

ORDINANCE NO. 2007-06-112

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AMENDING ORDINANCE NO. 2004-08-24; TO REPLACE THE TERMS "OCCUPATIONAL LICENSE TAX" AND "OCCUPATIONAL LICENSE" THROUGHOUT WITH THE TERM "LOCAL BUSINESS TAX" AND "LOCAL BUSINESS LICENSE" RESPECTIVELY, PURSUANT TO THE CHANGE IN TERMINOLOGY IN FLORIDA STATUTES; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida State Legislature amended Chapter 205, Florida Statutes, which governs Local Occupational License Tax, to replace references to a "Local Occupational License Tax" with references to "Local Business Tax" effective January 1, 2007, and

WHEREAS, the City's Code of Ordinances should be revised to replace references to a "Occupational License Tax" and "Occupational License" with references to a "Local Business Tax" and "Local Business License", respectively, in order to remain consistent with the terminology used in state law,

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, AS FOLLOWS:

SECTION 1. ADOPTION OF REPRESENTATIONS: The foregoing Whereas Clauses are hereby ratified and confirmed as being true, and the same are hereby made a specific part of this Ordinance.

SECTION 2. The title of Ordinance No. 2004-08-24 is hereby amended as follows:

AN ORDINANCE OF THE CITY OF MIAMI GARDENS, FLORIDA, ADOPTING AN ~~OCCUPATIONAL~~ LOCAL BUSINESS LICENSE TAX PURSUANT TO CHAPTER 205, FLORIDA STATUTES; PROVIDING

FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE;
PROVIDING AN EFFECTIVE DATE.

SECTION 3. That the WHEREAS clauses of Ordinance No. 2004-08-24
are hereby amended as follows:

. . . .
WHEREAS, ~~occupational~~ local business license taxes for the privilege of engaging in or managing any business profession of occupation within the jurisdiction of the City of Miami Gardens have been heretofore collected by Dade County only, in accordance with Section 8A-171 of the Code of Miami-Dade County; and

WHEREAS, the City of Miami Gardens is now fully operational, and is granted the right and ability to enact and enforce its own ~~occupational~~ local business license tax pursuant to Section 205.042, Florida Statutes (1999), which provides that the governing body of an incorporated municipality may levy by appropriate ordinance an ~~occupational~~ local business license' [sic] tax on business professions or occupations within it [sic] jurisdiction; and

WHEREAS, pursuant to Sections 4.9, 8.3 and 8.4 of the Charter of the City of Miami Gardens, the City levied and collected ~~occupational~~ local business license taxes pursuant to Miami-Dade County ~~occupational~~ local business license ordinance; and

WHEREAS, pursuant to Section 205.0315, Florida Statutes, the City of Miami Gardens can adopt its own ~~occupational~~ local business license ordinance based upon the rate structure and classifications adopted by adjacent local governments that have implemented Section 205.0535, Florida Statutes; and

WHEREAS, the City of Miramar has previously adopted an ~~occupational~~ local business license rate structure and classifications and, the City of Miami Gardens would like to impose the rate structure and classifications that have been imposed by Miramar.

SECTION 4. Section 6 of Ordinance No. 2004-08-24 shall now be entitled, "Due date for payment of ~~occupational~~ local business License Tax delinquent payment; penalties."

SECTION 5. Section 7 of Ordinance No. 2004-08-24 entitled, "Procedures for issuance" is hereby amended as follows:

E. Statement of accuracy;

The application form shall contain the following language:

"The undersigned has carefully reviewed this application and all information contained herein has been freely and voluntarily provided. All facts, figures, statements contained in this application are true, correct, and complete to the best of my knowledge and belief. The applicant also acknowledges and understands that the issuance of a City ~~occupational~~ local business license is contingent upon a zoning compliance inspection and in conjunction with the issuance of a City certificate of use and occupancy. Failure to comply with the City's Ordinances may result in revocation of said ~~occupational~~ local business license."

G. Obtaining certificate of use prior to issuance of license. Those businesses required to obtain a certificate of use pursuant to Ordinance number, 2004-14-30 as may be amended, must do so prior to the issuance of an ~~occupational~~ local business license.

J. All ~~occupational~~ local business licenses shall be applied for an issued in the real name of the applicant. In cases where the applicant does or will do business under a fictitious trade name or firm name, the application and license, if issued, will show the real name as well as the fictitious trade or firm name of the applicant. In such case, the applicant will deliver to the City either its application for registration of a fictitious name pursuant to Section 865.09, Florida Statutes, or, if such a name is already registered, shall deliver to the City a Certificate of Status from the Division of Corporations acknowledging the name registration and its current status.

SECTION 6. Section 11 of Ordinance No. 2004-08-24 shall now be entitled, "~~Occupational~~ Local Business License Tax Schedule" and is hereby amended as follows:

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- C. At the time of renewal for all existing ~~occupational~~ local business licenses within the City, said businesses shall receive a renewal credit in the amount of twenty-five dollars (\$25.00). The renewal credit shall be applied by the City to all subsequent renewals. The renewal credit shall not apply to renewals where the tax due is seventy-five dollars (\$75.00) or less.

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SECTION 7. Section 14 entitled "Renewal of License" is hereby amended as follows:

- A. Any current ~~occupational~~ local business license may be renewed for each new license year by the License officer without prior approval of any other departments, provided the applicant signs the following certification:
 - (1) "I the undersigned hereby certifies that the license for which I am now applying is one for a renewal of a current ~~occupational~~ local business license which is now in full force and effect, and that I have not changed the authorized use of the premises and do not plan to make any physical or structural changes to the premises."

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SECTION 8. Section 15 of Ordinance No. 2004-08-24 entitled, "Lost or stolen licenses, issuance of a duplicate" is hereby amended as follows:

A duplicate ~~occupational~~ local business license shall be issued by the City license officer to replace any license or special permit previously issued which as been lost, stolen, defaced or destroyed without any willful conduct on the part of the Licensee upon the filing by the Licensee of an affidavit sworn to before a notary public of this State attesting to that fact and paying to the license officer the fee of \$10.00 to reimburse the City for any expense incidental to executing and delivering each duplicate license.

SECTION 9. Section 17 of Ordinance No. 2004-08-24 shall now be entitled, "~~Occupational~~ Local Business License does not permit illegal activity" and is hereby amended as follows:

A. No license shall be granted until there has been full compliance with all applicable City ordinances and no license which may have been granted without full and complete compliance with the provisions of this article shall be a protection to the applicant in any civil or criminal proceeding. The issuance or possession of a valid ~~occupational~~ local business license obtained under the provisions of this Ordinance does not constitute an approval of any offense, illegal activity or act prohibited by law.

. . . .

SECTION 10. Section 18 of Ordinance No. 2004-08-24 shall now be entitled, "Revocation of ~~occupational~~ Local Business License" and is hereby amended as follows:

The City License Officer is granted authority and is charged with the duty to revoke, refuse to renew or suspend any license heretofore issued as follows:

. . . .

B. Procedure:

- (1) The City License Officer may petition the City Manager (or, in the case of the City Manager, he shall issue a petition) to revoke, suspend or refuse to issue or renew a license on any grounds set forth in Section 18A hereinabove. The petition shall set forth the grounds upon which the petition is issued. Written notice of an administrative hearing and the petition shall be served upon the Licensee by certified mail, return receipt requested at the address in the application not less than five (5) days prior to the administrative hearing. Alternate service may be made by delivery of the petition and notice of hearing to the place of business provide posting thereon five (5) days prior to the hearing. If no appeal is taken by the Licensee as provided herein, the ~~occupational~~ local business license shall be automatically revoked. Upon revocation of the ~~occupational~~ local business license, the Licensee shall immediately cease doing business in any location listed therein.

(2) At any time prior to the expiration of thirty (30) days following the receipt of service of the notice of intent to revoke ~~occupational~~ local business license from the City, the Licensee may request in writing that the City Manager schedule a hearing on the basis that he/she wishes to appeal the pending revocation notice. A hearing will be set by the City License Officer within fifteen (15) days after such Officer is notified in writing by said person that he or she desires a hearing. The Licensee shall receive a minimum of five (5) days written notice of the hearing which shall set forth the time and place for the public hearing on the petition.

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(5) The proceedings at the hearing shall be recorded on tape by the City Clerk and shall be conducted as follows:

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(i) Upon the time period for such appeal having expired, and no such appeal having been filed, or upon the expiration of such appeal procedures resulting in the affirmation of the decision of the City Council or its designated board of a written decision confirming the determination of the City License Officer, the ~~occupational~~ local business license shall stand automatically and immediately revoked and no new license shall be issued. Upon revocation, the Licensee shall immediately cease doing business in any location listed therein.

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SECTION 11. Section 19 of Ordinance No. 2004-08-24 shall now be entitled, "Special Provisions of Revocation of Adult Entertainment Establishment ~~Occupational~~ Local Business Licenses" and is hereby amended as follows:

A. In the event that a person holding a current ~~occupational~~ local business license for the operation of an adult entertainment establishment shall be convicted of any offense involving moral turpitude in connection with the operation of such adult entertainment establishment by a court of competent jurisdiction, the City License Officer shall immediately issue a written notice of intent to revoke the ~~occupational~~ local business license.

