

Exhibit A  
BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009

| CATEGORY  | CODE<br>SECTION | FEE<br>AMOUNT   | PROPOSED<br>NEW FEE     |
|---|-----------------|-----------------|-------------------------|
| <hr/>   |                 |                 |                         |
| <b>OCCUPATIONAL LICENSE FEES</b>  | (Ch. 18)        |                 |                         |
| Application fee (Nonrefundable)<br>Businesses, Occupations or Professions:  |                 | 20.00           | <b>21.00</b>            |
| MINIMUM OCCUPATIONAL LICENSE FEE  |                 | 25.00           | <b>26.00</b>            |
| ABSTRACTORS OF TITLE: Each individual firm or corporation<br>conducting business of abstracting titles, either in part or whole   |                 | 122.00          | <b>128.00</b>           |
| ADVERTISING:  |                 |                 |                         |
| (a) Agency, agents, canvassers, or solicitors (where no other<br>applicable classification), includes "Welcome Wagon" greeting<br>service & public relations, each agent  |                 | 91.00           | <b>96.00</b>            |
| (b) Aerial advertising: \$5 per trip or six-month license   |                 | 61.00           | <b>64.00</b>            |
| (c) Person distributing circulars, pamphlets or other advertising<br>matter, except local merchants advertising in this way<br>their own goods & merchandise. (Not to be placed or handed<br>into autos or thrown on streets, placed under doors<br>only, police I. D. required)  |                 | 91.00           | <b>96.00</b>            |
| ALCOHOLIC BEVERAGES: vendors not serving food   |                 | 13.00           | <b>14.00</b>            |
| AMUSEMENT MACHINE ESTABLISHMENTS:<br>Establishments which have amusement machines as either sole or<br>principal use  |                 | 608.00          | <b>638.00</b>           |
| AMUSEMENT MACHINES. Electric game machines or devices,<br>including video games; other amusement devices including<br>but not limited to jukeboxes, pinball or any other mechanical<br>machine, other than those dispensing merchandise, coin-operated<br>or otherwise, license must be displayed on each machine:  |                 |                 |                         |
| (a) Distributor (other than radio or TV)<br>Each machine in service   |                 | 183.00<br>37.00 | <b>192.00<br/>39.00</b> |
| (b) Radio or TV distributor<br>Each machine in service  |                 | 61.00<br>1.74   | <b>64.00<br/>1.83</b>   |
| (c) No occupational license fee shall be payable in respect to<br>amusement Machines installed in multifamily dwellings<br>containing 5 or more units, where such machines are<br>maintained therein on temporary basis (not to exceed 90<br>days in any calendar year.); provided that schedules of use<br>or maintenance every such machine have been furnished to<br>City Clerk who shall maintain a record thereof. |                 |                 |                         |

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| AMUSEMENT PARKS: Circus & Carnival; persons operating amusement parks within which are operated merry-go-rounds, roller coaster, theatrical & other exhibitions, shows & performances, shall pay tax for devices, shows, exhibitions & all other forms of diversions & amusement permanently carried on in such park |              | 1,216.00   | <b>1,277.00</b>  |
| ANIMAL GROOMING SERVICE  |              | 61.00      | <b>64.00</b>     |
| APARTMENTS, BOARDING AND ROOMING HOUSES, MOTELS AND HOTELS:  |              |            |                  |
| (a) Two rooms or apartments (duplexes)   |              | No charge  |                  |
| (b) Over two rooms, each room  |              | 3.68       | <b>3.86</b>      |
| (c) Over two apartments, each apartment  |              | 3.68       | <b>3.86</b>      |
| AQUARIUM   |              | 91.00      | <b>96.00</b>     |
| ARCHERY RANGE  |              | 1,216.00   | <b>1,277.00</b>  |
| ARMOURED CARS  |              | 122.00     | <b>128.00</b>    |
| ARMS: Dealers in, including pistols, bowie knives, slingshots, brass knuckles, Springfield rifles or dirk knives, shall register name of person to whom such article was sold  |              | 244.00     | <b>256.00</b>    |
| AUCTION GALLERY  |              | 1,519.00   | <b>1,595.00</b>  |
| AUCTION SHOPS: Owners or managers temporary auction shops for each place of business (in addition to auctioneer's fee)   |              | 244.00     | <b>256.00</b>    |
| AUCTION, REAL ESTATE (per day)   |              | 244.00     | <b>256.00</b>    |
| AUCTIONEERS: For each day actually working   |              | 61.00      | <b>61.00</b>     |
| AUTO DRIVING SCHOOL  |              | 122.00     | <b>128.00</b>    |
| AUTO RENTAL OR LEASING:  |              |            |                  |
| (a) Three vehicles or less   |              | 116.00     | <b>122.00</b>    |
| (b) Each additional vehicle  |              | 24.00      | <b>25.00</b>     |
| AUTOMOBILE AGENCIES: Or persons engaged in sale of autos, auto trucks, shall pay for each place of business  |              | 244.00     | <b>256.00</b>    |
| AUTOMOBILE GARAGES: For keeping, storing, caring for, repairing autos or other motor vehicles, belonging to public   |              | 122.00     | <b>128.00</b>    |
| AUTOMOBILE MECHANIC: Providing tune-up service (no oil change) at residence of owner. Must have business address in City   |              | 91.00      | <b>96.00</b>     |
| AUTO SHIPPING AGENCY OR DRIVEWAYSERVICE (\$5,000 surety bond)  |              | 122.00     | <b>128.00</b>    |
| AUTO TAG AGENCY  |              | 61.00      | <b>64.00</b>     |
| BAGGAGE WAGONS OR DRAYS: Including moving companies, doing freight, transport transfer business, when motor vehicles are used in such business (parcel delivery), each car   |              | 61.00      | <b>64.00</b>     |
| BAKERIES: Owner or manager of  |              | 91.00      | <b>96.00</b>     |
| BANKS: Banks & trust companies, persons doing banking business, whether incorporated or not  |              | 547.00     | <b>574.00</b>    |

