

City of Naples
City Code
Sec. 34-79. Schedule of taxes.

There is levied on a business, occupation or profession the following taxes:

Standard Industrial Code	License Category	Fee
7946	AMUSEMENTS, INDOOR THEATER.	
	Per screen	\$57.89
7241	BARBERSHOPS. State license required. Permits incidental sale of barber and beauty supplies.	
	Each chair up to 2	\$23.15
	Each chair over 2	\$11.58
	Maximum each location	\$115.76
7231	BEAUTY SHOPS. State license required. Permits incidental sale of supplies. Includes hairdressing, facial massage, manicuring, and nail salons.	
	Each chair up to 2	\$23.15
	Each chair over 2	\$11.58
	Maximum each location	\$115.76
7949	BOATS. For hire, fishing, cruising, or charter.	
	Per boat	\$57.89
4459	BOATS. Sightseeing or excursion.	
	Per boat	\$57.89
	COIN-OPERATED, VENDING, OR OTHER MACHINES. Every person selling, leasing, renting, distributing or placing for operating any machine, except those machines exempt from licensing. Owner or proprietor of the business premises upon which leased or owned coin-operated equipment/machines are located shall be responsible for payment of the license fee. A separate license is required for each location. Each operator of machines described above shall furnish to the tax collector, at the time of taking out a license therefor, a list showing the address or location where each licensed machine is to be located; the location may be changed without payment of additional license tax, provided that the tax collector is notified of such change and new location within 3 days; a transfer fee per machine as set forth in appendix A to this Code shall be due and payable for each change. Machines exempt from license are cigarette, postage stamps, coin telephones, drinking cups of unadulterated Florida-produced citrus juice, change machines, and soap and bleach dispensers. Additionally, parcel-checking lockers and toilet locks in depots, hotels, and restaurants are exempt.	
	Operator	\$57.89
	Each machine	\$7.17

Standard Industrial Code	License Category	Fee
7943	(01) Amusement machines, Commercial. (Defined as machines or devices, not gambling devices which are played or operated for amusement or score and not for vending merchandise or rendering service, and whether or not a charge is made for play.)	
7949	(02) Service machines, not vending merchandise, i.e., pier viewer.	
5341	(03) Vending machines, vending merchandise of any kind except those listed above as exempt.	
9999	COMPLIMENTARY LICENSES. Per state statutes. Affidavit required.	
	ELECTRIC AND POWER COMPANY. Per franchise agreement.	
7215	LAUNDRY, self-service, coin-operated and/or automatic. Defined as a plant located on property properly zoned for such business. Covers any type machines of a self-service laundry, except vending machines. Machines operated in multiple-family dwellings for the convenience of the tenants and for the use exclusively of the tenants are exempted from this article.	
	First 20 machines	\$57.89
	Each machine in addition thereto	\$2.75
	MERCHANT, general. Permits retail or wholesale sale of merchandise and tangible personal property of all kinds, including food for consumption off the premises, except those businesses/occupations otherwise specifically licensed herein; permits rental and repair of merchandise carried as a regular line, and manufacture of products sold at retail only. Alone or in connection with any other business. Licensed per location, based on average number of employees in preceding 12 months.	
	1 to 15 employees	\$57.89
	16 to 30 employees	\$86.82
	More than 30 employees	\$115.76
7623	(01) Air Conditioning, sales and service.	
4582	(02) Aircraft Agencies, sales and service.	
5932	(03) Antiques, sales and service.	
5722	(04) Appliances, sales and service.	
5952	(05) Arms, including firearms of all kinds. State license required. Secondhand dealers license required if appropriate.	
8411	(06) Art Gallery.	
5399	(07) Arts and Crafts.	
5984	(08) Bottled Gas Dealers.	
7399	(09) Bottled Water Dealer, sale and rental.	
5999	(10) Business Machines.	
7399	(11) Cellular, Mobile Phones.	
5641	(12) Children's Clothing.	
5999	(13) Computers, sales and service.	
5311	(14) Department Stores.	
5331	(15) Discount Stores.	
5714	(16) Draperies and Curtains, retail and custom.	
5699	(17) Fabric Stores.	

Standard Industrial Code	License Category	Fee
5421	(18) Fish Market, state license required.	
5992	(19) Florist.	
5719	(20) Furniture Stores.	
5541	(21) Gas Station, permits retail sale of gasoline and motor oils, tire shop, sale of batteries and vehicle accessories, and incidental sale of tobacco products, soft drinks, and minor food items, not from vending machines. Permitted without additional license required in connection with garage.	
5997	(22) Gift Shop.	
5952	(23) Golf Course Pro Shop, sales and rentals.	
5411	(24) Grocery Stores.	
5999	(25) Hearing Aids, sales and service.	
5971	(26) Jewelry Stores, secondhand dealer's license required if appropriate.	
5611	(27) Men's Clothing Store.	
0192	(28) Peddler of Fresh Fruits, vegetables and products by the growers thereof only. Must file exemption affidavit and quality.	
5999	(29) Pet Shop.	
1311	(30) Petroleum Products Dealer. Permits sale of petroleum products, excluding bottled gas and automobile filling stations.	
5812	(31) Restaurant, Take-Out, alone or in connection with dine-in restaurant.	
5933	(32) Secondhand Dealer.	
5661	(33) Shoe Store.	
5511	(34) Vehicle Dealer, New. Permits agency for sale of new automobiles or other motor-driven vehicles; sale of secondhand vehicles taken in exchange on new vehicles. Sale of accessories and repair of vehicles permitted.	
5521	(35) Vehicle Dealer, Used. Permits sale of used or secondhand vehicles, parts and accessories and service of vehicles.	
5621	(36) Women's Clothing Store.	
5399	(37) All Other Merchants.	
	FIREWORKS VENDOR PROFESSIONALS, licensed as individuals.	\$45.94
	Each individual	\$57.89
8931	(01) Accountant or Auditor. State license required. Certified or non-certified.	
8099	(02) Acupuncturist. State license required.	
6411	(03) Adjusters, Insurance.	
8999	(04) Advisor. State license not required.	
8911	(05) Architect. State license required.	
7399	(06) Appraisers, all others, except real estate and jewelry.	
8999	(07) Artist.	
8111	(08) Attorney.	
7399	(09) Auctioneer. State license required.	
7399	(10) Bondsman. State license required.	
7399	(11) Broker, business opportunities.	
6221	(12) Broker, dealer in merchandise, does not carry stock.	
6161	(13) Broker, mortgages and loans.	

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7399	(14) Broker, yacht, does not carry stock.	
8071	(15) Chemist, Analytical.	
8099	(16) Chiropodist.	
8041	(17) Chiropractor.	
7392	(18) Consultant, state license required; all others, where advice is only service rendered. (See Advisor)	
7339	(19) Court Reporter.	
8021	(20) Dentist.	
8099	(21) Dietician.	
7399	(22) Draftsman, individual, self-employed.	
8999	(23) Electrologist.	
8911	(24) Engineer. State license required.	
6281	(25) Financial Consultant.	
7946	(26) Golf Professional, not operating a store.	
8099	(27) Healing Art. Person licensed by state under Florida basic science law for practice of healing art.	
7399	(28) Jewelry Appraiser.	
7391	(29) Laboratory Technician, self-employed.	
0731	(30) Landscape Architect, self-employed.	
7299	(31) Massage Therapist.	
8099	(32) Naturopath.	
8099	(33) Nurse, self-employed. State license required.	
8099	(34) Occupational Therapist. State license required.	
8099	(35) Optometrist or Optician. State license required.	
8031	(36) Osteopath. State license required.	
8011	(37) Physician and/or Surgeon. State license required.	
8099	(38) Podiatrist. State license required.	
8999	(39) Psychologist. State license required.	
6531	(40) Real Estate Broker.	
6531	(41) Real Estate Appraiser.	
6531	(42) Real Estate Developer.	
8911	(43) Surveyor. State license required.	
0722	(44) Veterinary Surgeon or Veterinarian. State license required.	
	RENTAL AGENCY	
	1 to 10 rental units, per unit	\$4.14
	Over 10 units, each unit	\$2.75
6513	(01) Apartments, Roominghouses.	
6512	(02) Commercial Property.	
7011	(03) Hotels, Motels, Apartment Houses, Roominghouses, furnished or unfurnished. State license required.	
7512	RENTAL AGENCY, AUTOMOBILES	
	Each place of business or operator	\$57.89
	Each car or vehicle over 2	\$2.75