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SECTION 12. Appendix A of Ordinance No. 2004-08-24, (License Tax Schedule)
is hereby amended in accordance with Exhibit "A", attached hereto.

SECTION 13. Changing Term throughout the Code.

Any and all other references to the term "Occupational License" or "Occupational License Tax" in any previously adopted City of Miami Gardens Ordinances shall be changed to "Local Business License" or "Local Business License Tax."

SECTION 14. Severability.

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

SECTION 15. Inclusion in Code.

It is the intention of this Council and is hereby ordained that the provisions of this Ordinance shall become and made part of the City of Miami Gardens; that the Sections of this Ordinance may be renumbered or re-lettered to accomplish such intentions, and that the word "Ordinance" shall be changed to Section or other appropriate word.

Section 16. Effective Date.

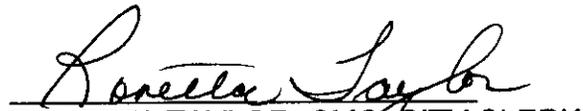
This Ordinance shall become effective immediately upon its final passage.

PASSED ON FIRST READING ON THE 10th DAY OF JANUARY 2007.

ADOPTED AND PASSED BY THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS AT ITS REGULAR MEETING HELD ON THE 24th DAY OF JANUARY, 2007.


SHIRLEY GIBSON, MAYOR

ATTEST:


RONETTA TAYLOR, CMC, CITY CLERK

Prepared by SONJA KNIGHTON DICKENS, ESQ.
City Attorney

SPONSORED BY: DANNY CREW, CITY MANAGER

MOVED BY: Councilwoman Watson
SECONDED BY: Vice Mayor Braynon

VOTE: 7-0

Mayor Shirley Gibson	<u> x </u> (Yes)	<u> </u> (No)
Vice Mayor Oscar Braynon, II	<u> x </u> (Yes)	<u> </u> (No)
Councilman Melvin L. Bratton	<u> x </u> (Yes)	<u> </u> (No)
Councilman Aaron Campbell	<u> x </u> (Yes)	<u> </u> (No)
Councilman André Williams	<u> x </u> (Yes)	<u> </u> (No)
Councilwoman Sharon Pritchett	<u> x </u> (Yes)	<u> </u> (No)
Councilwoman Barbara Watson	<u> x </u> (Yes)	<u> </u> (No)

SECTION 11: APPENDIX A
License Tax Schedule

For the purposes of this section, inventory shall mean the average selling value of annual inventory owned by the business, exclusive of excise tax. License tax fees for the following business occupations and/or professions are hereby levied and imposed as follows, provided that no license or combination of licenses for a single entity at a single business location shall exceed ninety thousand dollars (\$90,000.00).

~~Occupational~~ License taxes for the following business, occupations and/or professions are hereby levied and imposed:

A

(10)	ABSTRACT, TITLE, TITLE INSURANCE, PROP CLOSING ...	150.00
(20)	ACTIVITY COORDINATORS/DIRECTORS - RECREATION ...	100.00
(30)	ADOLESCENT/TEEN RECREATION CENTERS ...	100.00
(40)	ADVERTISING-PRODUCTS AND SERVICES ...	100.00
(50)	AMBULANCE SERVICE ...	100.00
(60)	AMUSEMENT CENTERS ...	200.00
(70)	AMUSEMENT CENTERS 1 TO 25 MACHINES ...	200.00
(80)	AMUSEMENT CENTERS 26 TO 50 MACHINES ...	300.00
(90)	AMUSEMENT CENTERS 51 TO 75 MACHINES ...	450.00
(100)	AMUSEMENT CENTERS 76 TO 100 MACHINES ...	500.00
(110)	AMUSEMENT CENTERS OVER 100 MACHINES-EACH MACHINE ...	7.00
(120)	AMUSEMENT MACHINES-DISTRIBUTORS ...	125.00
(130)	AMUSEMENT MACHINES-EACH MACHINE AS ACCESSORY USE ...	30.00
(140)	AMUSEMENT PARK PER MACHINE ...	100.00
(150)	AMUSEMENT PARKS 1 ...	100.00
(160)	ANIMAL GROOMING ...	100.00
(170)	ANIMAL-CLINIC/HOSPITAL ...	100.00
180)	ANIMAL EXHIBITIONS PER DAY ...	125.00
	<u>(OPEN)</u>	
(190)	ANIMAL EXHIBITIONS PER WEEK ...	300.00
	<u>(OPEN)</u>	
(200)	ANIMAL-KENNEL ...	200.00

