

## EFFECTIVE DATE:

TOWN BASED BUSINESS TAX RECEIPT CHARGES		FEE AMOUNT
<b>CONTRACTOR FIELDS</b>		
General, Residential, Building Contractor		200.00
All Sub Contractor Fields		200.00
<b>ENTERTAINMENT SERVICES</b>		
<i>Adult Entertainment</i>		
Non-refundable Processing Fee		200.00
Annual License Fee		1,500.00
<i>Amusement Parlors/Acrades</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
<b>FINANCIAL</b>		
Bail/Bondsman		200.00
Banks		450.00
Brokerage House		300.00
Collection Agencies		150.00
Mortgage Companies		450.00
Savings & Loans		450.00
<b>FOOD SERVICES</b>		
<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
Restaurant/Snack Bar		
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
<b>GENERAL BUSINESS</b>		
Adult Congregate Living Facility		100.00
Advertising Agency		100.00
Auto/Boat Dealership		
up to 20 units		350.00
over 20 units		550.00
Auto Detailing		100.00
Auto Wash		100.00

Town of Loxahatchee Groves

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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

<i>Dry Cleaners Service</i>	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 Extenguisher 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



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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
<b>HOME BUSINESS OFFICE</b>			100.00
<b>INSTITUTIONAL SERVICES</b>			
Convalescent or Nursing Home			500.00
Private Schools Day Care/Nursery/Kindergarten	1 -15		100.00
	over 15		125.00
<b>MANUFACTURING</b>			
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
<b>OFFICE/GENERAL</b>			
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			
<b>OTHER</b>			
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 bueinss without a business tax receipt - 25% of business tax receipt fee			

Town of Loxahatchee Groves

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Transfer Fee: 10% of annual license tax up to \$25.00; minimum \$3.00.		
<b>RENTAL</b>		
Hotel/Rooming/Boarding/Rental Complex		100.00
	plus \$5.00 per unit	
<b>REPAIRS</b>		
From Trucks (mobile)		100.00
Gun/Tack Repair		100.00
Shoe Repair		100.00
Shops (audio, TV, Electronics, appliances)		100.00
Watch		100.00
<b>MERCHANT - RETAIL/WHOLESALE</b>		
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		
<b>SERVICES</b>		
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
<b>SPECIALTY SERVICES</b>		
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
<b>UNCLASSIFIED</b>		100.00
<b>UTILITY SERVICES</b>		
Electric Light & Power Company		450.00
Gas Company		450.00
Telephone Companies/Systems		450.00

Adopted: