

A

ABSTRACT AND TITLE COMPANIES

ACCOUNTANTS

ADMINISTRATIVE OFFICE

AGENTS AND AGENCIES:

AIRPLANES, for hire

ANIMAL HOSPITALS

ANIMALS:

(a) Dealers

(b) Exhibitions

AQUARIUMS

ASPHALT, dealers and terminals

ASTROLOGERS

ASTRONOMERS, on streets, charging fee

AUCTIONEERS

No business tax receipt shall be issued to a firm or corporation but to one (1) person named who shall personally do the auctioneering.

AUTOMOTIVE:

(a) Advertising. For profit, with or without any noise-making device

(b) Body and fender shops

(c) For hire. Automobiles or trucks

(d) Garages

Not selling automobiles or trucks and not selling automobile or truck parts at retail or wholesale except as replacement on automobiles and trucks

(e) Greasing. Not operated in connection with other business

(f) Mechanical adjusters. Not paying regular garage or service station license

(g) Motorcycle repairs

(h) Moving van companies

(i) New car dealers

(j) Parking lots, outdoor

(k) Painting

(l) Storage. Places for rent

(m) Taxicabs and other vehicles for hire. Operators and drivers of any taxicab, taxi buses, automobile trucks or other motor vehicles carrying passengers for hire - 1st 3 cars

(n) Tire repairers. Not paying regular garage or service station tax

- (o) U-Drive-It cars
- (p) Used car dealers
- (q) Washing. Not operated in connection with other business
- (r) Wrecking service for dismantling

AWNINGS, manufacturers or erectors

## B

BAKERY

BALL MACHINES, MARBLE MACHINES, PINBALL MACHINES and similar games and machines not specifically covered by this chapter.

BANKS

BARBERSHOPS, up to 3 chairs

BARREL FACTORIES

BATTERY STATIONS, not paying other licenses

BEAUTY PARLORS:

BICYCLE AND MOTORCYCLE REPAIRS.

BICYCLE RINKS

BILL POSTING

BILLIARD PARLORS: Pool, bagatelle and Jenny Lind tables, whether operated or not

BLACKSMITH SHOPS

BOAT BUILDERS:

BONDING COMPANIES.

BONDS (and stocks)

BOOT AND SHOEMAKERS or repairers

BOWLING ALLEYS

BOX FACTORIES

BRICK, STONE OR CEMENT:

Dealers, manufacturers or agents for the sale of brick or stone or cement products, including those soliciting orders for, or having an office in the city and who deliver brick or stone inside or outside the city

BROADCASTING STATIONS, for sales of advertising within the city

BROKERS:

Fruits and vegetables. Selling fruits, vegetables or merchandise exclusively from railroad cars, trucks or boats, from each car, truck or boat

BUILDINGS AND LOAN ASSOCIATIONS or agents, domestic

BUILDING SUPERINTENDENTS

BURIAL VAULTS or other concrete products manufactured for sale, other than building units

BUSINESS COLLEGES

BUTCHERS selling meats at wholesale or retail

C

CABINET SHOPS

CANDY:

- (a) Manufacturers
- (b) Sales wholesale or retail

CANVASSERS:

Book agents or canvassers for sales of books, maps, periodicals, magazines, stationery and similar materials.

CIRCULARS, PAMPHLETS, ETC.

Persons distributing circulars, pamphlets or other advertising matter for persons not taxed by the city to carry on the business thus advertised, per day

- (a) Building materials, hardware, roofing, paints, etc.
- (b) For card writers
- (c) Mail order houses, soliciting
- (d) Representing foreign firms or corporations soliciting orders for or selling furniture, household goods, musical instruments, etc., at retail

CARD WRITERS and engravers or canvassers

CARPENTER SHOPS

CASH REGISTERS, agents or dealers

CIGAR manufacturers

CIRCUSES

CIVIL ENGINEERS

CLAIM AND COLLECTION AGENCIES. (See: Agents and Agencies)

CLAIRVOYANTS, fortunetellers, mind readers and similar occupations

CLEANERS of clothes and dyeing establishments:

CLEANERS of swimming pools

COFFEE ROASTERS, in connection with other business paying tax

COFFINS. Dealers, when not taxed as undertaking establishments

COLD STORAGE PLANTS

CONCERTS for which admission is charged except for church purposes or charity affairs, each performance

CONTEST COMPANIES. Persons conducting contests by offering premiums or other inducements for advertising purposes or for the purpose of stimulating or increasing trade

CONTRACTORS:

- (a) Including general construction, either on a fee basis, contract basis or salary basis
- (b) Contractor, defined. As used in this section, *contractor* shall mean any person contracting to furnish labor, materials or both in connection with specified work.

