

**TOWN OF BELLEAIR, FLORIDA
RESOLUTION NO. 2025-26**

**A RESOLUTION OF THE TOWN OF BELLEAIR, FLORIDA,
ENUMERATING THE BUSINESSES, PROFESSIONS, AND
OCCUPATIONS SUBJECT TO BUSINESS TAX LEVY AND SETTING
THE SCHEDULE OF AMOUNTS FOR BUSINESS TAXES PURSUANT TO
CHAPTER 54 - TAXATION, ARTICLE II – BUSINESS TAX, AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Chapter 54, Article I of the Town’s Code of Ordinances provides that the Town Commission may from time to time specifically identify those business, professions, or occupations subject to the business tax set forth therein and the amount of such business tax; and

WHEREAS, the Town Commission has reviewed the enumerated businesses, professions, and occupations subject to business tax levy and the existing schedule of the amount of such business taxes as memorialized in Resolution 2022-01, and finds it necessary, appropriate, and in the interest of the public, health, and welfare to amend the previously established businesses, professions, and occupations and establish fees for newly added businesses, professions, and occupations; and

WHEREAS, upon passage of this Resolution, Resolution 2022-01 is null and void; and

WHEREAS, the Town Commission has complied with the notice and publication requirements set forth in § 205.042, Fla. Stat., in the adoption of this Resolution.

NOW, THEREFORE, BE IT RESOLVED by the Town Commission of the Town of Belleair, Florida that:

Section 1. In accordance with Chapter 54, Article II, Code of Ordinances, Town of Belleair, Florida, the following are hereby established effective as of the date of adoption of this Resolution by the Town Commission:

Business tax schedule:			
	(1)	Advertising	50.00
	(2)	Alarm system, fire, burglary—Sales and service	50.00
	(3)	Auctioneer	200.00
	(4)	Banks	150.00
	(5)	Barbershop	40.00
	(6)	Beauty parlor	40.00

	(7)	Cabaret	40.00
	(8)	Cabinetmaker, and furniture and woodshop	50.00
	(9)	Cocktail lounge	40.00
	(10)	Contractor, general construction:	
		Class A	200.00
		Class B	100.00
		Class C	50.00
		Certificate of good standing	20.00
	(11)	Contractor or subcontractor, others	50.00
	(12)	Developer	200.00
	(13)	Electric power company	25.00
	(14)	Equipment rental	50.00
	(15)	Florist	50.00
	(16)	Garage—Auto repair	50.00
	(187)	Garage, estate, household or yard sales by other than owner, provided no fee shall be charged to charitable organizations conducting such sale	40.00
	(18)	Golf course, each 18 holes	200.00
	(19)	Golf range, driving	40.00
	(20)	Golf cart rental, each riding cart	10.00
	(21)	Inside storage and warehouse:	
		25,000 square feet or less	180.00
		25,001 square feet or more	305.00
	(22)	Insurance:	
		Any company writing insurance placed in the town	60.00
		Adjustor, per person	50.00

		Agency (covers only one principal owner or manager)	40.00
		Each additional agent or solicitor	20.00
	(23)	Iron works (ornamental)	50.00
	(24)	Lawn service	20.00
	(25)	Merchant or merchandising:	
		Inventory value \$1,000.00 or less	30.00
		Over \$1,000.00 but less than \$2,000.00	40.00
		Over \$2,000.00 but less than \$3,000.00	50.00
		\$3,000.00 and over	50.00
		Plus, per \$1,000.00 or any fraction thereof over \$3,000.00	6.00
	(26)	Newsstand	40.00
	(27)	Pavilion, bathing, including concessions	60.00
	(28)	Photographer	50.00
	(29)	Professions: Accountant, architect, artist, attorney, auditor, chiropodist, chiropractor, commodity broker, court reporter, dental hygienist, dentist, draftsman, engineer, oculist, optician, optometrist, pharmacist, physician, physiotherapist, psychologist, surgeon, surveyor, veterinarian and other professions	70.00
	(30)	Radio, television, sound recording and reproducing—Service and repair	50.00
	(31)	Reserved	
	(32)	Reserved	
	(33)	Rental units non-residential:	
		2 to 5 units	20.00
		6 to 10 units, per unit	4.00
		Over 10 units, per unit	2.00
		Hotel/temporary lodging:	
		2 to 5 units	20.00

		6 to 10 units, per unit	4.00
		Over 10 units, per unit	2.00
		(33.10) Single-family rental (fees set by resolution 2011-16)	100.00
		(33.11) Multifamily rental (per parcel)(fees set by resolution 2011-16)	100.00
	(34)	Rehabilitation center	50.00
		Plus, for each professional	70.00
	(35)	Repair and service not otherwise classified	50.00
	(36)	Restaurant and Food Processing:	
		Restaurant:	
		1 to 10 seating capacity	30.00
		11 to 25 seating capacity	50.00
		26 to 50 seating capacity	100.00
		51 to 100 seating capacity	150.00
		101 or more seating capacity	200.00
		Stand or counter without seats	40.00
		Drive-in	70.00
		Food Preparation:	
		Cottage Food Operations (Home Based)	70.00
		Food Processing	70.00
	(37)	School, studio and instruction	50.00
	(38)	Storage space rental, outdoor, each 1,000 square feet or fraction thereof	20.00
	(39)	Taxi, each vehicle	10.00
	(40)	Telephone company	50.00
	(41)	Tree surgery; includes trimming and removal	50.00

	(42)	Vehicle rental:	
		Auto	100.00
		Truck	100.00
		Combination—Auto, truck	150.00
		Cargo and U-haul container	70.00
	(43)	Vending machines and/or amusement machines:	
		Dealer or lessor	50.00
		Operator or lessee	10.00

PASSED AND ADOPTED by the Town Commission of the Town of Belleair, Florida
this **16th** day of **DECEMBER, 2025**.

Mayor

ATTEST:

Town Clerk