(210)	ANSWERING SERVICE ...	100.00
(220)	ANTIQUÉ SHOP ...	125.00
(230)	APARTMENT EACH UNIT	6.00
(240)	ARCHERY/GUN RANGES ...	100.00
(250)	ARMORED CAR SERVICES ...	100.00
(260)	ASTROLOGERS/CLAIRVOYANTS ...	150.00
(270)	AUCTION COMPANIES/STORE ...	700.00
(280)	AUCTIONEERS ...	40.00
(290)	AUTO DEALER RENTAL CARS 1 TO 25 ...	100.00
(300)	AUTO DEALER RENTAL-EACH ADDITIONAL CAR OVER 25 ...	9.00
(303)	<u>AUTO DEALER NEW</u> <u>PLUS PER \$1,000.00 OR FRACTION OF INVENTORY (Max \$5,000.00)</u>	<u>200.00</u> <u>13.00</u>
(305)	<u>AUTO DEALER USED</u> <u>PLUS PER \$1,000.00 OR FRACTION OF INVENTORY (Max \$5,000.00)</u>	<u>200.00</u> <u>13.00</u>
(310)	AUTO DETAILING ...	100.00
(320)	AUTO DRIVING SCHOOL ...	100.00
(330)	AUTO PAINT AND BODY ...	80.00
(340)	AUTO SHIPPING AGENCY ...	100.00
(350)	AUTO TAG AGENCIES ...	60.00
(360)	AUTO WRECKING ...	80.00
(370)	BAKERY'S - AS ACCESSORY USE ...	100.00
B		
(380)	BAKERY'S - RETAIL ...	100.00
(390)	BAKERY'S - WHOLESALE ...	100.00
(400)	BALLROOMS/DANCE CLUB <u>(AS PERMITTED BY CODE)</u> ...	100.00
(410)	BANQUET/PARTY CATERERS ...	40.00

(420)	BANQUET/PARTY CATERERS - AS ACCESSORY USE ...	50.00
(430)	BARBER SHOP - FOR EACH ACCESS ACTIVITY ...	30.00
(440)	BARBER SHOP - EACH CHAIR OVER 5 CHAIRS ...	10.00
(450)	BARBER SHOP - UP TO 5 CHAIRS ...	100.00
(460)	BAR/LOUNGE (W/LIVE, SEE NIGHT CLUB <u>NO DANCING OR ENTERTAINMENT</u>) ...	200.00
(470)	BEAUTY SHOP - FOR EACH ACCESS ACTIVITY ...	50.00
(480)	BEAUTY SHOP/NAIL SALON-1 TO 5 TECHNICIANS/OPERATORS ...	100.00
(490)	BEAUTY SHOP/NAIL SALON, EACH ADDITIONAL OPERATOR OVER 5 ...	10.00
(500)	BICYCLE, SCOOTERS, MOPEDS ETC (SALES, RENTAL, REPAIR) ...	100.00
(510)	BILLIARD HALL - EACH TABLE ...	15.00
(520)	BILLING SERVICE ...	125.00
(530)	BINGO HALL ...	250.00
(540)	BLOOD BANKS/STORAGE FACILITIES ...	200.00
(550)	BLUEPRINTING ...	100.00
(560)	BOATS FOR SALE/RENTAL ...	100.00
(570)	BOILER/MACHINE/FOUNDRIES-SHOPS ...	140.00
(580)	BONDSMEN PROFESSIONAL (CASH) ...	350.00
(590)	BONDSMEN PROFESSIONAL (SURETY) ...	150.00
(600)	BOWLING ALLEY - EACH LANE ...	25.00
(610)	BROKER - CEMETERY ...	125.00
(620)	BROKERAGE FIRMS - COMMODITIES ...	150.00
(630)	BROKERAGE FIRMS - STOCKS, BONDS ...	150.00
(640)	BROKERAGE FIRMS - YACHTS ...	100.00
(650)	BROKERS MORTGAGE LOANS ...	150.00
(660)	BROKERS - CUSTOMS AND OTHERS ...	125.00
(670)	BROKERS - FUTURES OR OPTIONS ...	125.00

(680)	BURGLAR ALARM/MONITORING COMPANIES ...	100.00
(690)	BUS COMPANIES - INTRASTATE ONLY ...	125.00
(700)	BUS COMPANIES - PER EACH BUS ...	50.00

C

(710)	CANTEEN WAGON OR CAFE - EACH VEHICLE ...	100.00
(720)	CAR WASH <u>(PERMANENT STRUCTURES AS PERMITTED BY ZONING ONLY)</u> ...	80.00
(730)	CARPENTER SHOPS ...	100.00
(740)	CARPET AND RUG CLEANING ...	90.00
(750)	CARPET INSTALLATION ...	100.00
(760)	CARPET SALES (NO INVENTORY) ...	100.00
(770)	CEMETERY/MAUSOLEUM ...	120.00
(780)	CHECK CASHING STORE ...	200.00
(790)	CHEMICAL TOILETS ...	100.00
(800)	CHILD CARE SERVICES ...	40.00
(810)	CONCRETE MIXER - EACH TRUCK ...	40.00
(820)	CONSULTANTS - EACH ...	150.00
(830)	CONTRACTORS - BUILDING <u>(FOR OFFICE ONLY)</u> ...	120.00
(840)	CONTRACTORS - GENERAL <u>(FOR OFFICE ONLY)</u> ...	120.00
(850)	CONTRACTORS - SPECIALTY <u>(FOR OFFICE ONLY)</u> ...	100.00
(860)	CONTRACTORS - SUB BUILDING <u>(FOR OFFICE ONLY)</u> ...	100.00
(870)	CONVALESCENT/NURSING HOME ...	80.00
(880)	COUNTRY CLUB ...	450.00
(890)	CREDIT BUREAUS ...	100.00

D

(900)	DATA PROCESSING - SERVICE AGENCY ...	125.00
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(910)	DATA PROCESSING - SOFTWARE DEVELOPMENT ...	150.00
(920)	DEALERS - SECONDHAND FIREARMS ...	200.00
(930)	DEALERS - SECONDHAND GOODS/CONSIGNMENT ...	125.00
(940)	DELIVERY SERVICES ...	100.00
(950)	DELIVERY SERVICES - PER EACH VEHICLE ...	20.00
960)	DIALYSIS CENTERS ...	200.00
(970)	DISC JOCKEY (SEE ENTERTAINMENT) ...	100.00
(980)	DRESSMAKING AND ALTERATIONS ...	100.00
(990)	DRY CLEANING PLANT ...	100.00
(1000)	DRY CLEANING PLANT PICKUP STATION ...	100.00
E		
(1010)	ELECTRIC LIGHT AND POWER COMPANIES ...	500.00
(1020)	EMPLOYMENT AGENCIES ...	125.00
(1030)	ENTERTAINMENT - MOBILE (CLOWN, MAGICIAN ETC) ...	100.00
(1040)	ESCORT SERVICE ...	300.00
(1050)	EXPRESS COMPANIES - INTRASTATE BUSINESS ONLY ...	225.00
(1060)	EXTERMINATORS ...	125.00
F		
(1070)	FINANCIAL INSTITUTIONS-BANKS AND TRUST COMPANIES ...	250.00
(1080)	FINANCIAL INSTITUTIONS-BUILDING AND LOAN ASSOC ...	250.00
(1090)	FINANCIAL INSTITUTIONS-MONEY LENDERS EXCEPT BANKS ...	250.00
(1100)	FINANCIAL INSTITUTIONS-MORTGAGE LOAN COMPANY	200.00
(1110)	FINANCIAL INSTITUTIONS-PERSONAL FINANCE CO. ...	250.00
(1120)	FIRE EXTINGUISHER SERVICES ...	125.00
(1130)	FLEA MARKET ...	1,500.00
(1140)	FLORIST ...	100.00
(1150)	FUNERAL HOME ...	250.00
(1160)	FURNITURE REFINISHERS ...	100.00

G

(1170)	GAS COMPANIES-SELLING BOTTLED GAS ...	100.00
(1180)	GAS COMPANIES-SELLING THRU PIPELINE ...	400.00
(1190)	GOLF COURSE ...	400.00
(1200)	GOLF-DRIVING RANGES/MINIATURE GOLF ...	120.00
(1210)	GRAVEL, SAND, SOD, DIRT - SALES ...	100.00

H

(1220)	HALLS FOR HIRE ...	150.00
(1230)	HEALTH CLUBS ...	125.00
(1240)	HOME HEALTH CARE SERVICES ...	100.00
(1250)	HOSPITALS UP TO 50 BEDS ...	375.00
(1260)	HOSPITALS - EACH BED OVER 50 ...	5.00
(1270)	HOTELS, LODGING HOUSES AND MOTELS-PER ROOM ...	4.00
(2690)	HOUSE CLEANING (See 2690 WINDOW AND HOUSE CLEANING)	

