

## Local Business Tax Schedule

The Standard Industrial Classification Manual, which is adopted by reference, may be used to assist the city in determining the appropriate local business tax categories acknowledged by the City.

(1) ABSTRACT COMPANIES, TITLE COMPANY OFFICE	\$254.68
(2) ACCOUNTANTS	<i>(See professions)</i>
(3) ADMINISTRATIVE OFFICE	63.67
(4) ADVERTISING:	
a. Agency – General	126.79
b. Coupon book publisher	254.68
c. Directory or guide book publisher	127.34
d. Handbill or sample distribution ( <i>Except licensed persons advertising their own business</i> )	89.13
e. Soliciting for publication-not listed in City	63.67
f. Sound amplification vehicle, each vehicle carrying banners, signs or cartoons except as part of a licenses parade	63.67
g. Advertising business:	
1. Outdoor advertising business	63.67
2. Construction, installation or maintenance, lease or rental, posting or painting of signs or billboards for advertising other than the business conducted on premises where display is located	254.58
h. Schemes, devices and inducements for business ( <i>not provided elsewhere – special local business tax required</i> )	289.41
i. Parade, including autos, trucks and wagons carrying advertising signs, musical instruments or other devices to attract attention, each parade ( <i>City Manager approval required</i> )	127.34
(5) AGENT OR AGENCY	
a. Books, magazines or newspapers	63.67
b. Claim or collection	89.13
c. Consultant	89.13
d. Credit reporting	89.13
e. Errand and courier service	63.67
f. Insurance	<i>(See insurance)</i>
g. Manufacturer’s representative	127.34
h. Marketing	89.13
i. Tangible goods ( <i>dealer</i> )	63.67
j. Private detective company	127.34
1. Each additional detective	63.67
k. Travel ( <i>submit certificate from consumer services</i> )	89.13
l. Real estate	<i>(See real estate)</i>
m. Employment	89.13
n. Packaging/shipping	63.67
(6) ALARM SYSTEM, FIRE, BURGLARY, Sales and service	63.67
(7) AMBULANCE SERVICE, Not connected with funeral home	76.41
(8) AMUSEMENT PARK	289.41
(9) AMUSEMENT PARLOR, More than three game machines	254.58

(10)	AMUSEMENT RIDES, each per day	36.38
(11)	APPRAISERS	89.13
(12)	ARMORED CARD SERVICE	89.13
(13)	ARTIST:	
a.	Commercial	89.13
b.	Portrait	63.67
c.	Free-lance	63.67
(14)	ASTROLOGER	798.77
(15)	AUCTION HOUSES	254.68
(16)	AUCTIONEERS, per day ( <i>Must comply with F.S. § 468.386</i> )	127.34
(17)	AUTOMOTIVE: Business carried on at different locations shall each be licensed as a separate entity. Each business engaging at a single location in more than one of the six classes of activities listed below may secure a combination local business tax receipt. Rate will be that fee, which is highest for any single activity engaged in plus one-half the single or graduated fee specified for each of the other classes of business undertaken. Automobile and truck:	
1.	Agency – Sale and servicing of new and used cars and trucks. Includes Classes 2, 3, and 4 listed below	254.68
2.	Dealer – Sale and servicing of only used cars and trucks. Includes Classes 3 and 4 listed below.	127.34
3.	Garage – General repairs. Includes Class 4 listed below ( <i>submit certificate from consumer services</i> )	89.13
4.	Repairs and replacements – Specialized service and excluding general repair work:	
	Accessories	
	Batteries	
	Body and fender, includes painting	
	Brakes	
	Carburetor	
	Generator	
	Ignition	
	Mufflers	
	Painting and undercoating	
	Radiators	
	Speedometers	
	Springs	
	Tires	
	Tops	
	Transmissions	
	Upholstery and seat covers	
	Wheel alignment and balancing	
	License for one of the above	63.67
	For any two or more of the above	89.13
5.	Services:	
i.	Rental – cars only	127.34