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5812	RESTAURANT, state license required, including soda fountains, cafes, lunch counters, cafeterias, dining rooms, tea rooms, and all establishments where food is sold for consumption on the premises. Permits sale of tobacco and packaged candy without additional license. Alone or in connection with any other business; chairs and stools each to count the same as follows:	
	1--50 seats	\$57.89
	51--100 seats	\$86.82
	101--200 seats	\$115.76
	201 seats and more	\$144.70
	SERVICE ESTABLISHMENT, general. Each person engaged in any business as owner, agent or otherwise, whereby services are performed for the public in return for a consideration. Sale of merchandise or other tangible property in connection with the service performed is permitted. Per Location, based on average number of employees in preceding 12 months:	
	1 to 15 employees	\$57.89
	16 to 30 employees	\$86.82
	More than 30 employees	\$115.76
6541	(01) Abstract and Title Company, includes abstract, land title, and title warranty companies.	
7311	(02) Advertising, writing advertisements for print.	
7312	(03) Advertising, distributing advertising material; other advertising.	
7321	(04) Agencies or Agents. Commercial agency, including the business of furnishing information as to credit ratings.	
8242	(05) Airplane Instruction School.	
4582	(06) Airport Hangar Rental.	
1731	(07) Alarm Systems. State license required.	
7946	(08) Amusement Parks. Includes arcades, amusement parlors, swimming pools, billiard or pool parlors, bowling alleys, regulation of miniature golf courses, parks, and skating rinks.	
7393	(09) Armored Car Service.	
7542	(10) Automobile Detailing.	
7549	(11) Automobile Driving School.	
6022	(12) Banks, Commercial.	
7332	(13) Blueprinting and Reproduction.	
8931	(14) Bookkeeping Service.	
6211	(15) Broker, Agent, Stocks, Bonds, and Other Securities, including investment and securities dealers.	
4111	(16) Bus Companies.	
4141	(17) Bus Companies, Sightseeing.	
3589	(18) Car Washing and Polishing.	
7217	(19) Carpet Cleaners, not connected with laundries.	
5812	(20) Caterer or Catering.	
8211	(21) Child Care. State license required.	
7349	(22) Cleaning Service, janitorial services, house cleaning service.	

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7271	(23) Cleaners/Laundry Agency. No cleaning, pressing or dyeing done on premises. Fur storage and repair permitted.	
7216	(24) Cleaners/Laundry Plant. Cleaning, pressing, or dyeing done on premises. Fur storage and repair permitted.	
7321	(25) Collection Agency, Credit Bureaus, Tax Collection Agencies.	
1511	(26) Contractors, general. State license required.	
1799	(27) Contractors, specialty or subcontractors. State license required.	
7339	(28) Copying and Duplicating Service.	
4212	(29) Courier/Delivery Service.	
7929	(30) Dance Band.	
7911	(31) Dance Studios and Schools. State license required.	
7393	(32) Detective Agency.	
7271	(33) Dressmaking.	
7361	(34) Employment Agency or Agent, including Theatrical Agent.	
7949	(35) Exercise and Physical Fitness (see Health Studios).	
7342	(36) Exterminator, inside buildings and structures only.	
8099	(37) Family Day Care.	
7399	(38) Fire Extinguisher Service.	
7949	(39) Fortuneteller, including occupations of a similar nature.	
7261	(40) Funeral Home.	
7531	(41) Garage. State license required. General keeping, storing, servicing and repairing of motor vehicles, including sale of motor oil, parts, and accessories, but not including sale of new or used vehicles.	
8999	(42) Handyman (affidavit required).	
7949	(43) Health Studio. State registration or certificate of exemption required. Permits sale of merchandise connected therewith.	
8099	(44) Home Health Care. State license required.	
6411	(45) Insurance Agency. Engaged in soliciting or taking applications for, negotiating, effecting or collecting premiums for insurance, whether the insurance companies represented are regularly licensed by the State of Florida or not; and provided that each insurance company represented by said agency shall first have taken out a license as provided herein permitting its operating with any duly licensed agency in the city and provided that there shall be kept on display in a conspicuous place at the agency a permit executed by the city manager permitting the operating of each insurance company represented through the agency hereby licensed.	
6411	(46) Insurance Company. Each insurance company or association operating in the city, through an independent agent and/or agency or through company office. License fees required to be paid by all companies or associations writing casualty, liability, industrial, fire, health, accident, life and other insurance of all kinds and types; including also funeral benefit associations or companies; or associations writing fidelity, court, contract and surety bonds, financial guaranteed and life insurance or guarantees.	
	(47) Interior Designer/Decorator. Does not include sale of merchandise. Merchant license required.	
7392	Not state certified.	
8911	State certified.	
6281	(48) Investment Counselor, not a dealer in securities.	
8071	(49) Laboratory, includes chemical, dental, medical, optical, X-ray, and related. Professionals licensed separately.	