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| -----   |   |            |                  |
| BARBER SHOPS:   |   |            |                  |
|   | (a) First two chairs  | 61.00      | <b>64.00</b>     |
|   | (b) Each Additional Chair                                   | 13.00      | <b>14.00</b>     |
| BATHS: Owners or managers Turkish, Russian, vapor or other baths, when operated for profit & when paying no other license                             |   |            |                  |
|   |   | 122.00     | <b>128.00</b>    |
| BEAUTY PARLORS  |   |            |                  |
|   |   | 85.00      | <b>89.00</b>     |
| BICYCLE REPAIR SHOPS: Owners or managers of, who are also Engaged in selling bicycles, including repairs of gasoline motors up to twenty-five (25) hp |   |            |                  |
|   |   | 61.00      | <b>64.00</b>     |
| BILLIARD PARLORS: Kept for use or profit  |   |            |                  |
|   | Each table  | 30.00      | <b>32.00</b>     |
|   | (If one coin-operated only, see "Amusement Machines")       |            |                  |
| BLOOD PRESSURE TESTING  |   |            |                  |
|   |   | 61.00      | <b>64.00</b>     |
| BOAT BUILDERS: Persons building boats shall be required to pay license tax as follows:  |   |            |                  |
|   | (a) Building boats up to 10 tons                            | 122.00     | <b>128.00</b>    |
|   | (b) Building boats 10 tons & over                           | 244.00     | <b>256.00</b>    |
| BOATHOUSES: Or boatyards, owners or managers of, keeping boats for hire or storage  |   |            |                  |
|   |   | 122.00     | <b>128.00</b>    |
| BOAT RENTALS  |   |            |                  |
|   | Each boat   | 6.30       | <b>6.62</b>      |
| BOAT TAXI OPERATION (includes fee for first boat taxi)  |   |            |                  |
|   | Each additional boat taxi                                   | 122.00     | <b>128.00</b>    |
| BONDSMEN  |   |            |                  |
|   |   | 183.00     | <b>192.00</b>    |
| BOOK BINDERY: Owners or managers of   |   |            |                  |
|   |   | 61.00      | <b>64.00</b>     |
| BOTTLING WORKS AND SODA WATER FACTORIES   |   |            |                  |
|   |   | 364.00     | <b>382.00</b>    |
| BOWLING ALLEYS OR BOX BALL ALLEYS:  |   |            |                  |
|   | Owners of or managers of, up to three alleys                | 122.00     | <b>128.00</b>    |
|   | Each additional alley                                       | 13.00      | <b>14.00</b>     |
| BRICKYARDS: Including manufacture of concrete blocks, etc.  |   |            |                  |
|   |   | 122.00     | <b>128.00</b>    |
| BRIDGE CLUB   |   |            |                  |
|   |   | 122.00     | <b>128.00</b>    |
| BROKERS:  |   |            |                  |
|   | (a) Dealing in bonds & stocks (state registration required) | 547.00     | <b>574.00</b>    |
|   | (b) Dealing in insurance                                    | 183.00     | <b>192.00</b>    |
|   | (c) Dealing in merchandise                                  | 183.00     | <b>192.00</b>    |
|   | (d) Dealing in land & land option                           | 183.00     | <b>192.00</b>    |
|   | (e) Dealing in real estate (see "Real Estate")              |            |                  |
| BURGLAR ALARM SYSTEMS   |   |            |                  |
|   |   | 61.00      | <b>64.00</b>     |
| CABLE T.V.  |   |            |                  |
|   |   | 244.00     | <b>256.00</b>    |
| CANTEEN: Each vehicle   |   |            |                  |
|   |   | 61.00      | <b>64.00</b>     |