ii.	Trucks only	63.67
iii.	Combination rental – cars and trucks	191.00
iv.	Parking lot and storage:	
	Temporary per day	12.74
	1 – 10 cars	38.21
	11 – 20 cars	63.67
	21 – 50 cars	127.34
	51 – 75	191.00
	76 – 100	289.41
	Over 100 cars	382.02
v.	Washing and polishing, unless licensed in Classes 1,2, 3, or 6	63.67
vi.	Wrecking or towing service, unless licensed in Classes 1, 2, 3 or 4	63.67
(18) BAIT DEALERS, RETAIL OR WHOLESale		50.94
(19) BAKES GOODS, DELIVERY AND/OR SALES		63.67
(20) BARS, CABARETS, LOUNGES, NIGHTCLUBS, ETC. except bars, cabarets, lunges and nightclubs in a restaurant or motel:		
	0 – 5 employees	115.76
	6 – 15 employees	144.70
	16 – 25 employees	173.65
	Over 25 employees	202.59
(21) BARBERSHOPS:		
	First chair	63.67
	Each additional chair	6.36
(22) BEAUTY PARLORS AND BEAUTY CULTURISTS:		
	First booth or chair	63.67
	Each additional booth or chair	6.36
(23) BILLIARD, POOL OR BAGATELLE:		
	First table	63.67
	Each additional table	25.47
(24) BICYCLE SHOPS – Sales and repair shop		89.13
	Repair only	38.21
(25) BOAT AND LAUNCHES – Power and sale		
a.	Charter or party having a capacity of eight passengers or less, each boat	76.41
b.	Charter or party having a capacity of more than eight passengers, less than 30, each boat	127.34
c.	Charter or party having a capacity of more than 30 passengers, each boat, \$115.50 plus each passenger over 30 @ <i>(based on Coast Guard rating)</i>	2.72
d.	Boats, dealer in, broker	127.34
e.	Boat marina or storage, including dry storage:	
	1 – 10 slips	63.67
	11 – 50 slips	66.68
	Plus each slip over 50 at	2.54
	Over 100 slips	229.22
	Maximum fee shall be	382.02
f.	Boat charter agency	89.13

g.	Jet ski, boat rental, parasail business	89.13
	Each water craft	11.58
h.	Private boat slips for rent	89.13
i.	Boat cleaning	76.41
(26)	BLUEPRINT, PHOTOSTAT OR SIMILAR REPRODUCTION	63.67
(27)	BOTTLED WATER DELIVERY ( <i>messenger and package delivery service</i> ):	
	Wholesale – soft drinks and water:	
	First truck	63.67
	Each additional truck	25.47
(28)	BOWLING ALLEYS ( <i>each alley</i> )	25.47
(29)	BUSINESS CONSULTANT	89.13
(30)	CARNIVALS AND CIRCUSES	254.68
(31)	CATERER: Canteen, wagon or truck	63.67
(32)	CHARACTER READER: Per person	798.77
(33)	CHRISTMAS TREE STAND: For season	25.47
(34)	CLAIRVOYANT	798.77
(35)	COLD STORAGE OR REFRIGERATION PLANT ( <i>Not operated by, for and in connection with other City-licensed business</i> )	89.13
(36)	CONFECTIONERY STORE ( <i>Without other merchandise</i> )	50.91
(37)	CONTRACTORS:	
a.	General building contractors:	
1.	General contractor (unlimited)	254.68
2.	Building contractor (commercial and residential) to four-story	231.53
3.	Residential (one- and two-) family	173.65
	Contractor or subcontractor covers construction or installation and maintenance or repair. Businesses carried on at different locations shall each be licenses as a separate entity. Each business engaging at a single location in more than one of the activities listed below shall secure a combination local business tax receipt unless otherwise indicated. Maximum fee is \$231.00 Additional local business tax receipt require for any manufacturing or retail sales operation.	
4.	Contractors (see City of Madeira Beach Fee and Collection Procedure Manual, Article III, H (1))	
b.	Acoustics	115.76
c.	Aluminum fabrication and/or installation	115.76
d.	Awning, shade and Venetian blinds	115.76
e.	Boiler	115.76
f.	Carpet cleaning and furniture cleaning	115.76
g.	Carpentry, cabinet and millwork	115.76
h.	Demolition	115.76
i.	Docks and seawalls	115.76
j.	Dredging	115.76
k.	Drywall	115.76
l.	Electrical	115.76
m.	Elevator	115.76