- (c) Electrical
- (d) Plumbing
- (e) Street and road
- (f) Subcontractors

CRATE FACTORIES

D

DANCE HALLS. Operated in connection with place where food and/or drinks are sold, where admission is charged or where customer pays for music

DANCING SCHOOLS

DEALERS:

DECORATORS, interior

DENTISTS

DIRECTORIES, city, county or state; each person making or offering for sale

DIVINE HEALERS

DOCTORS

DOG EXHIBITIONS

DRIVING RANGE

DRY DOCKS

E

ELECTRIC COMPANIES

ELECTROTHERAPISTS

ENGRAVERS for card writers

ENTERTAINERS for which admission is charged except for church purposes or charity affairs

EQUIPMENT RENTAL

EXHIBITIONS for which admission is charged except for church purposes or charity affairs

EXPRESS COMPANIES

EXTERMINATORS

F

FACTORIES

FAITH HEALERS

FERRIS WHEEL

FERTILIZER, factory and/or mixing plant

FILLING STATIONS

FINANCE COMPANIES and persons other than banks lending money or purchasing, selling or collecting, as a business, notes, mortgages or other evidences of indebtedness

FIRE SALES:

(a) Handling stock of goods valued at over \$1,000.00, but not exceeding \$5,000.00

(b) Handling stock of goods

FISHING POLES, manufacturing cured fishing poles

FLOOR SANDERS

FLORISTS

FOREIGN FIRMS OR CORPORATIONS

FORTUNETELLERS

FOUNDRIES

FREAK EXHIBITIONS

FURNITURE:

Packers, shippers and/or storage

## G

GAMES, such as shuffleboard, throwing balls at figures and the like for profit, per game

GASOLINE:

(a) Retail dealers

(b) Wholesale

(c) Companies selling fuel and/or heating and/or cooking gas or oil and kerosene

GOLDSMITHS

GOLF:

(a) Driving ranges

(b) Miniature

GRAVEL AND SAND, dealers; agents and salesmen

GUARANTY COMPANIES. Persons in the business of making bonds for profit

## H

HATS, cleaning and blocking

HAWKERS or vendors of medicines, drugs or patent medicines or other preparations purporting to possess medicinal virtues (other than licensed pharmacists); and hawkers or peddlers who occupy any part of the street or sidewalk by displaying or crying their wares or who, by music or other entertainment or harangue, endeavor to attract crowds for the purpose of selling their wares, per day (no exceptions)

HERBALISTS and others (except licensed physicians) professing to cure disease, injuries or deformities by drugs, ointments, expedients or devices of any kind

HOSPITALS, private

HOTELS (and Motels):

- (a) If meals are served, a restaurant license must be procured in addition to the license for accommodations.

HOUSE/CONDOMINIUM/APARTMENT RENTALS

HOUSE MOVERS

HOUSES: Builders of, for resale

I

ICE:

- (a) Delivery service, each transportation unit
- (b) Factories and wholesale dealers, each place of business
- (c) Retail dealers

ICE CREAM:

- (a) Retail, if not in conjunction with another business
- (b) Sold from pushcarts

INSURANCE:

- (a) Agencies
  - Each additional broker or solicitor
- (b) Adjusters, resident
- (c) Title insurance
- (d) All other types of insurance companies doing business in the city

INTERIOR DECORATORS

J

JEWELRY REPAIR

JOB PRINTERS

JUNK, shops or dealers, dealing in junk, old iron, rags, etc., including those gathering around the city in wagons or trucks

K

KNIFE AND SCISSORS GRINDERS

L

LAND AND DEVELOPMENT COMPANIES when not paying real estate broker, contractor or builder license

LAUNDERETTES

LIBRARIES, private, renting books

LIGHTNING RODS, selling or erecting:

(a) Agents. (See: Agents and Agencies)

(b) Dealers

LOCKSMITHS

LUBRICATING OIL, kerosene, distillate; delivered by truck where no gasoline pump license is paid, per truck

**M**

MACHINE SHOPS

MANUFACTURERS

MASSEURS

MATTRESSES, repairing and/or manufacturing

MEDIUMS

MERCHANTS, other than those specifically mentioned in this chapter, having a stock of merchandise

MINDREADERS

MINIATURE GOLF

MOTORBOATS, dealers and/or agents

MOTORS, winding

MUSIC MACHINES or electric phonographs run by depositing a coin, per machine

**N**

NEWSPAPERS:

NIGHTCLUBS

NURSERY STOCK, agents or dealers

**O**

OPTICIANS

OPTOMETRISTS

ORCHESTRAS, string or otherwise

ORIENTAL GOODS, dealers and/or agents

OSTEOPATHS

**P**

PACKINGHOUSES and agents and/or dealers

PAWNBROKERS All persons (except banks or bankers) whose business includes or consists of the taking, buying or selling, assignments of or contracts for the purchase, sale, transfer or assignment of wages or salaries earned or to be earned in the future by any persons employed by any other persons

PEANUTS

Selling from pushcarts or stands on streets, each cart or stand or Distributors

PEDDLERS

PET SHOPS

PETROLEUM PRODUCTS:

- (a) Retail dealers
- (b) Wholesale
- (c) Companies selling fuel and/or heating and/or cooking gas or oil and kerosene

PHOTOGRAPHERS

PHYSICIANS

PHYSIOTHERAPISTS

PIANO TUNERS

PILE DRIVERS

PIPE FITTERS

PLANING MILLS

POPCORN:

- (a) And peanut roasters  
Selling from pushcarts or stands on streets, each cart or stand
- (b) Distributors

PRINTERS

PRIVATE HOSPITALS

PROFESSIONS - See specific subject. Local business tax receipts shall be issued in individual names only and are required for each person practicing a profession.

