

ORDINANCE NO. 04 - 2021

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, PALM BEACH COUNTY, FLORIDA, AMENDING THE TOWN CODE OF ORDINANCES AT CHAPTER 114 TAXATION, ARTICLE II, LOCAL BUSINESS TAX, AT SECTION 114-43 SCHEDULE, SO AS TO AMEND THE FEES DELINEATED FOR EACH BUSINESS, PROFESSION OR OCCUPATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF ORDINANCES IN CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF PALM BEACH, FLORIDA, AS FOLLOWS:

SECTION 1. Chapter 114 of the Town Code of Ordinances relating to Local Business Taxes, is hereby amended at Section 114-43, SCHEDULE, by increasing Business Taxes as set forth herein.

Sec. 114-43. Schedule.

A business tax is hereby levied upon and shall be collected from every person, firm or corporation exercising the privileges or carrying on or engaging in the business, professions or occupations hereinafter specifically enumerated, as fixed hereinafter; each of such amounts, unless otherwise specifically stated, being the amounts payable as a business tax for exercising such privilege or for carrying on or engaging in such business, profession or occupation mentioned, for each year.

A

ABSTRACTORS OF TITLE	\$ 466.00
ACCOUNTANT, AUDITOR, C.P.A. FIRM (Includes One Professional)	\$ 466.00
ACCOUNTANT, AUDITOR, C.P.A.	\$ 466.00
ADULT ENTERTAINMENT	\$ 1,346.00
ADMINISTRATIVE OFFICE	\$ 377.50
ANSWER PHONE (Support Business Services)	\$ 466.00
APARTMENTS, (See RENTAL DWELLINGS)	

ARCHITECT	\$ 466.00
ART GALLERY, UP TO 400 SQ. FT	\$ 197.75
ART GALLERY, 401 - 2,000 SQ. FT	\$ 466.00
ART GALLERY, 2,001 - 4,000 SQ. FT	\$ 537.50
ART GALLERY, 4,001 - 8,000 SQ. FT	\$ 1,075.00
ART GALLERY, OVER 8,000 SQ. FT	\$ 1,616.00
ARTIST	\$ 357.75
ASTROLOGER, PHRENOLOGIST, CRYSTAL READING, PALM READER, SOOTHSAYER, FORTUNE TELLER AND CLAIRVOYANT	\$ 488.00

B

BAKERY	\$ 233.65
BANK, TRUST COMPANY	\$ 1,348.00
BARBER	\$ 177.75
BARBER, SHOP (Includes One Barber)	\$ 177.75
BEAUTY SHOP (See COSMETOLOGY SALON)	
BICYCLE SHOP, RENTALS	\$ 177.75
BICYCLE SHOP, SALES (See MERCHANTS)	
BOAT DEALER (Yacht Broker)	\$ 357.75
BROADCASTING STATION (Radio Or TV)	\$ 517.50
BROKER	\$ 466.00
BROKERAGE/INVESTMENT COMPANY (Includes One Broker)	\$ 1,348.00
BUSINESS OFFICE ONLY (Two People Maximum)	\$ 233.65

C

CAR RENTAL AGENCY	\$ 716.75
CATERING	\$ 233.65
CHIROPRACTOR	\$ 466.00
COIN-OPERATED MACHINES (Inside, Exclusive Of Newsracks)	\$ 124.20

CONSULTANT	\$	466.00
CONTRACTOR OFFICE (Construction)	\$	517.50
COSMETOLOGIST, INDIVIDUAL	\$	177.75
COSMETOLOGY SALON (Includes One Cosmetologist)	\$	177.75

D

DANCE INSTRUCTOR	\$	233.65
DANCE STUDIO/SCHOOL	\$	466.00
DENTIST	\$	466.00
DINING ROOM, 40 CHAIRS OR LESS (Hotel, Business, Etc.)	\$	233.65
PLUS, FOR EACH CHAIR UP TO 40	\$	3.65
DINING ROOM, OVER 40 CHAIRS (Hotel, Business, Etc.)	\$	466.00
PLUS, FOR EVERY CHAIR	\$	3.65
DINING, CLUB (See DINING ROOM)		

E

ELECTRIC LIGHT COMPANY	\$	404.00
EMPLOYMENT AGENCY	\$	466.00
ENGINEER	\$	466.00

F

FACIALIST, REGISTERED (FA) OR SPECIALIST (FB)	\$	52.60
FULL SPECIALIST	\$	52.60
FULL REGISTRATION	\$	52.60

G

GAS COMPANY	\$	404.00
GOLF COURSE	\$	517.50

H

HEALTH STUDIO	\$	466.00
HOTEL, 10 ROOMS OR LESS	\$	70.50
HOTEL, MORE THAN 10 ROOMS	\$	70.50
PLUS EACH ADDITIONAL ROOM	\$	8.53

I

INSURANCE BROKER, COMPANY/AGENCY	\$	466.00
INSURANCE SALESPERSON	\$	233.65
INTERIOR DECORATOR	\$	466.00
INTERIOR DESIGNER	\$	466.00