I

(1280)	ICE CREAM VENDORS ... <u>(OPEN)</u>	100.00
(1290)	ICE CREAM VENDORS EACH ADDITIONAL VEHICLE ... <u>(OPEN)</u>	20.00
(1300)	IMPORT AND/OR EXPORT COMPANY ...	125.00
(1310)	INSTRUCTIONAL CLASSES ...	125.00
(1320)	INSURANCE ADJUSTER-EACH ...	60.00
(1330)	INSURANCE AGENCY OFFICE-LOCATED IN CITY ...	125.00
(1340)	INSURANCE AGENT-EACH ...	80.00
(1350)	INSURANCE COMPANIES ...	200.00
(1360)	INSURANCE-TITLE (WITH AN OFFICE) ...	125.00
(1370)	INTERIOR DECORATORS ...	120.00

	J	
(1380)	JANITORIAL ...	125.00
	L	
(1390)	LABOR UNION ORGANIZATIONS ...	250.00
(1400)	LANDSCAPING/GARDENING ...	125.00
(1420)	LAUNDROMAT - EACH MACHINE ...	5.00
(1430)	LAWN MAINTENANCE ...	125.00
(1440)	LAWN MAINTENANCE -EACH ADDITIONAL VEHICLE OR TRUCK ...	20.00
(1450)	LEASING - EQUIPMENT, TRUCKS, TRACTORS ...	200.00
(1460)	LEASING - FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT ...	200.00
(1470)	LIMOUSINE SERVICE (<u>OFFICE ONLY</u>) ...	200.00
(1480)	LIMOUSINE SERVICE - PER EACH ADDITIONAL LIMOUSINE ... (<u>OPEN</u>)	20.00
(1490)	LOCKSMITHS ...	125.00
	M	
(1500)	MACHINE SHOPS ...	50.00
(1510)	MAIL ORDER BUSINESSES ...	125.00
(1520)	MAINTENANCE COMPANIES ...	125.00
(1530)	MANUFACTURE & MANUFACTURING 1-10 PEOPLE ...	150.00
(1540)	MANUFACTURE & MANUFACTURING 11-25 PEOPLE ...	100.00
(1550)	MANUFACTURE & MANUFACTURING OVER 25 PEOPLE ...	200.00
(1560)	MANUFACTURE & MANUFACTURING-EA TRUCK IF TRANSPORTING ...	50.00
(1570)	MARBLE AND GRANITE WORKS ...	100.00
(1580)	MASSAGE SALONS ...	125.00
(1590)	MEDICAL CLINICS ...	200.00
(1600)	MEDICAL/DENTAL LABS ...	200.00

(1610)	MERCHANTS, RETAIL PLUS PER \$1,000 OR FRACTION INVENTORY (MAX - \$6,000)	200.00 13.00
(1630)	MERCHANTS WHOLESALE PLUS PER EA \$1,000 OR FRACTION INVENTORY (MAX - \$90,000)	150.00 0.75
1650)	MESSENGER SERVICE ...	60.00
(1660)	MESSENGER SERVICE- EACH VEHICLE ...	20.00
(1670)	MICRO FILM STORAGE ...	150.00
(1680)	MOBILE HOME PARK ...	300.00
1690)	MOBILE HOME SALES ...	150.00
(1700)	MONUMENTS AND TOMBSTONES ...	100.00
1710)	MOTION PICTURE THEATRE 500-1,000 SEATS ...	375.00
(1720)	MOTION PICTURE THEATRE <u>MORE THAN</u> 1001 SEATS ...	450.00
(1740)	MOTION PICTURE THEATRE - CANDY AND POPCORN CONCESSION ...	40.00
(1750)	MOVING COMPANY W/STORAGE ...	150.00
(1760)	MUSIC/RECORDING STUDIO ...	120.00

N

(1770)	NEWSPAPER PUBLISHERS BUREAU AGENCY ...	125.00
(1780)	NEWSPAPER PUBLISHERS DAILY ...	200.00
(1790)	NEWSPAPER PUBLISHERS NEWSSTANDS VENDING MACHINE <u>(OPEN)</u>	10.00
(1800)	NEWSPAPERS PUBLISHED WKLY, SEMI-MONTH OR MONTHLY ...	120.00
(1810)	NEWSSTANDS ...	50.00
(1820)	NIGHT CLUB ...	400.00
(1830)	NURSERIES TREES/PLANTS ...	100.00

