adult entertainment establishment shall be allowed to operate</td>
<td>(5) An adult arcade, $1500 &lt;br&gt;Amusement Machines $31.55</td>
<td>Flat Rate: $1,531.55*</td>
</tr>
</tbody>
</table>
without having been first granted an adult entertainment permit by the department under this chapter. It shall be unlawful and a person commits a misdemeanor if he operates or causes to be operated an adult entertainment establishment without such permit.

(b) Classifications. Adult entertainment establishment permits referred to in this chapter shall be classified as follows: 

- **Adult arcade**;

<table>
<thead>
<tr>
<th>Location</th>
<th>Description</th>
<th>Fees</th>
<th>Rate</th>
</tr>
</thead>
</table>
| Daytona Beach, FL | Amusement arcade. A collection of vending machines, marble machines, racetrack tables, skill machines, music machines or other like devices, including penny-operated devices and coin-operated kiddie rides, where operated by owner under one roof: | 1 to 24 machines 625.00  
25 or more machines 925.00 | Flat Rate: $925 |
| Tequesta, FL   | (6) Indoor amusements (bowling, pool, billiards, video game arcade and similar amusements). | Adult **arcade** amusement centers. $2500.00 | Flat Rate: $2,500 |
| Sebastian, FL | **Arcade operators**, in addition to coin operated machine fee 33.00  
Coin-operated machines, non-laundry, per unit  
Any person or firm who leases or rents or places under any kind of arrangement, and coin-operated machine, except checking lockers, toilet locks and U.S. stamp machines, shall pay a **fee for each machine** 11.00  

**75 Machine Arcade:**  

$858 | Base Rate: $33  
Per Machine: $11 |
| Location              | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Flat Rate: $40*                                                                                      | Per Machine: $9.05                                                                                                                                                                                                                       |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Indian River County, FL | **Adult arcade**: an establishment where, for any form of consideration, one or more motion picture projectors, slide projectors or similar machines, for viewing by five (5) or fewer persons each, are used to show films, motion pictures, video cassettes, slides, photographic reproductions, or other visual materials having as their primary or dominant theme the depiction of or description of "specified sexual activities" or "specified anatomical areas." Such use is generally not open to the public in general, but only to one or more classes of the public, excluding minors by reason of age.  
  **Amusements arcade**: a building or part of a building in which five or more pinball machines, videogames, or other similar player-operated amusement devices are maintained. |                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                            |
| St. Lucie County, FL  | **Sec. 1-12-28. - Amusement devices.** (a) Every person who operates for a profit any game, amusement or recreational device, contrivance, or facility not otherwise licensed by some other law of the state shall pay a business tax of nine dollars and five cents ($9.05) on each such game, amusement or recreational device, contrivance or facility. | 75 Machine Arcade: $678.75                                                                                 | $9.05                                                                                                      |
| Miami Beach, FL       | **Sec. 18-76. - City stickers required; statement of location of machines; arcade license.** Arcade: 191.00  
Each coin machine (game/jukebox) 87.00  
75 Machine Arcade: $6716                                                                                                                                    | Base Rate: $191                                                                                      | Per Machine: $87                                                                                             |
Amusement arcade. A place of business having at least ten (10) or more amusement games or machines which operate by means of the insertion of a coin, paper money, token, or similar object and which by application of skill may entitle the person playing or operating the game or machine to receive **points or coupons which may be exchanged for merchandise only**, specifically excluding cash and alcoholic beverages, provided that the cost value of the merchandise or prize awarded in exchange for such points or coupons does not exceed seventy-five cents ($0.75) on any game played including, but not limited to, pinball machines, video games, or other similar player-operated amusement devices for public use. This definition **shall not be construed to include the use or possession of video poker games or other game or machine that can be construed as a gambling device under Florida law.** Furthermore, the use or operation of slot machines or other gambling devices as defined in F.S. § 849.16, is strictly prohibited in the village.
### Sec. 155.113. - Occupational License Tax; Adult Arcade Amusement Machine Registration Fees.