R

RADIO:

- (a) Broadcasting stations, for selling advertising in the city
- (b) Installation and repairs

RAILROAD COMPANIES doing business in the city

REAL ESTATE:

- (a) Brokers, agents and/or dealers



(b) Each solicitor or employee handling sales. This local business tax receipt is required irrespective of whether the agency is selling its own real estate. No exceptions will be granted

RENT-A-CAR, per vehicle

RENTALS (See Tour Guides/Charter Boats and Watercraft)

REPAIR SHOPS

RESTAURANTS, lunch stands and similar establishments

RETREADING (Tires), vulcanizing, exclusive of other local business tax receipts

RINKS:

(a) Permanent. Skating, bicycle, etc. This paragraph applies only to rinks located in permanent installations, and the rink shall be in operation a minimum of one (1) year to qualify for a permanent local business tax receipt. No local business tax receipt under this paragraph shall be issued without approval of the city council, and the closing time of 11:00 p.m. shall be stated in the local business tax receipt

(b) Portable, temporary. Transient amusement businesses (including, but not limited to, skating rinks, bicycle rinks, shows and other amusement businesses) that are not permanent and that will not be housed in a permanent building and will not be in operation within the city a minimum of one (1) year at date of issuance with council approval

S

SAFES, agents and/or dealers, sale or exchange

SAND AND GRAVEL

SAUSAGE MANUFACTURERS, when not in connection with another business

SAW MILLS

SCALES:

Weighing machines (See: Machines)

SCHOOLS:

(a) Business colleges. (See: Business Colleges)

(b) Dancing. (See: Dancing Schools)

SCISSORS AND KNIFE GRINDERS

SEANCES for profit

SEPTIC TANKS, builders

SERVICE STATIONS

SHEET METAL SHOPS

SHIPBUILDING COMPANIES

SHOES:

- (a) Secondhand dealers (when not associated with other retail business)
- (b) Shoemakers or repair

SHOOTING GALLERIES:

Shooting galleries must be located in permanent buildings.

SHOWS:

- (a) Circuses. (See: Circuses)
- (b) Exhibitions of paintings, statues, charts and the like, except when conducted not for profit

SHUFFLEBOARD for profit, per game or device

SIGNS (Manufacturer & Painter)

SNOWBALLS

Stands and the like shall not be operated within the fire zones of the city except in permanent buildings where other businesses are carried on.

SODA FOUNTAINS, serving lunches or sandwiches in addition; not in conjunction with other business

SOFT WATER, service agents

SOLICITORS

SPIRIT MEDIUMS

STEAMSHIPS:

- (a) Agents, for each company represented
- (b) Owners or operators, for each company

STOCKS AND BONDS:

- (a) Agents
- (b) Dealers and/or brokers

STONE QUARRIES or yards

STORAGE:

- (a) Automobiles
- (b) Cold storage
- (c) Warehouses

SUBCONTRACTORS (See: Contractors)

SURETY COMPANIES Persons in the business of making bonds for profit

SURGEONS

SURVEYORS

T

TAILORS, merchant or agent, selling suits to measure

TAR PLANTS

TATTOOING

TAXICABS  
TAXIDERMISTS  
TELEGRAPH COMPANIES  
TELEPHONE COMPANIES  
TERMINALS for storing and shipping gasoline and petroleum products  
THEATERS  
THROWING BALLS AT FIGURES  
TOUR GUIDES/CHARTER BOATS  
TRADING STAMPS - Selling stamps to merchants for sales promotion  
TRAILER PARKS  
TREE SURGEONS  
TURPENTINE STILLs

U

U-DRIVE-IT CARS (See: Automotive)  
UNDERTAKERS  
UPHOLSTERERS, furniture or antiques, when not in connection with another  
taxed business  
USED CAR DEALERS (See: Automotive)

V

VAULTS  
VEGETABLES:  
    Stores and stands where no merchant's tax is paid  
VEHICLES FOR HIRE (See: Automotive)  
VETERINARIANS  
VULCANIZING, retreading exclusive of other local business tax receipts

W

WATERCRAFT RENTALS (when not in connection with another taxed  
business)  
    Paddle Boards....  
    Boats (motorized)....  
    Boats (non-Motorized)..  
WATCH REPAIR  
WELDING, electric or acetylene, when not in connection with another taxed  
business  
WELL DRILLERS, with power equipment  
WINE (See: Beer)  
WOODWORKERS  
WOODYARDS

WOODWORKING FACTORIES  
WRECK SALES

*(Ord. No. 87-0-19, § 1, 9-22-87; Ord. No. 89-0-16, § 1, 9-29-89; Ord. No. 93-0-8, §§ 1—5, 8-9-93; Ord. No. 95-0-8, § 6, 7-10-95; Ord. No. 03-0-06, § 1, 2-24-2003; Ord. No. 03-0-20, § 1, 9-8-2003)*