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| CARPENTER SHOP OR WOODWORK SHOP   |              | 91.00      | <b>96.00</b>     |
| CAR WASH AND/OR WAXING:   |              |            |                  |
| (a) Operating from established location   |              | 122.00     | <b>128.00</b>    |
| (b) Mobile  |              | 91.00      | <b>96.00</b>     |
| CATERING:   |              |            |                  |
| (a) With other place of business  |              | 30.00      | <b>32.00</b>     |
| (b) Not with other place of business  |              | 61.00      | <b>64.00</b>     |
| CEMENT, CONCRETE, PLASTER OR ARTIFICIAL STONE:  |              |            |                  |
| Manufacturers of, or contractors dealing in   |              | 122.00     | <b>128.00</b>    |
| CHRISTMAS TREES (Clean-up bond required)  |              | 61.00      | <b>64.00</b>     |
| CIGARS AND TOBACCOS: Dealers in, wholesale and retail   |              | 61.00      | <b>64.00</b>     |
| CLAIMS AND COLLECTION AGENCIES:   |              |            |                  |
| Not taxed as banks & lawyers, each agent  |              | 122.00     | <b>128.00</b>    |
| CLOTHING: Dealers in second-hand, each place  |              | 91.00      | <b>91.00</b>     |
| CLOTHING ALTERATIONS  |              | 61.00      | <b>64.00</b>     |
| COIN DEALERS  |              | 61.00      | <b>64.00</b>     |
| COMMISSION MERCHANTS:   |              |            |                  |
| (a) Handling shipments on consignment or commission only  |              | 91.00      | <b>96.00</b>     |
| (b) Carrying a stock of merchandise, fruits, vegetables, truck, etc., who buy & sell outright retail or wholesale   |              | 91.00      | <b>96.00</b>     |
| COMMISSION MERCHANTS OF PRODUCE:  |              |            |                  |
| Not maintaining place of business in City of Hallandale, but delivering & selling produce   |              | 61.00      | <b>64.00</b>     |
| CONTRACTORS:  |              |            |                  |
| (a) General-Building (unlimited)  |              | 122.00     | <b>128.00</b>    |
| (b) Engineering-Including structure & reinforced iron & steel, utility installation, bridge, bulk-heading, drainage excavating, sewer construction, dredging, irrigation system, pile-driving, bulk-heading & sea wall construction, sidewalks & street grading & paving, & similar work, either or all |              | 122.00     | <b>128.00</b>    |
| (c) Sub-General   |              | 91.00      | <b>96.00</b>     |
| (d) Subcontractors and others:  |              |            |                  |
| (1) Air conditioning & refrigeration  |              | 61.00      | <b>64.00</b>     |
| (2) Awning (cloth)  |              | 61.00      | <b>64.00</b>     |
| (3) Carpet installation   |              | 61.00      | <b>64.00</b>     |
| (4) Electrical  |              | 61.00      | <b>64.00</b>     |
| (5) Elevator  |              | 61.00      | <b>64.00</b>     |
| (6) Floor sanding   |              | 61.00      | <b>64.00</b>     |
| (7) Gas fitting, pipe fitting & heating   |              | 61.00      | <b>64.00</b>     |
| (8) Jalousie  |              | 61.00      | <b>64.00</b>     |
| (9) Landscape, tree surgeon and trimming  |              | 61.00      | <b>64.00</b>     |

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| (10) Lathing  |                     | 61.00             | <b>64.00</b>            |
| (11) Mason and cement   |                     | 61.00             | <b>64.00</b>            |
| (12) Moving & wrecking (houses)   |                     | 61.00             | <b>64.00</b>            |
| (13) Ornamental iron, bronze and steel  |                     | 61.00             | <b>64.00</b>            |
| (14) Plumbing   |                     | 61.00             | <b>64.00</b>            |
| (15) Painting   |                     | 61.00             | <b>64.00</b>            |
| (16) Plastering & cement  |                     | 61.00             | <b>64.00</b>            |
| (17) Plate glass & glazier  |                     | 61.00             | <b>64.00</b>            |
| (18) Residential contractor (2-story residences maximum)  |                     | 61.00             | <b>64.00</b>            |
| (19) Sandblasting   |                     | 61.00             | <b>64.00</b>            |
| (20) Sign   |                     | 61.00             | <b>64.00</b>            |
| (21) Steam fitting  |                     | 61.00             | <b>64.00</b>            |
| (22) Steel, reinforcing   |                     | 61.00             | <b>64.00</b>            |
| (23) Septic tank  |                     | 61.00             | <b>64.00</b>            |
| (24) Sewer  |                     | 61.00             | <b>64.00</b>            |
| (25) Sheet metal  |                     | 61.00             | <b>64.00</b>            |
| (26) Sprinkler system (all kinds)   |                     | 61.00             | <b>64.00</b>            |
| (27) Steel erection   |                     | 61.00             | <b>64.00</b>            |
| (28) Storm shutters   |                     | 61.00             | <b>64.00</b>            |
| (29) Solar water heating  |                     | 61.00             | <b>64.00</b>            |
| (30) Swimming pool or technician  |                     | 61.00             | <b>64.00</b>            |
| (31) Television installation  |                     | 61.00             | <b>64.00</b>            |
| (32) Tile, terrazzo & granite   |                     | 61.00             | <b>64.00</b>            |
| (33) Pile drivers for public hire or contracting  |                     | 61.00             | <b>64.00</b>            |
| (34) Well drilling  |                     | 61.00             | <b>64.00</b>            |
| (35) Venetian blinds  |                     | 61.00             | <b>64.00</b>            |
| (36) Unclassified (not included in above)   |                     | 61.00             | <b>64.00</b>            |
| CONCESSIONS: Candy, gum, cold drinks  |                     | 61.00             | <b>64.00</b>            |
| CONVALESCENT HOME   |                     | 122.00            | <b>128.00</b>           |
| CREDIT BUREAU   |                     | 61.00             | <b>64.00</b>            |
| <b>DAIRIES AND DEALERS IN MILK, CREAM OR DAIRY PRODUCTS:</b>  |                     |                   |                         |
| (a) Delivery or selling milk to customers having local place of business                                    |                     | 61.00             | <b>64.00</b>            |
| (b) Vehicle delivery & selling milk or milk products without place of business in city limits, each vehicle |                     | 61.00             | <b>64.00</b>            |
| DANCE HALL (Instruction)  |                     | 122.00            | <b>128.00</b>           |
| DIRECTORIES: Each person making or offering for sale  |                     | 91.00             | <b>96.00</b>            |
| DENTAL LABORATORY   |                     | 122.00            | <b>128.00</b>           |