<table>
<thead>
<tr>
<th>Base Rate:</th>
<th>$40 per day</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per Machine:</td>
<td>$50</td>
</tr>
</tbody>
</table>

The following taxes and fees shall be assessed in connection with operation of any adult arcade amusement center:

**(a)** Notwithstanding any other provision of the Ordinance Code, and in accordance with F.S. Ch. 205, the exclusive annual occupational license tax for each licensed adult arcade amusement center shall be **$40 per day of operation**, payable by the licensee on or before October 1 of each year for the following one-year operational period beginning on October 1. In any partial year of operation, the annual occupational license tax shall be prorated from the beginning date to the following September 30.

**(b)** The annual machine registration fee shall be **$50 per machine** payable by the permittee on or before October 1 of each year for the following one-year operational period beginning on October 1. If a machine is registered after October 1, then the annual registration fee shall be prorated from date of registration to the following September 30.

*75 Machine Arcade:*

$18,350
| Margate, FL | AMUSEMENT ARCADE, defined as any establishment primarily utilized for the installation, use and display of coin-operated amusement devices. Only permitted in a shopping center or plaza exceeding twenty-five thousand (25,000) square feet of building space (must have board of adjustment approval per Appendix A) $250.00 COIN-OPERATED AMUSEMENT DEVICES, defined as any amusement machine or device operated by means of the insertion of a coin, token, or similar object, for the purpose of amusement or skill and for the playing or operation of which a fee is charged. (Note: See zoning restrictions and variance requirements in Appendix A).  
(a) Billiard or pool tables, each 35.00  
(b) Kiddie rides, each ride (public liability insurance required) 35.00  
(c) First game or amusement device 87.50  
(d) Each game or amusement device thereafter 168.75  
(e) Distributor, in addition to above charges 405.00  
75 Machine Arcade:  
$12,825 | Base Rate: $250 |
<p>| Bunnell, FL | Sec. 14-122. - Business tax receipt. The category &quot;adult arcade amusement center&quot; and the business tax receipt of $500.00 is hereby established for that classification of business, and the owner of the business shall be responsible for all costs. | Flat Rate: $500 |</p>
<table>
<thead>
<tr>
<th>Location</th>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
</table>
| Plantation, FL| **AMUSEMENT AND ENTERTAINMENT FACILITIES** and related ancillary uses and devices for other businesses  
|               | a. Adolescent recreation centers and amusement arcades (not including machines, game, etc.) (Maximum $2,250.00 for all tax receipts in (1)a. and (1)b. per location. $525.00  
|               | b. Amusement machines, etc. (including games of skill, all video machines, billiards, pool or bagatelle tables, bowling alleys, skee ball, jukeboxes, amusement rides (whether mobile or fixed such as merry-go-rounds)  
|               | c. For Class Number (1)b.1, 2, and 3., the business owner at the tax receipt location must furnish the names and addresses of the distributors of machines and a listing of all machines at the business location. The business owner of the place where the machines are located is liable for the local business tax if the distributor does not pay it.  
|               | 1. Distributor (local business tax must be paid by distributor before machine handled and services by such distributor can be operated in the city) $105.00  
|               | 2. Each machine, game, device, etc., charging 1 cent through 49 cents **$26.25**  
|               | 3. Each machine, game, device, etc., charging 50 cents or more **$52.50**  
|               | **75 Machine Arcade:**  
|               | **$2250**  
| Vero Beach, FL | **Video game** means a coin-operated amusement device (COAD) or any other coin-operated game of skill or chance which can be operated by the public for use as entertainment or amusement.  
|               | **Video games arcade** and **arcade** mean any business establishment that has two or more video games and derives more than 25 percent of its gross revenue in the city from them.  
|               | Sec. 70-70. - Classification schedule and rate structure.  
|               | (4) **Service.** e. All others $45.00  
|               | **Flat Rate:** **$45**

| Base Rate: | $525 |
| Per Machine: | $52.50 |
*Indicates the municipality either does not permit amusement arcades or interprets adult arcades as a separate business than defined within Ordinance L-217.
Table One

