

Town of Loxahatchee Groves

EFFECTIVE DATE:

TOWN BASED BUSINESS TAX RECEIPT CHARGES		FEE AMOUNT
CONTRACTOR FIELDS		
General, Residential, Building Contractor		200.00
All Sub Contractor Fields		200.00
ENTERTAINMENT SERVICES		
<i>Adult Entertainment</i>		
Non-refundable Processing Fee		200.00
Annual License Fee		1,500.00
<i>Amusement Parlors/Arcades</i>	1000 sf. or under	100.00
	1001 sf. - 1001 sf. - 5000 sf.	150.00
	over 5000 sf. and up	300.00
Athletic Club/Gym		300.00
Golf Course		400.00
Mini Golf		150.00
<i>Motion Picture Theaters (movies)</i>	up to 300 seats	400.00
	300 - 500 seats	500.00
	over 500 seats	600.00
Night Clubs		400.00
Swimming Pools (public)		150.00
Tennis Courts		150.00
FINANCIAL		
Bail/Bondsman		200.00
Banks		450.00
Brokerage House		300.00
Collection Agencies		150.00
Mortgage Companies		450.00
Savings & Loans		450.00
FOOD SERVICES		
<i>Caterers</i>		
	Fixed base	100.00
	mobile	100.00
Ice Cream Parlor/Soda Fountain/Wagon or Truck		100.00
Restaurants/Snack Bar (Take Out Only)		100.00
<i>Restaurant/Snack Bar</i>	seating (1 - 15)	100.00
	seating (16-50)	250.00
	seating (51-100)	400.00
	seating over 100	550.00
Take Out with Drive Thru		400.00
GENERAL BUSINESS		
Adult Congregate Living Facility		100.00
Advertising Agency		100.00
<i>Auto/Boat Dealership</i>	up to 20 units	350.00
over 20 units		550.00
Auto Detailing		100.00
Auto Wash		100.00

Town of Loxahatchee Groves

TOWN BASED BUSINESS TAX RECEIPT CHARGES		FEE AMOUNT
Bakery		100.00
Bicycle Shop		100.00
Bobcat Service		100.00
Butcher Shop		100.00
Certified Public Accountant		100.00
Child Care (Home)		100.00
Computer Services		100.00
Crematory		100.00
Detective Agency (Guard Service)		100.00
Dog & Pet Grooming		100.00

Dry Cleaners Service	up to 5 employees	100.00
	5 - 10 employees	add \$5.00/per
	over 10 employees	add \$10.00/per
Employment Agencies		100.00
Export/Import Company		100.00
Fence Erector		100.00
Fire Extinguisher Sales, Service		100.00
Fish/Poultry Market		100.00
Florist		100.00
Funeral Home		100.00
Gutters & Downspouts (residential Installation)		100.00
Hearing Aid Services		100.00
Home Inspection Services		100.00
Insurance Agency		100.00
Insurance Company		100.00
Interior Decorator		100.00
Janitorial Services		100.00
Lawn/Landscape Maintenance		100.00
Law Maintenance		100.00
Laundry-Laundromat		100.00
Messenger Service		100.00
Misc. Specialty		100.00
Pet Shop		100.00
Photo Service Shop		100.00
Photographer		100.00
Piano Tuner		100.00
Plant Nursery		100.00
Portable Toilets		100.00
Pressure Cleaning		100.00
Real Estate Agency		100.00
Rental Equipment (all types - including trucks & trailers)		100.00
Rug Cleaners		100.00
Secondhand Clothing		100.00
Sign Painter (non-electric)		100.00
Swimming Pool Cleaning		100.00
Swimming Pool Fence Barrier (installation)		100.00
Tackle Shop		100.00
Tailer/Dressmaker		100.00
Title Company		100.00
Travel Bureaus		100.00
Tree Pruner		100.00
Trucking Company		100.00

Town of Loxahatchee Groves

TOWN BASED BUSINESS TAX RECEIPT CHARGES		FEE AMOUNT
Uniform/Towel/Diaper		100.00
Upholsterer		100.00
Vending Machine ... Fees applies to any business having over 3 vending machines	add	\$25/per machine
The following coin operated machines are and shall be exempt from license hereunder in accordance with Florida State Statutes:		
a. Cigarette vending machines		
b. Federal postage stamp machines		
c. Parcel checking lockers		
d. Toilets		
Venetian/Vertical Blinds		100.00
Water Softening		100.00
Welding (Structural)		100.00
Welding (Non-Structural)		100.00
Window Cleaning		100.00
Window Tinting Services		100.00
HOME BUSINESS OFFICE		100.00
INSTITUTIONAL SERVICES		
Convalescent or Nursing Home		500.00
Private Schools Day Care/Nursery/Kindergarten	1 -15	100.00
	over 15	125.00
MANUFACTURING		
Blueprinting Services (maps, plats, etc.)		100.00
Cabinet Shop		100.00
Card Writing, cutting, engraving		100.00
Concrete Ready Mix/Asphalt		100.00
Machine Shop		100.00
Manufacturing	1 - 4 employees	100.00
	5 - 10 employees	add additional
		\$50/per employee
	over 10 employees	add additional
		\$10/per employee
Newspaper Publisher/weekly, monthly/daily		100.00
Photo Processing		100.00
Print Shop/Publishing		100.00
OFFICE/GENERAL		
Professional Business Office Fee; includes one professional		100.00
each additional professional		100.00
Professional Includes: (Doctors (all fields medical, D.O., dentist, chiropractor, podiatrist), Accountants/Bookeepers, Lawyers, Dentists, Draftsmen, Engineers, Architects, Pharmacists, Veterinarians, Embalmers, Psychologist, Hypnotist (medical purposes), Real Estate Broker		
OTHER		
Decal		5.00
Delinquent Fee: 10% for the month of October plus an additional 5% penalty for each subsequent month of delinquency until paid - not to exceed 25% of annual business tax		
Penalty Fee: doing business without a business tax receipt - 25% of business tax receipt fee		

Town of Loxahatchee Groves

TOWN BASED BUSINESS TAX RECEIPT CHARGES		FEE AMOUNT
Transfer Fee: 10% of annual license tax up to \$25.00; minimum \$3.00.		
RENTAL		
Hotel/Rooming/Boarding/Rental Complex	100.00	
plus \$5.00 per unit		
REPAIRS		
From Trucks (mobile)	100.00	
Gun/Tack Repair	100.00	
Shoe Repair	100.00	
Shops (audio, TV, Electronics, appliances)	100.00	
Watch	100.00	
MERCHANT - RETAIL/WHOLESALE		
Merchant all -	First \$1000 of inventory	100.00
	every \$1000 after	6.00
Notarized statement of inventory (average monthly for 12 mth period) required to calculate fee		
SERVICES		
Barber Shop	100.00	
Beauty Salons	100.00	
Dancing Schools	100.00	
Massage Salon	100.00	
Musica Teacher (Crafts, Baton, Tutors)	100.00	
Nail Salon	100.00	
Tan Salon	100.00	
SPECIALTY SERVICES		
Auctions - Special Events	200.00	
Auction/Permanent Business up to \$1000	200.00	
Auto Repair & Body Shop	200.00	
Auto Service Station/Gas	200.00	
Express Company/Parcel Delivery	200.00	
Pawn Shop	400.00	
Storage Warehouse (mini)	200.00	
UNCLASSIFIED		100.00
UTILITY SERVICES		
Electric Light & Power Company	450.00	
Gas Company	450.00	
Telephone Companies/Systems	450.00	

Adopted: