

ORDINANCE 22-30

AN ORDINANCE OF THE CITY OF PORT ST. LUCIE, FLORIDA, AMENDING CH. 111, ART. III, BUSINESS TAX RECEIPT OF THE CODE OF ORDINANCES TO ADD “NON-REGULATED TRADES” TO CATEGORY II; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Port St Lucie, Florida (“City”) desires to update Chapter 111, Business Tax Receipts, Article III, Business Tax Receipt of the Port St Lucie Code of Ordinances (“Code”) to provide for addition of “non-regulated trades.”

NOW, THEREFORE, THE CITY OF PORT ST. LUCIE HEREBY ORDAINS:

Section 1. Ratification of Recitals. The foregoing recitals are hereby ratified and confirmed as true and correct and are hereby made a part of this Ordinance.

Section 2. Title XI, Business Regulations, Chapter 111, Business Tax Receipts, Article III, Business Tax Receipt of the Code is amended as follows (~~striketrough text~~ indicates deletions while underlined text indicates additions):

ARTICLE II. – BUSINESS TAX REGULATIONS

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: \$33.10.

Non-structural — no regulated trade or Personal 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.

Alterations/Sewing

Amusement Machines

Automated Car Wash

Auto/Boat/Yacht Detailing Service

Automobile Greasing

Boats for Hire/Charter

Bookkeeping

Catalog Sales (Home Parties or Door To Door, i.e., Avon, Tupperware, Amway, etc.)

Dry-Clean (Drop Off Only)

ORDINANCE 22-30

Disc Jockey Service
Face Painting
Graphic Design
Home Child Care (Non-24 Hour)
Home Companion Care
Home Watch Service
Insurance Adjuster, Each
Locksmith
Medical Billing
Notary
Payroll Service
Pet Sitting
Pool Cleaning
Pressure Washing
Trucking Service
Upholstery Service
Wedding Officiate
Window Tinting
Vending Machines:

Not More Than 20 Machines—Base Plus \$5.00 Each Machine

More Than 20 Machines—Base Plus \$3.00 Each Machine

Category II. All Tax Receipts Herein: \$66.25.

Advertising
Animal Grooming
Archery Range
Auto Paint/Body/Repairs
Bakery
Barber
Blueprinting/Copy Service
Carpet/Rug Cleaning
Caterer
Clairvoyant/Teller/Palm
Cleaning

ORDINANCE 22-30

Cosmetologist
Courier
Children's Daycare Commercial
Delivery Service
Deli
Developer
Draftsman
Engraver
Funeral home
Gas Company Bottled
Golf Driving Range
Ice Cream Parlor
Interior Decorator
Laundries/Self-Service or Auto
Lawn Service/Landscaping
Marketing
Microfilming
Non-regulated trades
Private School (24 Pupils or Less)
Rentals of Goods
Repairs
Riding Academy
Tailor Shops
Tanning Salon
Taxi Service (Each Vehicle)
Travel Bureau
Warehousing

Category III. All Tax Receipts Herein: \$134.00.

Abstract/Title Company
Agency/Agent
Ambulance
Animal Boarding
Auctioneers

ORDINANCE 22-30

Auto (Sales, Display Room, Lot for New and Used/Rentals)
Barbershop
Brokers
Burglar Alarm Company
Bus Company (Intrastate Only)
Business Advisor/Consultant
Contractor
Dance Floors or Hall Each
Dry Cleaning Plant
Emergency Vehicle
Establishment (Salon, Massage, Optical & Health Care Clinic)
Esthetician
Express Company
Fire Extinguisher Service
Florist
Gas Station
Health and Sports Club
Home Inspections
Hospital
Income Tax Preparation
Insurance Agent
Insurance Companies (Each Doing Business Within the City)
Interior Design
Job Printing/Embossing
Mail Order
Management Company
Media (TV/Radio/Video/Music Publishing)
Miniature Golf Facility
Mobile Home Park
Model
Motorcycle Dealer
Newspaper/Publishing
Online Directory

ORDINANCE 22-30

- Paintball Games
- Peddler/Solicitor
- Private School (25 or More Pupils)
- Professionals
- Real Estate Broker
- Real Estate Investor
- Real Estate Lessors (SFR: 4-8, Base; 9 or More, Base + \$15.00 Each Additional Unit)
- Recreational Facility
- Recycling Dealer
- Restaurant (0—50 Seats)
- Sign Shop
- Stenographer
- Storage (Commercial, Recreational Vehicles/Equipment, etc.)
- Taxidermist
- Undertaker
- Vehicle Immobilization
- Water Softener Company/Service
- Weight Loss Clinic Non-Medical
- Yacht Broker

Category IV. All Tax Receipts Herein: \$268.00.