n.	Excavating	115.76
o.	Fence erectors	115.76
p.	Filling and grading	115.76
q.	Floor covering, laying, sanding, and finishing	115.76
r.	Garage door and operator installation	115.76
s.	Framing and trim	115.76
t.	Glazing	115.76
u.	Gunite and sandblasting	115.76
v.	Haling, trucking or moving	115.76
w.	Heating, ventilation and air conditioning	115.76
x.	Housemoving	115.76
y.	Insulation	115.76
z.	Intercommunication and sound system	115.76
aa.	Janitorial service	115.76
bb.	Land clearing	115.76
cc.	Lanscaping:	
	1. Landscapers and tree surgeons	76.41
	2. Lawn service (maintenance only)	25.47
	3. Lawn and tree spraying (power equipment)	63.67
	4. Lawn service (general)	63.67
dd.	Lathers and plasters	115.76
ee.	Masonry, concrete, block, brick and stone	115.76
ff.	Ornamental iron work	115.76
gg.	Painters and paperhangers	115.76
hh.	Paving, curbs and gutters: Public thoroughfare and parking lots	115.76
ii.	Pest control	115.76
jj.	Pilings	115.76
kk.	Pipe lines	115.76
ll.	Plumbing and gas fitting	115.76
mm.	Refrigeration, commercial and industrial	115.76
nn.	Roofing and siding	115.76
oo.	Roof coating and cleaning	115.76
pp.	Seawalls and docks	115.76
qq.	Sheet metal, installation only	115.76
rr.	Siding, gutters, soffit, fascia	115.76
ss.	Solar installation	115.76
tt.	Sprinkler system (building, fire, lawn and watering)	115.76
uu.	Steel erectors, installation only	127.34
vv.	Swimming pools	127.34
ww.	Tile, marble and terrazzo	89.13
xx.	Waterproofing, caulking	89.13
yy.	Well drilling	89.13
zz.	Window, screen and jalousie installation	89.13
aaa.	Unclassified (submit contractor)	89.13
(38) CONVALESCENCE, NURSING, AND RETIREMENT HOMES – HOSPITALS, ETC.:		

	1 – 10 beds	126.79
	Each additional bed	5.09
<b>(39) DAIRY PRODUCTS, PERSON OR FIRM DELIVERING OR SELLING MILK AND BY COMMODITIES AND BY-PRODUCT THEREOF:</b>		
	First truck	89.13
	Each additional truck	24.37
<b>(40) DANCE STUDIO (<i>Ballroom dancing to submit certificate from consumer services</i>)</b>		127.34
<b>(41) DANCING, DANCE HALL</b>		798.77
<b>(42) DECORATOR, INTERIOR</b>		89.13
<b>(43) DIVINE HEALER</b>		798.77
<b>(44) DRESSMAKING, SEAMSTRESS, MILLINER (<i>See home occupation</i>)</b>		63.67
<b>(45) DRY CLEANING, LAUNDRIES, LINEN SERVICE (<i>Not self-service</i>):</b>		
a.	1 – 5 employees and proprietor	127.34
b.	Over 5 employees, each employee	5.09
c.	Pickup stations only	63.67
<b>(46) DRY CLEANING AND LAUNDRY AGENCIES (<i>each truck</i>)</b>		89.13
<b>(47) ENTERTAINMENT, MUSICAL, CONCERT, OR SHOW where not held in licensed theater and where the gross proceeds from such entrainment, musical, concert or show is not devoted solely to a bona fide religious, educational, charitable or fraternal purpose. Each performance:</b>		
a.	Where admission is \$1.50 or less	25.47
b.	Where admission is over \$1.50	50.94
<b>(48) EQUIPMENT RENTAL:</b>		
a.	Small tools, machines, sports, radio and television, appliances, hospital and household	89.13
b.	Construction, road, industrial, agricultural, tools, machinery and implements.	127.34
<b>(49) EXHIBITS AND ATTRACTIONS: Where admission is charged or donations accepted:</b>		
a.	Permanent, each location	254.68
b.	Temporary, per day	25.47
<b>(50) FIREWORKS STAND (<i>requires prior approval of the Board of Commissioners</i>)</b>		57.89
<b>(51) FISH DEALERS</b>		76.41
<b>(52) FLORISTS</b>		76.41
<b>(53) FORTUNETELLERS</b>		798.77
<b>(54) FRUIT PACKING AND SHIPPING:</b>		
a.	Proprietor	76.41
b.	Each employee	18.20
c.	Agency or branch sales only	76.41
<b>(55) FUNERAL DIRECTORS</b>		254.68
<b>(56) FURNITURE, REFINISH, REUPHOLSTER, CLEAN AND REPAIR:</b>		
a.	Employees, including proprietor	89.13
b.	2 – 4 employees	101.87
c.	Over 4 employees	127.34