P

(1840)	PACKERS OR SHIPPERS ...	100.00
(1850)	PACKING HOUSES ...	80.00
(1860)	PARCEL DROP SERVICE ...	100.00

(1870)	PARCEL/MESSENGER DELIVER ...	
(1880)	PARCEL/MESSENGER DELIVER PER VEHICLE ...	60.00
(1890)	PARKING LOTS 1 TO 25 CARS ...	10.00
(1900)	PARKING LOTS OVER 26 CARS OR MORE ...	100.00
(1910)	PAWNBROKERS ...	125.00
(1920)	PEDDLERS - STREET VENDORS ...	400.00
	(OPEN)	100.00
(1930)	PHOTO LAB ...	
(1940)	PHOTOGRAPHERS ...	125.00
(1950)	PHOTOGRAPHERS STUDIO - ACCESSORY USE ...	100.00
(1960)	PHOTOGRAPHY STUDIOS ...	125.00
1970)	PIANO TUNERS ...	100.00
(1980)	PRINTING ...	40.00
(1990)	PRIVATE SCHOOLS <u>50 PUPILS OR LESS THAN 50 PUPILS</u> ...	125.00
(2000)	PRIVATE SCHOOLS MORE THAN 50 PUPILS ...	100.00
(2010)	PRODUCTION STUDIO ...	150.00
(2020)	PROFESSIONALS - EACH ...	150.00
(2030)	PROMOTERS ...	120.00
		250.00
	R	
(2040)	REAL ESTATE BROKER WITH NO AGENTS ...	
(2041)	REAL ESTATE BROKER WITH 2 - 4 AGENTS ...	120.00
(2042)	REAL ESTATE BROKER WITH 5 - 25 AGENTS ...	175.00
2043)	REAL ESTATE BROKER WITH 26 - 60 AGENTS ...	225.00
(2044)	REAL ESTATE BROKER WITH OVER 60 AGENTS ...	325.00
(2050)	REAL ESTATE PROPERTY MGMT ...	525.00
(2060)	OPEN	125.00

(2070)	RENTAL CLOTHING/UNIFORMS ...	125.00
(2080)	RENTAL FURNITURE, TOOLS, ELECTRONICS, EQUIPMENT ...	125.00
(2090)	REPAIR WATCH AND JEWELRY ...	100.00
(2100)	REPAIR - APPLIANCES AND ELECTRONICS ...	100.00
(2110)	REPAIR - AUTOMOTIVE ...	125.00
(2120)	REPAIR - BUSINESS MACHINES ...	100.00
(2130)	REPAIR - HEAVY EQUIPMENT ...	125.00
(2140)	REPAIR - MISCELLANEOUS ...	100.00
(2150)	REPRODUCTION - XEROX PHOTOCOPY ...	100.00
(2160)	RESEARCH LABORATORIES ...	150.00
(2170)	RESTAURANTS 0 TO 25 SEATS ...	100.00
(2180)	RESTAURANTS 101 OR MORE ...	300.00
	<u>RESTAURANTS 26 TO 100 PERSONS ...</u>	<u>200.00</u>
(2190)	<u>RESTAURANTS 26 TO 100 PERSONS ...</u>	<u>200.00</u>
	<u>RESTAURANTS 101 OR MORE ...</u>	<u>300.00</u>
(2200)	RESTAURANTS DRIVE IN ...	100.00
(2210)	RETIREMENT ADULT LIVING 1 TO 25 BEDS ...	150.00
(2220)	RETIREMENT ADULT LIVING OVER 26½ BEDS ...	300.00
(2230)	RINKS - SKATING, ROLLER ...	200.00
S		
(2240)	SALES OFFICE NO STOCK ...	100.00
(2240)	SALES OFFICE NO STOCK ...	100.00
(2250)	SALESPERSON ...	100.00
(2260)	SANITATION PER TRUCK ...	100.00
(2270)	SECRETARIAL SERVICE ...	150.00
(2280)	SECURITY COMPANIES ...	125.00
(2290)	SEPTIC TANK CLEANING ...	150.00
(2300)	SERVICE STATIONS/FUEL-BASE ...	100.00