Scalable Tax Rate

Flat base rate $75.00

Plus

Number of Employees:

Operated solely by owner or 1 employee 25.00
2 and not more than 5 employees 50.00
6 and not more than 15 employees 75.00
16 and not more than 25 employees 100.00
26 and not more than 50 employees 150.00
51 and not more than 100 employees 175.00

For each 50 or part thereover 100 employees 25.00

If obtaining a receipt for a professional firm do not count in the number of employees the number of professionals required to be receipted as a professional. Professionals must be receipted under professional category. If professional firm operated solely by a professional tax based only on the professional rate.

Table Two

Scalable Tax Rate Based Upon

Number of Seats/Spaces Available for Patronage

For use when receipting restaurants, movie theaters, drive-ins, bar/lounges.

Flat base rate $100.00

Plus, per each available seat/space 0.50

Table Three

Scalable Tax Rate Based Upon

Number of Coin-Operated Devices

For use when receipting a coin-operated device. A coin-operated device is any machine, apparatus or device that operates on the insertion of money, token, ticket or slug.
Per each device:

Item price greater than $0.25 $20.00
Item price less than or equal to $0.25 2.00

**Table Four**

**Scalable Tax Rate**

**Merchant/Retail and Wholesale**

Flat base rate $75.00

Plus

Number of Employees:

Operated solely by owner or 1 employee 25.00
2 and not more than 5 employees 50.00
6 and not more than 15 employees 75.00
16 and not more than 25 employees 100.00
26 and not more than 50 employees 150.00
51 and not more than 100 employees 175.00
For each 50 or part thereover 100 employees 25.00

Plus

Annual Inventory Value

** rounding off to the nearest $1,000.00 **

0—$250,000.00 annual inventory Exempt

$250,001.00 up to $1,000,000.00, per each $1,000.00 over $250,000 1.25

$1,000,001.00 and above 1,187.50

**Table Five**

**Scalable Tax Rate**

**Based Upon Number of Nozzles and/or Fuel Dispensers**

Flat base rate $75.00

Plus, per nozzle and/or fuel dispenser 30.00
If service station in connection with additional receipts for convenience store, car wash and/or automotive/vehicle repairs use solely the per nozzle rate when calculating tax.

**Table Six**

**Scalable Tax Rate**

Based Upon Number of Rooms/Units/Beds/Spaces/Lots/Available

For use when receipting hotels/motels, apartments, boarding homes, hospitals, nursing homes, congregate living facilities, trailer/mobile homes parks and/or camps.

Flat base rate $75.00

Plus, per room/unit/lot/space 4.00

**Table Seven**

**Scalable Tax Rate**

Based Upon Number of Stations Within Salon/Parlor

For use when licensing barbershops and/or beauty salons

Flat base rate—Includes the first station $100.00

Plus, each additional station 25.00

A separate business tax receipt is not required for each cosmetologist and/or barber provided that every station in the parlor or shop is accounted for under the shop receipt. However, an individual state license is required for each cosmetologist and/or barber.

(Ord. No. 2006-121, § 1, 11-28-06)
Sec. 14-246. Annual fees; levy.

There are hereby levied the following annual permit fees under this article for an adult entertainment classification:

(1) An adult bookstore only, $750.00.
(2) An adult novelty store only, $750.00.
(3) An adult arcade only, $750.00.
(4) An adult performance establishment only, $750.00.
(5) An adult theater only, $750.00.
(6) An escort business, escort service, or escort agency only, $750.00.
(7) An adult cabaret only, $750.00.
(8) An adult motel only, $750.00.
(9) An adult performance establishment only, $750.00.
(10) An adult encounter center only, $750.00.