(57) GAME MACHINES, COIN-OPERATED:		
a.	Dealer or lessor	254.68
b.	Each machine, three or less not commercial recreation <i>(to be paid by owner or by person in whose place of business the machine is operated)</i>	23.94
(58) GASOLINE AND OIL, Wholesale		
a.	Bulk plant and one truck	254.68
b.	Each additional truck	63.67
(59) GOLD AND SILVER, PLATINUM AND OTHER PRECIOUS STONES DEALERS <i>(County license required); County reference – Precious metals dealers, § 26-201 et seq.</i>		254.68
(60) GOLF, MINIATURE, 18 HOLES		89.13
a.	Each hole over 18	5.46
b.	Driving range	89.13
(61) GUNS, DEALERS AND REPAIRS		127.34
(62) HALL FOR RENT		89.13
(63) HANDICRAFTS – Jewelry, beads and similar articles made by hand (manufacturer)		127.34
(64) HEALTH CLUBS AND REDUCING SALONS – <i>State Law Reference – Regulations, F.S. ch. 501; (Submit certificate from consumer services)</i>		127.34
(65) HEARING AID – AGENT OR DEALER		89.13
(66) HOME OCCUPATIONS <i>(See appropriate category for tax)</i>		
(67) ICE: Retail stations, coin-operated or other, each		12.74
(68) ICE CREAM:		
a.	Wholesale, dealers in	127.34
b.	Retail store or drive-in	76.41
(69) IMPORT/EXPORT		95.50
(70) INSURANCE:		
a.	Each company writing one or more of the following:	
1.	Accident and health	89.13
2.	Burglary and robbery	89.13
3.	Casualty and liability	89.13
4.	Fidelity and surety bonds	89.13
5.	Fire and occupancy	89.13
6.	Funeral benefit	89.13
7.	Life	89.13
8.	Marine	89.13
9.	Title guarantee	89.13
10.	Workmen’s compensation	89.13
b.	Place in city by local agent or traveling representative	89.13
c.	Adjuster <i>(separate local business tax receipt per person)</i>	127.34
d.	Agency <i>(local office acting for one or more insurance companies). Covers only one principal owner, manager, or agent</i>	127.34
e.	Agent, salesman, solicitor, collector: Each additional such employee of city-licensed firm	38.20
(71) INVESTMENT COUNSELOR: Independent, not salaried employee or associate of City-licensed firm		127.34

(72)	KENNEL	89.13
(73)	KINDERGARTEN, NURSERY OR CHILD CARE CENTER	63.67
(74)	KNIFE, SCISSORS AND TOOL SHARPENING:	
a.	Hand-operated	38.20
b.	Mobile unit with power equipment	50.94
(75)	LABORATORY: Analytical, chemical testing, dental, medical research, etc.	126.79
(76)	LAUNDRY, SELF-SERVICE:	
a.	Washers and dryers (coin-operated or otherwise):	
	1 – 10 machines	63.67
	Over 10 machines, each additional	2.55
b.	Dry cleaning machines, each	12.74
(77)	LOAN, FINANCE OR CONSUMER DISCOUNT: Excluding banks, credit unions, and pawnbrokers	254.68
(78)	LOCKSMITH, Except city-licensed merchant	89.13
(79)	LUMBER COMPANIES AND SUPPLY HOUSES	127.34
(80)	MAIL ORDER	93.83
(81)	MANAGEMENT CONSULTANT	93.83
(82)	MANUFACTURING, FABRICATING, PROCESSING AND COMPOUNDING	127.34
(83)	MARINE WAYS: With or without drydock:	
a.	Proprietor only	89.13
b.	Each employee	6.36
(84)	MASSAGE, MASSEUR OR MASSEUSE ( <i>Must comply with F.S. ch. 48</i> )	89.13
(85)	MERCHANTS AND MERCHANDISING:	
a.	Retail and wholesale up to \$1,000.00 stock on hand, in storage and including stock held on consignment	63.67
b.	Each additional \$1,000.00 or fraction of stock held on consignment	7.64
	Maximum tax for merchandise	254.68
c.	Merchants operating from trucks or other vehicles with one person (driver, owner or operator) where stock schedule not applicable	76.41
	Each additional solicitor or salesman	25.47
d.	Delivery trucks, each	25.47
(86)	MESSENGER, PACKAGE DELIVERY SERVICE	63.67
	Each additional vehicle	25.47
(87)	MOTION PICTURE THEATERS	191.00
(88)	MOTORCYCLE, MOTORBIKE AND MOTOR SCOOTER:	
a.	Sales, repair and rental	89.13
b.	Service/repair only	50.94
c.	Rental only	50.94
(89)	MUSIC MACHINE – COIN-OPERATED: ( <i>Does not cover amusement or vending machines</i> )	
a.	Dealer or lessor	191.00
b.	Operator or lessee, each machine: Operator’s local business tax to be collected from person in whose place of business the machine is operated	28.94
(90)	MUSIC STUDIO	63.67
(91)	NAIL SCULPTURE	63.67



