

Business Receipt Tax Fees

St. Lucie County

<u>Description</u>	<u>Fees</u>
Farm, Grove, Horticulture, Floricultural, Tropical Piscicultural Tropical Fish Farm Products	Exempt
(a) Wholesale Farmers (See Ordinance)	\$27.55
(b) Packing, Processing, or Canning not Grown by the grower	\$9.05
For each 5 employees	\$1.95
Employee Based Tax Not To Exceed	\$27.55
Advertised Space Renters (per Sign)	\$1.95
Amusement Device (per machine)	\$9.05
Hotel, Apartment, Motel	
Minimum Charge	\$9.05
Each Additional Room	\$0.78
Cafes restaurants and other eating establishments	
0 to 30 Seats	\$20.60
31 & Over	\$27.55
Contractors	
1 - 10 Employees	\$12.35
11 - 20 Employees	\$24.75
21 & Over	\$27.55
Insurance Adjusters	\$9.05
Manufacturing, processing, quarrying, and mining	
1 - 10 Employees	\$20.60
Over 11 Employees	\$27.55
Pawnbrokers (Public Service - General Business)	
1 - 5 Employees	\$15.10
Over 5 Employees	\$27.55
General Business - Public Service	
1 - 5 Employees	\$15.10
Over 5 Employees	\$27.55
Retail	\$27.55

Description

Fees

Intangible (examples: mortgage broker, savings & loan, stock broker, loan/finance/investment)

Place of Business	\$20.60
Additional Location	\$16.50
Bulk Plant	\$27.55

Vending Machines

Merchandise

1 - 34 Machines (per machine)	\$9.05
35 & Over	\$27.55 plus \$.78 per machine

Service

1 - 34 Machines (per machine)	\$9.60
35 & Over	\$27.55 plus \$1.90 per machine

Laundry (per machine) \$0.78

Coin operated radio, television, etc in motels etc (per machine) \$14.30 plus \$.32 per machine

Penny Vending Machines (per machine) \$0.78

Wholesale

1 - 5 Employees	\$15.10
Over 5 Employees	\$27.55

Traveling Junk Dealer \$20.60

Transfer Fee \$3.00 (Please call office for instructions)

RENEWALS ONLY

Late Penalties

	Collection Cost	
Oct 10%	up to \$4.99	\$1.00
Nov 15%	\$5.00 TO \$9.99	\$2.00
Dec 20%	\$10.00 TO \$14.99	\$3.00
Jan 25%	\$15.00 TO \$19.00	\$4.00
	\$20.00 OR More	\$5.00