(2310)	SERVICE STATIONS/FUEL-EACH ADDITIONAL PUMP ...	
(2320)	SIGN SHOPS ...	5.00
(2330)	SNACK BARS AS ACCESSORY USE ...	125.00
(2340)	STORAGE 1-50 UNITS FOR RENT ...	60.00
(2350)	STORAGE 51 -OVER <u>51</u> UNITS FOR RENT ...	150.00
(2360)	STORAGE WAREHOUSE ...	300.00
(2370)	STORAGE-BLASTING MATERIALS ...	120.00
(2380)	SWIMMING POOL MAINTENANCE ...	2,000.00
(2390)	SWIMMING POOL MAINTENANCE-EACH TRUCK ...	125.00
	T	20.00
(2400)	TANNING SALONS 1 TO 5 UNITS ...	
(2410)	TANNING SALONS (AS ACCESSORY USE) ...	100.00
(2420)	TANNING SALONS-EACH ADDITIONAL UNIT OVER 5 UNITS ...	50.00
(2430)	TATTOO PARLOR ...	10.00
(2440)	TAX PREPARATION SERVICE ...	150.00
(2450)	TAXICABS 1 TO 3 (<u>OFFICE ONLY</u>) ...	150.00
(2460)	TAXICABS OVER 3 PER EACH CAB ...	100.00
	<u>(OPEN)</u>	20.00
(2470)	TAXIDERMISTS ...	
(2480)	TELECOMMUNICATION SERVICES ...	60.00
(2490)	TELEMARKETING SALES ...	100.00
(2500)	TELEPHONE COMPANIES ...	100.00
(2510)	TELEVISION AND RADIO STATION ...	300.00
(2520)	TOWING SERVICE (WRECKING, HAULING, SALVAGE) ...	200.00
(2530)	TRANSPORTATION PRIVATE SCHOOL - EACH VEHICLE ...	80.00
(2540)	TRAVEL AGENCY ...	50.00
		125.00

(2550)	TRUCKING OR TRANSPORT CO ...	
(2560)	TRUCKING OR TRANSPORT CO-PER EACH TRUCK ...	150.00
(2570)	TRUCK/TRAILER RENTAL OR LEASING ...	40.00
(2580)	TRUCK/TRAILER RENTAL OR LEASING-EACH VEHICLE ...	150.00
	U	20.00
(2590)	UNCLASSIFIED ...	
(2600)	UNIFORM SERVICE (TOWEL, LINEN, DIAPER) ...	120.00
(2610)	UPHOLSTERER ...	125.00
	V	100.00
(2620)	VEHICLE LEASING CO ...	
(2630)	VEHICLE SHOWROOM-NEW VEHICLES ...	150.00
(2640)	VEHICLE SHOWROOM-USED VEHICLES ...	150.00
(2650)	VEHICLE UPHOLSTERY/TOP SHOP ...	200.00
(2660)	VEHICLES WINDOW TINTING ...	125.00
(2670)	VENDING DISTRIBUTOR ...	125.00
(2680)	VENDING - EACH MACHINE AS ACCESSORY USE ...	125.00
	<u>FOR EACH ADDITIONAL MACHINE FROM 2 TO 30</u>	30.00
	<u>FOR EACH ADDITIONAL MACHINE FROM 31 TO 100</u>	12.00
	<u>FOR EACH ADDITIONAL MACHINE FROM 101 TO 99,999</u>	10.00
	W	8.00
(2690)	WINDOW AND HOUSE CLEANING ...	80.00

City of Miami Gardens

1515-200 NW 167th Street
Miami Gardens, Florida 33169



Mayor Shirley Gibson
Vice Mayor Oscar Braynon II
Councilman Melvin L. Bratton
Councilman Aaron Campbell Jr.
Councilman André Williams
Councilwoman Sharon Pritchett
Councilwoman Barbara Watson

MEMORANDUM

To: Mayor and City Council

From: Danny O. Crew, City Manager

Date: January 24, 2007

Re: AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MIAMI GARDENS, FLORIDA, AMENDING ORDINANCE NO. 2004-08-24; TO REPLACE THE TERMS "OCCUPATIONAL LICENSE TAX" AND "OCCUPATIONAL LICENSE" THROUGHOUT WITH THE TERM "LOCAL BUSINESS TAX" AND "LOCAL BUSINESS LICENSE" RESPECTIVELY, PURSUANT TO THE CHANGE IN TERMINOLOGY IN FLORIDA STATUTES;

The Florida State Legislature amended Chapter 205, Florida Statutes, which governs Local Occupational License Tax to replace references to a "Local Occupational License Tax" with references to "Local Business Tax" effective January 1, 2007. The City's Code of Ordinances is required to be revised to replace references to a "Occupational License Tax" and "Occupational License" with references to a "Local Business Tax" and "Local Business License", respectively, in order to remain consistent with the terminology used in state law.

RECOMMENDATION:

It is recommended that the Council adopt this ordinance thereby amending the City's Occupational Licensing Code and City Code of Ordinances, respectively, in order to remain consistent with the terminology used in state law.