The annual permit fees collected under this article are declared to be regulatory fees which are collected for the purpose of examination, inspection, and the administration of adult entertainment establishments under this article. These fees are in addition to and not in lieu of the occupational license fee which may be imposed by other ordinances. All permit fees in this section shall be subject to modification by resolution of the city council.

(Ord. No. 743, § 1(11-75), 3-21-2000)

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 arcade* means any place to which the public is permitted or invited wherein coin-operated or slug-operated or electronically, electrically or mechanically controlled still or motion picture machines, projectors, or other image-producing devices are maintained to show images to five or fewer persons per machine at any one time, and where the images so displayed are distinguished or characterized by the depicting or describing of specified sexual activities or specified anatomical areas.
Sec. 113.25. - Annual permit fees.

Levy of permit fees. There are hereby levied the following annual permit fees under this Code for an adult entertainment classification:

(1)
An adult book store, $1,500.00.

(2)
An adult video store, $1,500.00.

(3)
An adult theatre, $1,500.00.

(4)
An adult escort business, escort service, or escort agency, $1,500.00.

(5)
An adult arcade, $1,500.00.

(6)
An adult cabaret, $1,500.00.

(7)
An adult motel, $1,500.00.

(8)
An adult performance establishment, $1,500.00.

(9)
An adult encounter center, $1,500.00.

(10)
An adult novelty store, $1,500.00.

The annual permit fees collected under this chapter are declared to be regulatory fees which are collected for the purpose of examination, inspection, and the administration of adult entertainment establishments under this Code. These fees are in addition to and not in lieu of the occupational license fee which may be imposed by other ordinances. All permit fees herein shall be subject to modification by resolution of the city council.
(Ord. No. 99-3, § 25, 1-25-99; Ord. No. 00-12, § 5, 2-28-00)
ARTICLE III. - BUSINESS TAX RECEIPT

Secs. 111.40—111.44. - Reserved.
Sec. 111.45. - Business tax schedule.
Secs. 111.46—111.69. - Reserved.

Secs. 111.40—111.44. - Reserved.

Sec. 111.45. - Business tax schedule.

The amount which shall be paid by persons engaging in or managing the following businesses, professions, or occupations is fixed as follows:

Category I. All tax receipts herein: $31.55.

Public service, including all persons not classified as a retail merchant, wholesale dealer, broker, manufacturer, or professional, who perform some service for the public in return for a consideration, and all persons not otherwise classified in this schedule.

Amusement machines
Automated car wash
Automobile detailing
Automobile greasing
Boats for hire/charter
Catalog sales (home parties or door to door, i.e., Avon, Tupperware, Amway, etc.)
Dry-clean (drop off only)
Family day care/residential (non-24 hour)
Insurance adjuster, each
Real estate sales associates
Secretarial service
Telephone answering service
Vending machines:

Not more than 20 machines—Base plus $5.00 each machine
More than 20 machines—Base plus $3.00 each machine
Sec. 90-354. - Schedule.

On the following businesses, trades, occupations, professions, agencies and other operations and subjects enumerated in this section, the following taxes shall be levied and collected annually:

A

Abstract or title company $ 90.00


Accounting service. See Bookkeeping service.

Advertising agency or trade inducement company 225.00

Advertising signboards or billboards. See Billboards.

Aircraft filling station 90.00

Aircraft repairs 80.00

Aircraft storage 80.00

Alterations, dressmaker, tailor 40.00

Ambulance service. See Funeral service.

Amusement arcade. A collection of vending machines, marble machines, racetrack tables, skill machines, music machines or other like devices, including penny-operated devices and coin-operated kiddie rides, where operated by owner under one roof:

1 to 24 machines 625.00

25 or more machines 925.00
Sec. 70-46. - Business tax schedule.

(a)

The business tax provided for in this section for architects, auctioneers, auditors or accountants, dentists, draftsmen, civil engineers, lawyers, osteopaths, chiropractors, chiropodists, phrenologists, physicians, or surgeons, real estate salespeople, or other similar professions shall be construed to mean that each individual shall pay the tax provided in this section, whether practicing solely or in partnership, or employed by another.