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| <b>DRY CLEANERS:</b>   |                     |                   |                         |
| (a) Cleaning, pressing, dyeing (clothes)   |                     | 91.00             | <b>96.00</b>            |
| (b) Each agent or solicitor of out-of-town concerns  |                     | 91.00             | <b>96.00</b>            |
| (c) Towel and/or linen supply  |                     | 91.00             | <b>96.00</b>            |
| <b>DYE WORKS AND STEAM CLEANERS: (Carpet cleaners)</b>   |                     | 61.00             | <b>64.00</b>            |
| <b>ELECTRIC LIGHT AND POWER COMPANIES:</b>   |                     |                   |                         |
| Manufacturing or distributing electric current   |                     | 364.00            | <b>382.00</b>           |
| <b>EMPLOYMENT AGENCY</b>   |                     | 91.00             | <b>96.00</b>            |
| <b>EXPRESS COMPANIES</b>   |                     | 244.00            | <b>256.00</b>           |
| <b>EXTERMINATORS (State license needed)</b>  |                     | 122.00            | <b>128.00</b>           |
| <b>EXHIBITION: Where fee charged or sale of goods (license for every event required-no half year)</b>  |                     | 61.00             | <b>64.00</b>            |
| <b>FIRE EXTINGUISHERS: Sales &amp; Service</b>   |                     | 91.00             | <b>96.00</b>            |
| <b>FISH MARKET: Handling fish &amp; poultry</b>  |                     | 91.00             | <b>96.00</b>            |
| <b>FLEA MARKET: (Conditional use; Commission approval)</b>   |                     | 1,823.00          | <b>1,914.00</b>         |
| Vendor Permits (each space)  |                     | 1.30/Day          | <b>No Change</b>        |
| <b>FLORISTS OR DEALERS IN FLOWERS</b>  |                     | 61.00             | <b>64.00</b>            |
| <b>FORTUNE TELLERS</b>   |                     |                   |                         |
| Application Fee  |                     | 105.00            | <b>110.00</b>           |
| License Fee  |                     | 331.00            | <b>348.00</b>           |
| <b>FRUITS AND VEGETABLES:</b>  |                     |                   |                         |
| (a) Retail place of business   |                     | 61.00             | <b>64.00</b>            |
| (b) Trucks or moving vehicles selling Wholesale or retail fruits or vegetables not raised by owner of vehicle & no local place of business maintained within city limits |                     | 122.00            | <b>128.00</b>           |
| (c) Selling from freight cars  |                     | 122.00            | <b>128.00</b>           |
| (d) Selling from push cart   |                     | 61.00             | <b>64.00</b>            |
| <b>FUNERAL HOMES</b>   |                     | 122.00            | <b>128.00</b>           |
| <b>FURNITURE DEALERS: (Secondhand, including disposal sales)</b>   |                     | 183.00            | <b>192.00</b>           |
| <b>FURNITURE REFINISHERS</b>   |                     | 61.00             | <b>64.00</b>            |
| <b>GAMES AND DEVICES: See "Amusement Machines"</b>   |                     |                   |                         |
| <b>GARBAGE AND WASTE</b>   |                     | 183.00            | <b>192.00</b>           |
| <b>GARDENING</b>   |                     | 61.00             | <b>64.00</b>            |
| <b>GAS COMPANIES:</b>  |                     |                   |                         |
| (a) Manufacturing, distributing or selling gas thru pipe lines   |                     | 364.00            | <b>382.00</b>           |
| (b) Selling or distributing bottled gas (merchants' license required if equipment sold)  |                     | 61.00             | <b>64.00</b>            |
| <b>GASOLINE: Wholesale dealers in, each place of business</b>  |                     | 122.00            | <b>128.00</b>           |