J

JEWELER	\$	809.00
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L

LAW FIRM (Includes One Lawyer)	\$	466.00
LAWYER	\$	466.00

M

MASSAGE THERAPIST, INDIVIDUAL	\$	466.00
MASSAGE ESTABLISHMENT (Includes One Massage Therapist)	\$	466.00
MERCHANT, UP TO 400 SQ. FT.	\$	197.75
MERCHANT, 401 - 2,000 SQ. FT.	\$	466.00
MERCHANT, 2,001 - 4,000 SQ. FT.	\$	466.00
MERCHANT, 4,001 - 8,000 SQ. FT.	\$	1,075.00
MERCHANT, OVER 8,000 SQ. FT.	\$	1,616.00
MORTGAGE BROKER	\$	466.00
MORTGAGE COMPANY	\$	466.00
MOTOR SCOOTER AND MOTORCYCLE RENTAL	\$	1,457.00
MUSIC SERVICE	\$	466.00

N

NAIL REGISTRATION (FV) OR NAIL SPECIALIST (FT)	\$	52.60
NEWSPAPER - SEE PUBLISHER		
NIGHTCLUB WITH DANCE FLOOR	\$	1,345.00
NIGHTCLUB WITHOUT DANCE FLOOR	\$	881.00
NURSE	\$	466.00
NURSING AGENCY (Includes One Nurse)	\$	466.00

O

OPTICIAN	\$	466.00
OPTOMETRIST	\$	466.00

P

PARKING GARAGE	\$	466.00
PARKING LOT (See Chapter 22, Article VI, Parking Lots For Further Provisions)	\$	233.65
PHARMACIST (Individual)	\$	466.00
PHARMACY (Includes One Pharmacist)	\$	466.00
PHOTOGRAPHER	\$	233.65
PHYSICIAN	\$	466.00
PRINTING COMPANY	\$	466.00
PROFESSION NOT LISTED	\$	466.00
PROPERTY MANAGEMENT	\$	233.65
PUBLIC RELATIONS	\$	466.00
PUBLISHER	\$	466.00

R

REAL ESTATE BROKER	\$	466.00
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RENTAL DWELLINGS, PER UNIT (Minimum Two Units)	\$	45.25
REPAIR SHOP (Other Than Auto)	\$	466.00
RESTAURANT, 40 CHAIRS OR LESS	\$	233.65
PLUS, FOR EVERY CHAIR UP TO 40	\$	3.65
RESTAURANT, MORE THAN 40 CHAIRS	\$	466.00
PLUS, FOR EACH CHAIR	\$	3.65

S

SAVINGS AND LOAN ASSOCIATION	\$	1,348.00
SCHOOL, PRIVATE	\$	466.00
SECURITY AGENCY, PRIVATE (Includes One Security Officer)	\$	233.65
SECURITY OFFICER, PRIVATE	\$	34.73
SERVICE STATION (Includes Auto Repair)	\$	517.00
SERVICES, UNLISTED	\$	233.65
SWIMMING POOLS, PUBLIC	\$	466.00

T

TALENT AGENCY	\$	466.00
TAXICABS, EACH COMPANY OR STAND	\$	357.85
TELECOMMUNICATIONS COMPANY (Formerly Telegraph)	\$	404.00
TELEPHONE COMPANY	\$	404.00

Nothing in this chapter will be construed as requiring a license tax
for coin-operated telephones

THEATER	\$	1,616.00
PLUS EACH SEAT	\$	2.44
TRAVEL BUREAU/AGENCY	\$	466.00
TRUST AGENCY	\$	1,348.00

U

UNCLASSIFIED BUSINESS NOT LISTED	\$	377.75
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V

VETERINARIAN	\$	466.00
VETERINARIAN ESTABLISHMENT	\$	466.00

Section 2. Severability.

If any provision of this Ordinance or the application thereof is held invalid, such invalidity shall not affect the other provisions or applications of this Ordinance which can be given effect without the invalid provisions or applications, and to this end the provisions of this Ordinance are hereby declared severable.

Section 3. Repeal of Ordinances in Conflict.

All other ordinances of the Town of Palm Beach, Florida, or parts thereof which conflict with this or any part of this Ordinance are hereby repealed.

Section 4. Codification.

This Ordinance shall be codified and made a part of the official Code of Ordinances of the Town of Palm Beach.

Section 5. Effective Date.

This Ordinance shall take effect immediately upon its passage and approval, as provided by law.

PASSED AND ADOPTED in a regular, adjourned session of the Town Council of the Town of Palm Beach on first reading this 12th day of May, 2021, and for second and final reading on this 9th day of June, 2021.

Danielle H. Moore, Mayor

Margaret Zeidman, Town Council President

Bobbie Lindsay, Council President Pro Tem

Julie Araskog, Town Council Member

ATTEST:

Edward A. Cooney, Town Council Member

Queenester Nieves, CMC, Town Clerk

Lewis S. W. Crampton, Town Council Member