Standard Industrial Code	License Category	Fee
0731	(50) Lawn and Shrubbery Maintenance.	
6159	(51) Loan Agency, other than banks and savings and loan companies.	
6145	(52) Loan Company. State license required.	
7331	(53) Mailing/Addressing.	
4469	(54) Marine. Includes marine ways, dry docks, boat yards, marinas. Care, repair, construction, and related marine activities, as well as incidental retail and boat rental permitted.	
7299	(55) Massage Salon, each location. Provided, however, that if the owner or the establishment is a massage therapist the owner shall not be required to obtain an individual license for such person's own work.	
7398	(56) Model Agency	
8411	(57) Museum, with admission charge.	
7949	(58) Music, furnished by wire and/or transmitted. Operator or dealer, includes installation of music systems for radio broadcasting and/or tape transmitted music, also background music service.	
2711	(59) Newspaper.	
7351	(60) News Bureaus.	
5351	(61) Newspaper Distribution Agency, Independent. (Students under the age of 18, when operating as an individual carrier, are exempt from employee count.)	
5969	(62) Nursery Garden.	
8092	(63) Nursing Homes, Sanitoriums, Hospitals. State license required.	
7393	(64) Patrol Agency. (Including business or service of opening and closing homes and watchperson services therefor.)	
7342	(65) Pest Control. State license required.	
0729	(66) Pet Grooming and Boarding.	
7221	(67) Photographer or Photo Finisher. Permits blueprinting and photostating and sale of finished pictures, including framing. If cameras, photographic supplies, or other merchandise is sold, merchant license required.	
8999	(68) Printing and Laminating Service.	
8999	(69) Pressure Cleaning Service.	
2731	(70) Printing and Publishing Establishments.	
8299	(71) Private Schools, or other educational or training services, studios, instructions operated for profit.	
7392	(72) Promoter (of entertainment, sports, contests, parades, or similar activities, sponsored by civic, fraternal, or religious organizations, including vendors in connection therewith.	
8811	(73) Property Maintenance (other than lawn and landscape service).	
6531	(74) Property Management.	
7392	(75) Public Relations.	
4832	(76) Radio Broadcasting.	
7949	(77) Rental Agency, amusements and recreation.	
7299	(78) Rental Agency, not elsewhere listed.	
7699	(79) Repair Shop, Machine Shop. Excluding shoe repair, automobile repair shops, and all establishments selling merchandise for which a merchant or manufacturer license is required hereunder; includes tool sharpeners, key makers, upholstery and furniture repair.	
6211	(80) Sales Office. (On-site sales, including condominium and interval ownership.)	
6122	(81) Savings and Loan Association.	

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7271	(82) Seamstress, alterations.	
7339	(83) Secretarial Service.	
7251	(84) Shoe Repair Shop. Permits sale of shoe polishes and cleaners, shoe cleaning equipment and shoeshine stand.	
7392	(85) Solicitor of Contributions. Annual state registration required.	
5671	(86) Tailor. Custom clothier, permits pressing and stock of merchandise in connection with tailoring.	
7699	(87) Taxidermist.	
4121	(88) Taxis, For Hire Cars, Limousines. County license to be obtained first.	
4399	(89) Telegraph Company.	
7299	(90) Telephone Answering Service.	
4899	(91) Telemarketing. State registration or certificate of exemption required.	
4721	(92) Travel Agency, including ticket brokers. State license required.	
0731	(93) Tree Surgeons, including tree and/or shrub spraying service. Insurance required.	
7299	(94) Valet Service (parking cars).	
7818	(95) Video, Rental and Repair.	
7341	(96) Window Cleaning Service.	
7549	(97) Wrecker Service, Auto.	
8999	(98) Other Service Businesses.	
8999	SOLICITORS AND PEDDLERS (taking orders for merchandise to be delivered at a later date. (See chapter 10, article II.)	
4226	STORAGE WAREHOUSE:	
	Not exceeding 5,000 square feet	\$57.89
	5,000 to 15,000 square feet	\$86.82
	Exceeding 15,000 square feet	\$115.76
	Permits auction of unclaimed and damaged freight not saleable as new merchandise provided auction is handled by regular employees employed by the licensed storage warehouse.	
	TELEPHONE COMPANY, per franchise agreement.	
	TELEVISION, per franchise agreement. For any type of community television system which distributes television service to individuals, whether the system be antenna type or a microwave type, and whether it is a closed circuit system or not, the license fee shall be as per franchise agreement.	