	Each additional table	6.36
(92)	NEWSPAPERS AND PUBLICATIONS – Applicable for main office or branch office for route distribution (excepting religious, educational, charitable, fraternal or veteran sponsored, also civic association publication)	
a.	Daily	127.34
b.	Weekly	89.13
(93)	PALMIST	798.77
(94)	PAWNBROKER ( <i>Submit certificate from consumer services</i> )	573.03
(95)	PET SHOPS AND ANIMAL GROOMING	63.67
(96)	PHOTOGRAPHERS:	
a.	Studio and supplies ( <i>see Merchant</i> )	
b.	Each photographer	63.67
c.	Film processing	63.67
(97)	PHRENOLOGIST	
(98)	PLATING OR ANODIZING ( <i>metal</i> )	
(99)	PRINTING, ENGRAVING, LITHOGRAPHING AND BINDING SHOPS	89.13
	Plus each employee	6.36
(100)	PROFESSIONS:	
a.	Accountant	127.34
b.	Architect	191.00
c.	Attorney	191.00
d.	Auditor	127.34
e.	Bookkeeper	89.13
f.	Broker ( <i>bonds, stocks, and other investments</i> )	254.68
g.	Chiropodist	126.79
h.	Chiropractor	191.00
i.	Dental hygienist	89.13
j.	Dentist	191.00
k.	Doctor	191.00
l.	Draftsman	89.13
m.	Electrologist	89.13
n.	Engineers:	
	1. Individual	191.00
	2. Firm, company, corporation or association	254.68
o.	Naprapath	191.00
p.	Naturopathy	191.00
q.	Homeopathic physician	
r.	Optician, oculist, optometrist	
s.	Osteopath	191.00
t.	Pharmacist	89.13
u.	Physical culturist	89.13
v.	Physical therapist	89.13
w.	Physiotherapist	89.13
x.	Psychologist	191.00
y.	Podiatrist	127.34
z.	Security guard	89.13

aa.	Surveyor:	
	1. Individual	89.13
	2. Firms, etc.	165.54
bb.	Veterinarian	191.00
cc.	Counseling	191.00
dd.	Any profession not listed	191.00
(101) PROMOTER: Entertainments, exhibits, shows, sport events and charity fundraising drives		289.41
(102) PUBLIC RELATIONS:		
a.	Individual	127.34
b.	Firms, etc.	191.00
(103) PUBLIC STENOGRAPHER ( <i>Typist</i> )		38.20
(104) REAL ESTATE:		
a.	Broker or appraiser	89.13
b.	Salesman	38.20
c.	Property management – <i>Under state real estate laws, any person who carries a valid real estate registration card is considered to be actively engaged in the real estate business, which makes him subject to the local business tax schedule. Nonresident companies will be charged as salesmen.</i>	63.67
(105) RENTAL UNITS: ( <i>Five and over require a state license</i> ); Owners of two-family dwellings and the manager or owners of apartments in below listed rental units are exempt:		
a.	With cooking facilities or where cooking is permitted, rental units, each	9.27
b.	Without cooking facilities, rental units, each	6.95
(106) RENTING SERVICES OTHER THAN REAL ESTATE AND AUTOMOBILES AND TRUCKS, INCLUDING DOCKS		89.13
(107) REPAIR SHOPS AND SERVICES: Others than garage and machine; including shoe repair and similar repair:		
a.	Proprietor only	63.67
b.	Each employee	6.95
(108) RESTAURANTS, LUNCH ROOMS, CAFETERIAS:		
a.	1 – 20 seats	57.58
b.	All over 20 seats \$50.00 plus each additional at	1.91
c.	Stand or counter without seats	89.13
d.	Drive-in	127.34
<p><i>Local business tax receipt for any combination of above three types of establishment will be issued at the highest fee specified for any one type plus one-half of the fee for each of any others. Additional fee for preparation of food for consumption off premises if these sales produce more than 20 percent of the total volume.</i></p> <p><i>Also requires each applicable local business tax such as beverage, dancing, entertainment, merchant, etc., unless connected with business requiring a local business tax receipt, the first \$500.00 of merchandise for sale such as cigars, cigarettes, candy, novelties, etc., shall be exempt.</i></p>		

(109)	RINK SKATING ( <i>Skating or other devices</i> )	127.34
(110)	CREDIT UNITS AND BANKS: Tax is computed on the basis of the total resources as of December 31 of the previous year.	
	\$0 to \$10,000,000.00	463.05
	\$10,000,001.00 to \$20,000,000.00	520.94
	\$20,000,000.00 to \$30,000,000.00	578.81
	\$30,000,000.00 to \$40,000,000.00	636.70
	\$40,000,000.00 to \$50,000,000.00	694.50
(111)	SCHOOL, PRIVATELY OPERATED FOR PROFIT:	
a.	Schools for students under 18 years of age, but older than nursery or kindergarten	89.13
b.	Schools for students 18 years of age and older	
	1 – 10 students	89.13
	11-25 students	127.34
	26-50 students	191.00
	Over 50 students	305.61
(112)	SECONDHAND STORES:	
a.	Dealer in clothing	63.67
b.	Dealer in other commodities	127.34
(113)	SIGNS – Painters:	
a.	Individual	63.67
b.	Firms, companies, corporations or association	127.34
(114)	SOFT WATER SERVICE:	
a.	First truck	63.67
b.	Each additional truck	127.34
(115)	SWIMMING POOL:	
a.	Public	127.34
b.	Maintenance	76.41
(116)	TAILOR	63.67
(117)	TANNING SALON	63.67
(118)	TATTOO PARLOR	347.29
(119)	TAX SERVICE	89.13
(120)	TAXICAB OPERATING WITHIN CITY:	
a.	Each service	63.67
b.	Each additional vehicle	25.47
c.	Driver	9.54
d.	Background check	16.54
(121)	TAXIDERMIST	63.67
(122)	TELEPHONE:	
a.	Answering service	63.67
b.	Offices or substations	289.41
c.	Branch	127.34
d.	Any person, firm or corporation soliciting by telephone, business for others (submit certificate from consumer services)	289.41
(123)	TELEVISION, CABLE TELEVISION, RADIO	289.41
(124)	TOILETS, PORTABLE SERVICE	63.67

(125) TRANSIT OR READY-MIX CEMENT AND CONCRETE. This required of any distributor making deliveries and/or sales within the city limits, regardless of location of plant.		127.34
(126) VENDING MACHINES ( <i>Does not cover amusement or music machines</i> ):		
a.	Dealer or lessor	127.34
b.	Operator or lessee	28.94
	<i>Operator's local business tax to be collected from person in whose place of business the machine is operated. No local business tax shall be required for any vending machine where the entire proceeds from such machine is used for recognized charitable or benevolent purposes.</i>	
(127) UNCLASSIFIED BUSINESS. Every business, profession or exhibition substantially fixed or temporarily engaged in by any person within the city and for which no license fee has been otherwise provided and not specifically designated in this section shall pay a local business tax.		347.29

(Code 1989, §11-201; Ord. No. 1049, § 1, 07/12/2005; Ord. No. 1111, § 3, 05/08/2007; Ord. No. 2011-04, § 2, 09/27/2011; Ord. No. 2014-03, § 1, 62-60, 06/10/2014)

**Editor's note** – Ord. No. 1111, § 3, adopted on May 8, 2007, changed the title of § 62-60 from “License tax schedule” to “Local business tax schedule”