(b)

The amount which shall be paid by the several firms, persons or associations engaging in or managing businesses, professions or occupations for which a business tax receipt is required is hereby fixed as follows:

AMUSEMENTS (OA):

Adult arcade amusement centers .....$2,500.00

Sec. 30-51. - Tax schedule.

The schedule for local business tax charged in the city shall be as follows:

AMUSEMENT/ENTERTAINMENT:

Bars or restaurants with entertainment for patrons $66.00

Dance hall or ballroom (with council approval) 66.00

Entertainment establishment or facility (permanent) 66.00

Arcade operators, in addition to coin operated machine fee 33.00

Billiards, pool in addition to coin operated machine fee 66.00

Golf course 66.00

Golf driving range 66.00

Motion picture theater: 66.00

Museum 66.00

Sightseeing vehicles, per vehicle and transportation for hire (taxi, limo, boat) 66.00

Charter boat for fishing, diving, sightseeing, parasailing, water-taxi or similar watercraft activities or riding devices, other than coin-operated (per vehicle) 33.00

Rinks, skating 110.00

COIN-OPERATED MACHINES:

Coin-operated machines, non-laundry, per unit

Any person or firm who leases or rents or places under any kind of arrangement, and coin-operated machine, except checking lockers, toilet locks and U.S. stamp machines, shall pay a fee for each machine 11.00
Section 207.10. - Local business tax.

(a) The local business tax shall be forty dollars ($40.00). For any transfer of business tax receipt, the fee shall be four dollars ($4.00).

(b) The local business tax set forth in paragraph a. of this section shall be prorated for the initial year as follows:

- October .....$40.00
- November .....40.00
- December .....40.00
- January .....36.00
- February .....32.00
- March .....28.00
- April .....24.00
- May .....20.00
- June .....16.00
- July .....12.00
- August .....8.00
- September .....4.00

(Ord. No. 95-15, § 2, 6-27-95; Ord. No. 2006-040, § 11, 12-5-06)
Sec. 1-12-28. - Amusement devices.

(a) Every person who operates for a profit any game, amusement or recreational device, contrivance, or facility not otherwise licensed by some other law of the state shall pay a business tax of nine dollars and five cents ($9.05) on each such game, amusement or recreational device, contrivance or facility.

(b) Any person who operates any of the above devices for profit under the sponsorship of a merchant, hopping center or merchant’s association, charitable, religious or educational institution shall be subject to the business tax under this section. This business tax receipt shall be good for one location only; however, the person may return to the same location during the same tax year without obtaining an additional business tax receipt other than for any additional devices.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>95001100</td>
<td>Arcade:</td>
<td>191.00</td>
</tr>
<tr>
<td>95011801</td>
<td>1. Each coin machine (game/jukebox)</td>
<td>87.00</td>
</tr>
</tbody>
</table>
Sec. 155.113. - Occupational License Tax; Adult Arcade Amusement Machine Registration Fees.

The following taxes and fees shall be assessed in connection with operation of any adult arcade amusement center:

(a) Notwithstanding any other provision of the Ordinance Code, and in accordance with F.S. Ch. 205, the exclusive annual occupational license tax for each licensed adult arcade amusement center shall be $40 per day of operation, payable by the licensee on or before October 1 of each year for the following one-year operational period beginning on October 1. In any partial year of operation, the annual occupational license tax shall be prorated from the beginning date to the following September 30.

(b) The annual machine registration fee shall be $50 per machine payable by the permittee on or before October 1 of each year for the following one-year operational period beginning on October 1. If a machine is registered after October 1, then the annual registration fee shall be prorated from date of registration to the following September 30.

(Ord. 2010-326-E, § 2)
Sec. 12-11. - Amount of tax to be paid; schedule of business tax.