- ALF (Assisted Living Facility)
- Animal Medical Facility
- Auction Licensees A, AB, or AE
- ATM (Automated Teller)
- Banks
- Bar (51% or More Alcohol Sales)
- Billiard Parlor
- Bondsman
- Bowling Alley
- Cable TV Company
- Call Center:

0 to 100 FTE	Base (\$268.00)
100 to 250 FTE	Base + \$1,000.00

ORDINANCE 22-30

250 to 500 FTE	Base + \$2,000.00
500 to 1,000 FTE	Base + \$3,000.00
Over 1,000 FTE	Base + \$5,000.00

- Club/entertainment
- Convention/Exhibition Hall
- Crematory
- Dealer Second Hand Goods (Cash for Title)
- Dental Lab
- Distributor
- Financial Company
- Flea Market
- Foster Care Facility
- Gas Company/Pipeline
- Golf Course
- Group Home
- Gun Range
- Hotel
- Laboratory
- Medical Office
- Private Colleges
- Professional Association
- Movie Theater
- Nursing Home
- Pawnbroker
- Pay Parking Lot
- Public Attractions (Baseball Grounds/Parks, Dog Tracks, Horse Tracks, Car Tracks, Amusement Parks, Water Parks, etc.)
- Radio/TV Cable (Sales/Services)
- Real Estate Lessors (Commercial: 1—8, Base; 9 or More, Base + \$25/Each Additional Unit)
- Recycle Business
- Restaurant (51+ Seats)
- Rink (Skating)

ORDINANCE 22-30

Bicycle/Motorbike Course
Security Guard Service
Shooting Gallery
Swimming Pool
Tattooist (Artist/Establishment)
900 Telephone Service

Category V. Merchant Tax Schedule

Merchants, retail, wholesale (provided that the tax receipt shall permit but one location) when the average value of stock goods carried is as follows:

- (1) Not exceeding \$500.00 \$65.25
- (2) More than \$500.00, but not in excess of \$5,000.00 \$93.00
- (3) Each additional \$1,000.00 or fraction thereof \$6.40

Category VI. Manufacturer Tax Schedule.

Manufacturing. Each person engaged in the operation of any manufacturing business is required to cover its operation by obtaining a manufacturer's occupational tax receipt, as follows:

- (1) Not exceeding one employee \$25.50
- (2) Not exceeding two employees \$38.30
- (3) More than two and not exceeding eight employees \$89.35
- (4) More than eight and not exceeding twenty employees \$255.25
- (5) For each additional 20 employees \$63.80

**Category VII. Adult Entertainment Establishments—All Businesses Herein:
\$638.14.**

Adult Entertainment Establishment. As defined in Chapter 113 of this Code of Ordinances.

Category VIII. Student Business Tax Receipt: \$15.00

- (1) Applicant must be between the ages of 14 and 18 years old.
- (2) Applicant must be currently enrolled in a St. Lucie County School.
- (3) Applicant must provide parental consent.
- (4) Applicant must complete the Student Entrepreneur Program.

Category IX.

In the event any type of business is not listed above, the city reserves the right to determine the appropriate category.

(Ord. 03-72, passed 5-12-03; Am. Ord. 04-73, § 3, 6-28-04; Am. Ord. 06-139, § 1, passed 1-8-07; Am. Ord. 10-19, passed 5-24-10; Ord. No. 14-07, art. III, 3-10-14; Ord. No. 14-15, 4-28-14; Ord. No. 17-50, § 5, 8-14-17)

ORDINANCE 22-30

Section 3. Conflict. If any ordinances, or parts of ordinances, are in conflict herewith this Ordinance shall control to the extent of the conflicting provisions.

Section 4. Severability. The provisions of this Ordinance are intended to be severable. If any provision of this Ordinance is determined to be void or is declared illegal, invalid, or unconstitutional by a Court of competent jurisdiction, the remainder of this Ordinance shall remain in full force and effect.

Section 5. Codification. The provisions of this Ordinance shall be made a part of the Code of Ordinances of the City of Port St. Lucie, Florida. The sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions; the word “ordinance” may be changed to “section” or other appropriate word as may be necessary.

Section 6. Effective Date. This Ordinance shall become effective immediately upon final adoption on second reading.

PASSED AND ADOPTED by the City Council of the City of Port St. Lucie, Florida, this ____ day of _____, 2022.

CITY COUNCIL
CITY OF PORT ST. LUCIE

By: _____
Shannon M. Martin, Mayor

ATTEST:

Sally Walsh, City Clerk

APPROVED AS TO FORM:

James D. Stokes, City Attorney