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| <hr/>  |                     |                          |                         |
| GASOLINE SERVICE STATIONS (Merchants' license required if merchandise sold other than petroleum products): |                     | 49.00                    | <b>51.00</b>            |
| Each pump  |                     | 13.00                    | <b>14.00</b>            |
| GOLF COURSE:   |                     |                          |                         |
| (a) Including pro shop & driving range - all on same premises  |                     | 486.00                   | <b>510.00</b>           |
| (b) Miniature  |                     | 61.00                    | <b>64.00</b>            |
| GOLF RANGES  |                     | 183.00                   | <b>192.00</b>           |
| GREETING CARDS   |                     | 61.00                    | <b>64.00</b>            |
| GUARD AGENCY, SECURITY OR WATCHMAN   |                     | 61.00                    | <b>64.00</b>            |
| HALLS FOR HIRE   |                     | 183.00                   | <b>192.00</b>           |
| HAT CLEANING AND BLOCKING  |                     | 61.00                    | <b>64.00</b>            |
| HATCHERIES   |                     | 122.00                   | <b>128.00</b>           |
| HEALTH SALON   |                     | 122.00                   | <b>128.00</b>           |
| HOME MAINTENANCE SERVICE (Not janitorial)  |                     | 61.00                    | <b>64.00</b>            |
| HOME OCCUPATION (Restricted)   |                     | <b>50% of listed fee</b> |                         |
| HOSPITAL FOR ANIMALS: (operated by a duly licensed veterinarian)   |                     | 122.00                   | <b>128.00</b>           |
| HOSPITALS:   |                     |                          |                         |
| (a) General (other than psychiatric)   |                     | 122.00                   | <b>128.00</b>           |
| (b) Psychiatric (by commission action)   |                     | 183.00                   | <b>192.00</b>           |
| ICE CREAM:   |                     |                          |                         |
| (a) Manufacturing of, selling at wholesale.  |                     | 122.00                   | <b>128.00</b>           |
| (b) Parlor   |                     | 61.00                    | <b>64.00</b>            |
| (c) Street wagons or carts, selling retail, for each cart or wagon   |                     | 61.00                    | <b>64.00</b>            |
| ICE FACTORIES: Including cold storage plants connected therewith & right to sell wholesale. & retail       |                     | 122.00                   | <b>128.00</b>           |
| ICE VENDING MACHINES   |                     | 30.00                    | <b>32.00</b>            |
| ICE WAGONS: Peddling on streets not owned & operated by ice factories who pay license., each               |                     | 61.00                    | <b>64.00</b>            |
| INSURANCE ADJUSTERS: Office  |                     | 91.00                    | <b>96.00</b>            |
| INSURANCE AGENTS: Each agent or Solicitor (residence) each agent or solicitor of same company              |                     | 61.00                    | <b>64.00</b>            |
| INSURANCE COMPANIES:   |                     |                          |                         |
| (a) Including fire, accident, liability, life, surety & plate glass, each company                          |                     | 183.00                   | <b>192.00</b>           |
| (b) Sick & funeral benefit companies or associations, each   |                     | 122.00                   | <b>128.00</b>           |
| INSURANCE RATE MAKERS OR RATE AGENT: Traveling   |                     | 61.00                    | <b>64.00</b>            |
| INTERIOR DECORATORS: (Insurance required)  |                     | 122.00                   | <b>128.00</b>           |

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|--|--------------|------------|------------------|
| JANITORIAL SERVICE AND MAID SERVICE  |              | 91.00      | <b>96.00</b>     |
| JEWELRY: (Other merchandise sales, See "Merchant")   |              | 183.00     | <b>192.00</b>    |
| JEWELRY BROKERS: Lending on jewelry pledged for debt & not general pawn brokerage business |              | 364.00     | <b>382.00</b>    |
| JUNK DEALERS:  |              |            |                  |
| (a) Having local place of bus.   |              | 122.00     | <b>128.00</b>    |
| (b) Itinerant, each vehicle  |              | 183.00     | <b>192.00</b>    |
| KEROSENE DEALERS: Solicitors, agents or distributors selling and delivering from vehicles  |              | 91.00      | <b>96.00</b>     |
| LABOR UNION ORGANIZATIONS  |              | 303.00     | <b>318.00</b>    |
| LANDSCAPING: Gardening   |              | 61.00      | <b>64.00</b>     |
| LAND DEVELOPMENT COMPANY   |              | 122.00     | <b>128.00</b>    |
| LAUNDRIES: See "Dry Cleaners":   |              |            |                  |
| (a) Coin-operated, up to 20 machines   |              | 91.00      | <b>96.00</b>     |
| (b) Each additional machine  |              | 3.15       | <b>3.31</b>      |
| LIGHTNING RODS: Dealers permanently located or nonresident                                 |              | 61.00      | <b>64.00</b>     |
| LOAN AGENTS:   |              |            |                  |
| (a) Personal, household, automotive  |              | 183.00     | <b>192.00</b>    |
| (b) Not taxed as bankers or lawyers, loaning on real estate, each agent                    |              | 183.00     | <b>192.00</b>    |
| LOCKSMITHS AND TRUNK REPAIRERS: Who pay no other licenses                                  |              | 61.00      | <b>64.00</b>     |
| LUMBER DEALERS:  |              |            |                  |
| (a) Carrying stock on hand and selling at retail   |              | 183.00     | <b>192.00</b>    |
| (b) Buying or selling on commission or exporting   |              | 183.00     | <b>192.00</b>    |
| LUNCH STANDS: (No table seating)   |              | 61.00      | <b>64.00</b>     |
| MACHINE SHOPS: Repair shops or blacksmith shops  |              | 91.00      | <b>96.00</b>     |
| MANICURIST: Each   |              | 61.00      | <b>64.00</b>     |
| MASSEUR/MASSEUSE   |              | 61.00      | <b>64.00</b>     |
| Each assistant   |              | 24.00      | <b>25.00</b>     |
| MAIL ORDER: (No stock)   |              | 61.00      | <b>64.00</b>     |
| MANUFACTURERS  |              | 122.00     | <b>128.00</b>    |
| MANUFACTURER'S REPRESENTATIVE  |              | 122.00     | <b>128.00</b>    |
| MARINA   |              | 1,216.00   | <b>1,277.00</b>  |
| Each Boat Slip   |              | 91.00      | <b>96.00</b>     |
| MEAT MARKETS   |              | 122.00     | <b>128.00</b>    |
| MEDICAL CLINICS: (Licensed physician required)   |              | 244.00     | <b>256.00</b>    |

**BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009**

| <b>CATEGORY</b>  | <b>CODE SECTION</b> | <b>FEE AMOUNT</b> | <b>PROPOSED NEW FEE</b> |
|--|---------------------|-------------------|-------------------------|
| -----  |                     |                   |                         |
| MERCHANTS: Store-keepers and dealers in goods, wares and merchandise:                        |                     |                   |                         |
| (a) Retail stock less than\$1,000.00   |                     | 61.00             | <b>64.00</b>            |
| (b) Retail stock \$1,000.00 to \$3,000.00  |                     | 91.00             | <b>96.00</b>            |
| (c) Retail stock \$3,000.01 to \$10,000.00   |                     | 183.00            | <b>192.00</b>           |
| (d) Retail stock \$10,001.01 to \$20,000.00  |                     | 218.00            | <b>229.00</b>           |
| (e) Retail stock \$20,000.01 to \$50,000.00  |                     | 273.00            | <b>287.00</b>           |
| (f) Retail stock \$50,000.01 to \$100,000.00   |                     | 364.00            | <b>382.00</b>           |
| (g) Retail stock 100,000.01 to 250,000.00  |                     | 517.00            | <b>543.00</b>           |
| (h) Retail stock 250,000.01 to 500,000.00  |                     | 759.00            | <b>797.00</b>           |
| (i) Retail stock over 500,000.00   |                     | 1,216.00          | <b>1,277.00</b>         |
| MOBILE HOME PARK: Each trailer space   |                     | 3.68              | <b>3.81</b>             |
| MOBILE HOME SALES  |                     | 183.00            | <b>192.00</b>           |
| MONUMENTS AND TOMBSTONES   |                     | 61.00             | <b>64.00</b>            |
| MOTION PICTURE HOUSES, THEATRES OR DRIVE-INS   |                     | 244.00            | <b>256.00</b>           |
| MOTORCYCLES: Dealers in  |                     | 91.00             | <b>96.00</b>            |
| MUSICAL DEVICES: See "Amusement Machines"  |                     |                   |                         |
| Musical installation of wired service  |                     | 244.00            | <b>256.00</b>           |
| NEWSSTANDS   |                     | 61.00             | <b>64.00</b>            |
| NIGHTCLUBS AND CABARETS: Serving soft drinks, meals, dancing<br>or other amusement:          |                     |                   |                         |
| (a) 4:00 license   |                     | 364.00            | <b>382.00</b>           |
| (b) Additional fee 6:00 license  |                     | 364.00            | <b>382.00</b>           |
| NURSERIES: Plants,trees,shrubs,etc.  |                     | 61.00             | <b>64.00</b>            |
| NURSERIES: Child care  |                     | 61.00             | <b>64.00</b>            |
| NURSING HOMES  |                     | 122.00            | <b>128.00</b>           |
| OWNER-BUILDER  |                     | 61.00             | <b>64.00</b>            |
| PAINTERS AND PAPER HANGERS:  |                     |                   |                         |
| Contracting and not doing their own work   |                     | 61.00             | <b>64.00</b>            |
| PAINTS: Manufacturers of   |                     | 122.00            | <b>128.00</b>           |
| PAINT AND BODY SHOPS   |                     | 122.00            | <b>128.00</b>           |
| PARKING LOTS: Renting parking<br>space by the hour, day, or<br>for a longer period:          |                     |                   |                         |
| (a) 1 to 25 rental spaces  |                     | 61.00             | <b>64.00</b>            |
| (b) Over 25 spaces   |                     | 122.00            | <b>128.00</b>           |
| PARKING, VALET: See "Valet Parking"  |                     |                   |                         |
| PATENT RIGHTS: Any person selling any patent right or the right<br>*to sell any patent right |                     | 122.00            | <b>128.00</b>           |

**BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009**

| <b>CATEGORY</b>   | <b>CODE SECTION</b> | <b>FEE AMOUNT</b> | <b>PROPOSED NEW FEE</b> |
|---|---------------------|-------------------|-------------------------|
| PAWNBROKERS   |                     | 608.00            | <b>638.00</b>           |
| PEDDLERS  |                     | 122.00            | <b>128.00</b>           |
| PET SHOP: Birds, fish and pets (For grooming, see "Animal Grooming")  |                     | 91.00             | <b>96.00</b>            |
| PHARMACY: Drugs, prescriptions  |                     | 122.00            | <b>128.00</b>           |
| PHOTOGRAPHERS   |                     | 61.00             | <b>64.00</b>            |
| PHOTOGRAPHERS' AGENT: Solicitor or distributor  |                     | 122.00            | <b>128.00</b>           |
| PIANO TUNERS  |                     | 61.00             | <b>64.00</b>            |
| PRINTING  |                     | 91.00             | <b>96.00</b>            |
| PRIVATE SCHOOLS   |                     | 122.00            | <b>128.00</b>           |
| PROFESSIONALS: (License assessed against each person in the business & not against the firm or corporation; each individual must acquire a separate license for each classification desired): |                     |                   |                         |
| (1) Accountants   |                     | 207.00            | <b>217.00</b>           |
| (2) Analytical  |                     | 207.00            | <b>217.00</b>           |
| (3) Architects  |                     | 207.00            | <b>217.00</b>           |
| (4) Artists   |                     | 207.00            | <b>217.00</b>           |
| (5) Auditors  |                     | 207.00            | <b>217.00</b>           |
| (6) Attorneys-at-law (must be listed with Florida Bar)  |                     | 207.00            | <b>217.00</b>           |
| (7) Chiropodists  |                     | 207.00            | <b>217.00</b>           |
| (8) Chiropractors   |                     | 207.00            | <b>217.00</b>           |
| (9) Christian Science healers or practitioners  |                     | 207.00            | <b>217.00</b>           |
| (10) Civil engineers & surveyors  |                     | 207.00            | <b>217.00</b>           |
| (11) Colonic irrigationists & physiotherapists  |                     | 207.00            | <b>217.00</b>           |
| (12) Dentists   |                     | 207.00            | <b>217.00</b>           |
| (13) Detectives (subject to approval of police chief)   |                     | 207.00            | <b>217.00</b>           |
| (14) Doctors (state registration required)  |                     | 207.00            | <b>217.00</b>           |
| (15) Draftsmen  |                     | 207.00            | <b>217.00</b>           |
| (16) Electrical engineers   |                     | 207.00            | <b>217.00</b>           |
| (17) Electrologists   |                     | 207.00            | <b>217.00</b>           |
| (18) Engravers (photo)  |                     | 207.00            | <b>217.00</b>           |
| (19) Electrolysis   |                     | 207.00            | <b>217.00</b>           |
| (20) Homeopathic physicians   |                     | 207.00            | <b>217.00</b>           |
| (21) Laboratory technicians   |                     | 207.00            | <b>217.00</b>           |
| (22) Landscape architects   |                     | 207.00            | <b>217.00</b>           |
| (23) Mechanical engineers   |                     | 207.00            | <b>217.00</b>           |
| (24) Naturopaths  |                     | 207.00            | <b>217.00</b>           |
| (25) Optometrists and opticians or oculists   |                     | 207.00            | <b>217.00</b>           |
| (26) Osteopaths   |                     | 207.00            | <b>217.00</b>           |
| (27) Physical culture directors   |                     | 207.00            | <b>217.00</b>           |
| (28) Physicians   |                     | 207.00            | <b>217.00</b>           |
| (29) Podiatrist   |                     | 207.00            | <b>217.00</b>           |
| (30) Psychologists (county license required)  |                     | 207.00            | <b>217.00</b>           |
| (31) Physiotherapists   |                     | 207.00            | <b>217.00</b>           |

BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009

| CATEGORY   | CODE SECTION | FEE AMOUNT | PROPOSED NEW FEE |
|--|--------------|------------|------------------|
| (32) Surgeons  |              | 207.00     | <b>217.00</b>    |
| (33) Veterinarians   |              | 207.00     | <b>217.00</b>    |
| (34) Other similar professionals not specifically mentioned,<br>i.e., dieticians, tree surgeons, etc.              |              | 207.00     | <b>217.00</b>    |
| PROPERTY MANAGEMENT  |              | 207.00     | <b>217.00</b>    |
| PUBLISHERS:  |              |            |                  |
| (a) Newspaper  |              | 122.00     | <b>128.00</b>    |
| (b) Tip sheets   |              | 244.00     | <b>256.00</b>    |
| PUBLIC STENOGRAPHER  |              | 61.00      | <b>64.00</b>     |
| RADIO AND/OR T.V. REPAIR SHOP OR SERVICE   |              | 61.00      | <b>61.00</b>     |
| REAL ESTATE: Including rent and rent collecting agencies:  |              |            |                  |
| (a) Each agent or broker   |              | 122.00     | <b>128.00</b>    |
| (b) Each additional member & salesman  |              | 30.00      | <b>32.00</b>     |
| REPAIR SHOP: Keys, locks, knives, scissors or lawn mower sharpening<br>gunsmithing, motorcycle and bicycle repairs |              | 61.00      | <b>64.00</b>     |
| RESTAURANTS:   |              |            |                  |
| (a) Seating capacity 0-30 persons  |              | 61.00      | <b>64.00</b>     |
| (b) Seating capacity 31-74 persons   |              | 122.00     | <b>128.00</b>    |
| (c) Seating capacity 75-149 persons  |              | 183.00     | <b>192.00</b>    |
| (d) Seating capacity 150 or more persons   |              | 244.00     | <b>256.00</b>    |
| (e) Drive-in   |              | 122.00     | <b>128.00</b>    |
| RESEARCH LABORATORIES  |              | 122.00     | <b>128.00</b>    |
| SALES OFFICE: No stock   |              | 61.00      | <b>64.00</b>     |
| SANATORIUM: See "Convalescent Home"  |              |            |                  |
| SHIP BROKERS: Including brokers in boats   |              | 122.00     | <b>128.00</b>    |
| SKATING RINKS  |              | 122.00     | <b>128.00</b>    |
| SODA FOUNTAINS   |              | 122.00     | <b>128.00</b>    |
| STORAGE WAREHOUSE OR STORAGE ROOM:   |              |            |                  |
| Conducting business of storing goods, wares or merchandise   |              | 122.00     | <b>122.00</b>    |
| SUITS: Agents taking measurements for suits (not tailors)  |              | 91.00      | <b>96.00</b>     |
| TAILORS  |              | 91.00      | <b>96.00</b>     |
| TAX COLLECTING AGENCY & CONSULTANTS  |              | 122.00     | <b>128.00</b>    |
| TAXICAB OFFICE OR SHOP   |              | 61.00      | <b>64.00</b>     |
| TELEGRAPH COMPANIES: With or without teletype machines   |              | 91.00      | <b>96.00</b>     |
| TELEPHONE AND SYSTEMS AND COMPANIES  |              | 244.00     | <b>256.00</b>    |
| On the second thousand or fraction thereof for each<br>phone or instrument   |              | 0.05       | <b>No Change</b> |
| TELEVISION AND RADIO STATION   |              | 183.00     | <b>192.00</b>    |

**BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009**

| <b>CATEGORY</b>  | <b>CODE SECTION</b> | <b>FEE AMOUNT</b> | <b>PROPOSED NEW FEE</b> |
|--|---------------------|-------------------|-------------------------|
| TOUR OPERATOR  |                     | 61.00             | <b>64.00</b>            |
| <b>TOWEL AND LINEN SUPPLY COMPANIES: See "Dry Cleaners"</b>  |                     | <b>61.00</b>      | <b>64.00</b>            |
| TRADING STAMP COMPANY  |                     | 183.00            | <b>192.00</b>           |
| TRANSFER COMPANY   |                     | 122.00            | <b>128.00</b>           |
| TRAVEL AGENCY  |                     | 122.00            | <b>128.00</b>           |
| TRUCK/TRAILER RENTAL OR LEASING:   |                     |                   |                         |
| (a) Three vehicles or less   |                     | 122.00            | <b>128.00</b>           |
| (b) Each additional vehicle  |                     | 24.00             | <b>25.00</b>            |
| UNCLASSIFIED: (By commission action).  |                     |                   |                         |
| VALET PARKING: Per location  |                     | 122.00            | <b>128.00</b>           |
| VENDING MACHINES: Distributing merchandise and service:  |                     |                   |                         |
| (a) Operator   |                     | 91.00             | <b>96.00</b>            |
| (b) 1¢ vending, each machine   |                     | 1.58              | <b>1.66</b>             |
| (c) 5¢ vending, each machine   |                     | 6.30              | <b>6.62</b>             |
| (d) 10¢ vending, each machine  |                     | 9.45              | <b>9.92</b>             |
| (e) Over 10¢   |                     | 13.00             | <b>14.00</b>            |
| (f) Coin-operated laundry machine (other than in a licensed laundromat)  |                     | 3.15              | <b>3.31</b>             |
| VULCANIZING: For each place of business operated as a vulcanizing shop   |                     | 61.00             | <b>64.00</b>            |
| WATCHMAKERS  |                     | 61.00             | <b>64.00</b>            |
| WATER: Distributor or agent engaged in selling or delivering bottled drinking water (see also "Vending Machines")          |                     | 61.00             | <b>64.00</b>            |
| WOODYARD: Selling and distributing wood, coal, coke, etc.  |                     | 61.00             | <b>64.00</b>            |
| WORSHIP (places of): License Fee   |                     | N /C              | <b>No change</b>        |
| Application fee  |                     | 20.00             | <b>21.00</b>            |
| Inspection fee   |                     | 30.00             | <b>35.00</b>            |
| WRECKER SERVICE  |                     | 61.00             | <b>64.00</b>            |
| WHOLESALE JOBBER OR DISTRIBUTOR  |                     | 122.00            | <b>128.00</b>           |
| <b>PENALTY, DELINQUENCY</b>  | <b>18-39</b>        |                   | <b>93-17</b>            |
| Any license not renewed by September 30 shall be delinquent and subject to the following penalties (% of license fee due): |                     |                   |                         |
| October 1- October 31  |                     | 10%               |                         |
| November 1 - November 30   |                     | 15%               |                         |
| December 1 - December 31   |                     | 20%               |                         |
| January 1 - January 31   |                     | 25%               |                         |
| After 150 days - up to additional  |                     | 250.00            | <b>93-17</b>            |

**BUSINESS TAX RECEIPT FEE INCREASE FOR FY 2008/2009**

| <b>CATEGORY</b>  | <b>CODE SECTION</b> | <b>FEE AMOUNT</b> | <b>PROPOSED NEW FEE</b> |
|--|---------------------|-------------------|-------------------------|
| <hr/>  |                     |                   |                         |
| PENALTY, OPERATING WITHOUT F.S. (% of license fee due)   |                     | 25%               |                         |
| PENALTY, ADDITIONAL (if not paid within 150 days after initial notice to obtain required occupational license) - up to |                     | 250.00            | 94-15                   |
| TRANSFER FEE (Min. \$3-Max. \$25) F.S. (% of license fee due)  |                     | 10%               | 93-17                   |
| FIREARMS SALES - (See ARMS)  |                     |                   |                         |
| RACING   |                     |                   |                         |
| - Dog race meeting license tax per day for each day of racing in the City  |                     | 50.00             | <b>53.00</b>            |
| - Horse race meeting license tax each day of racing in the City  |                     | 150.00            | <b>158.00</b>           |