There is hereby levied a local business tax on all persons engaged in or managing any business, profession or occupation within the corporate limits of the city. The payment of such business tax shall be deemed a prerequisite condition to the right to commence business or the right to commence any commercial activity associated with the business to which such local business tax receipt would apply. Unless otherwise provided herein, the amount of the annual local business tax with respect to each classification hereinafter described is hereby fixed as follows:

Schedule of Business Taxes

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>ADVERTISING.</td>
</tr>
<tr>
<td>(a)</td>
<td>Agencies, firms, associations, corporations or other persons distributing circulars, pamphlets or other advertising matter, except local merchants and theaters advertising in this way their own goods and merchandise. (Providing such advertising matter shall not be placed in automobiles or thrown on streets, to be handed to recipients only) ..........200.00</td>
</tr>
<tr>
<td>(b)</td>
<td>Agencies, firms, corporations, associations or other persons engaged in the advertising business ..........90.00</td>
</tr>
<tr>
<td>(c)</td>
<td>Schemes and devices not provided for above ..........150.00</td>
</tr>
<tr>
<td>(2)</td>
<td>AGENCIES ..........100.00</td>
</tr>
<tr>
<td>(3)</td>
<td>AGENT ..........140.00</td>
</tr>
<tr>
<td>(4)</td>
<td>ALTERATIONS (tailor shop) ..........65.00</td>
</tr>
<tr>
<td>(5)</td>
<td>AMBULANCE SERVICE (public liability insurance required) ..........100.00</td>
</tr>
<tr>
<td>(6)</td>
<td>AMUSEMENT ARCADE, defined as any establishment primarily utilized for the installation, use and display of coin-operated amusement devices. Only permitted in a shopping center or plaza exceeding twenty-five thousand (25,000) square feet of building space (must have board of adjustment approval per Appendix A) ..........250.00</td>
</tr>
<tr>
<td></td>
<td>Description</td>
</tr>
<tr>
<td>---</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>(a)</td>
<td>Billiard or pool tables, each</td>
</tr>
<tr>
<td>(b)</td>
<td>Kiddie rides, each ride (public liability insurance required)</td>
</tr>
<tr>
<td>(c)</td>
<td>First game or amusement device</td>
</tr>
<tr>
<td>(d)</td>
<td>Each game or amusement device thereafter</td>
</tr>
<tr>
<td>(e)</td>
<td>Distributor, in addition to above charges</td>
</tr>
</tbody>
</table>
Sec. 14-122. - Business tax receipt.

The category "adult arcade amusement center" and the business tax receipt of $500.00 is hereby established for that classification of business, and the owner of the business shall be responsible for all costs.

(Ord. No. 2009-12, § 2, 3-4-09)

Local business tax receipts shall be issued to cover only one (1) location and only one (1) of the occupations or business classifications hereinafter set out, unless stated. The amounts assessed as local business taxes against the various classifications of business professions and occupations are hereby fixed as follows:

Class ......Amount of
Number ....Classification ....Local business Tax

(1)

AMUSEMENT AND ENTERTAINMENT FACILITIES and related ancillary uses and devices for other businesses

a.

Adolescent recreation centers and amusement enterprises and arcades (not including machines, game, etc.) (Maximum $2,250.00 for all tax receipts in (1)a. and (1)b. per location. $525.00

b.

Amusement devices, etc. (including games of skill, all video machines, billiards, pool or bagatelle tables, bowling alleys, skee ball, jukeboxes, amusement rides (whether mobile or fixed such as merry-go-rounds)

1.

Distributor (local business tax must be paid by distributor before machine handled and services by such distributor can be operated in the city) 105.00

2.

Each machine, game, device, etc., charging 1 cent through 49 cents 26.25

3.

Each machine, game, device, etc., charging 50 cents or more 52.50

For Class Number (1)b.1., 2., and 3., the business owner at the tax receipt location must furnish the names and addresses of the distributors of devices and a listing of all devices at the business location. The business owner of the place where the devices are located is liable for the local business tax if the distributor does not pay it.
Sec. 70-70. - Classification schedule and rate structure.

All persons authorized to engage in any profession or business within the city as provided in this article, and offering services as defined in section 70-81, shall pay a business tax for the privilege of doing so in an amount as described in this classification and rate structure. Any person engaging in more than one classification or type of business activity as described in this section shall be required to obtain a separate business tax receipt for each activity and pay the corresponding business tax. The classifications and corresponding taxes are as follows:

1. Professional. This classification includes, but is not limited within each category to, the following three categories of persons:
   a. Auctioneers, barbers, cosmetologists, nurses, hearing aid technicians and specialists, massage therapists, opticians, physical therapists and real estate salespersons $45.00
   b. Insurance agency, employee leasing company 60.00
   c. All professionals not listed above, including physicians, ophthalmologists, dentists, attorneys, chiropractors, building and trade contractors, securities dealers, certified appraisers, and principal real estate brokers 75.00

2. Sales. This classification shall include any business, the purpose of which is either the sale of goods, whether at wholesale or retail, or the rental of real or personal property.
   a. Sales of goods, rental of personal property:
      1. Vending machines, per machine $6.00
      2. Sales of grocery items, not including convenience stores:
         i. Establishments under 10,000 square feet 150.00
         ii. Establishments 10,000 square feet and over 500.00
      3. Automobile dealerships 150.00
      4. Gasoline and oil retail sales, plus $10.00 per pump 45.00
      5. For all other businesses engaged in sales, an annual business tax shall be payable based on square footage of all sales space from which the business is operated:
         i. Enclosed sales space:
            a. 0—5,000 square feet 45.00
            b. For each 1,000 square feet (or fraction thereof) in excess of 5,000 square feet, up to 20,000 square feet 10.00
            c. In excess of 20,000 square feet, the sum of:
               (i) Base charge; plus 195.00
               (ii) For each 5,000 square feet (or fraction thereof) over 20,000 square feet 50.00
         ii. Unenclosed sales space:
            a. 0—10,000 square feet 50.00
            b. For each 1,000 square feet (or fraction thereof) in excess of 10,000 square feet 5.00

   6. Maximum tax 500.00

b. Rentals of real property:
   1. Residential lodging facilities containing more than three rental units, base license tax 20.00
      For each additional single bedroom unit 3.00
      For each additional unit of two or more bedrooms 5.00
   2. Transient lodging facilities (including time share facilities offering sales or rentals) and boat slips:
      i. Base business tax 20.00
      ii. For each room or boat slip/mooring available for rents 2.00

(3) Manufacturing, fabrication or processing. This classification shall include any business, the purpose of which is to assemble, create, distribute, make, modify, pack, process, produce, or ship goods; and includes newspapers, printing and publication facilities.
An annual tax shall be based on square footage of enclosed space from which the business is operated, as follows:
   a. 0—5,000 square feet $45.00
   b. For each 1,000 square feet (or fraction thereof) in excess of 5,000 square feet 5.00
   c. Maximum tax 120.00
(4) Service.
   a. Financial institutions (as defined in the zoning code):
      1. Banks, banking and trust companies, credit unions, savings and loan
         associations, and mutual banks for each main and branch office 360.00
      2. Each walk-up or drive-through facility that operates independently of a main or
         branch office, however, not including automated teller machines (ATMs) 200.00
      3. Finance and small loan companies 90.00
   b. Restaurants and other food and beverage services:
      1. 0—30 seats 45.00
      2. Per seat in excess of 30 1.00
      3. Maximum tax 150.00
   c. Taxicab and limousine services plus $25.00 per taxicab over one 150.00
   d. Landscaping, yard cleaning and moving 30.00
   e. All others 45.00

(5) Miscellaneous.
   a. Mobile home parks:
      1. Minimum business tax 45.00
      2. Per lot charge 3.00
      3. Maximum tax 90.00
   b. Insurance company 60.00
   c. All other occupations not otherwise classified 90.00
