



City of Sunny Isles Beach

Community Development Department
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LOCAL BUSINESS TAX RECEIPT AND CERTIFICATE OF USE RENEWAL INSTRUCTIONS

All business owners in the City of Sunny Isles Beach are required to renew each fiscal year the required Certificate(s) of Use and Local Business Tax Receipt(s).

No structure used for the purpose of exercising the privilege of doing business within the City limits shall be used or occupied or any existing use enlarged, or any new use be made of said structure, without first obtaining the required Certificate of Use for each use classification. Certain businesses may require inspections or approvals (Department of Health and Rehabilitative Services, Department of Environmental Resource Management, fire, electrical, mechanical, plumbing, building, etc.) prior to the issuance of the Certificate of Use. In general, a Local Business Tax Receipt will not be issued without a current Certificate of Use.

The Local Business Tax Receipt is a privilege tax imposed by City Ordinance on every person, firm, partnership, or corporation engaged in business within the City. The Local Business Tax Receipts are issued for one year **beginning October 1st and expiring on September 30th of each year.** Receipts are required to be transferred when there is a change of business ownership, location and or trade name. A Receipt is required for each place of business and for each separate classification at the same location.

Additionally, Miami-Dade County requires its own separate Local Business Tax Receipt. Obtain your City Local Business Tax Receipt first then contact Miami-Dade County Local Business Tax Receipt Department at (305) 375-5068, for a location near you. Both the City and County Local Business Tax Receipt (s) are required.

Receipts not renewed by October 1st become delinquent and subject to a penalty of 10% for the month of October and an additional 5% for each month of delinquency thereafter, provided that the penalty does not exceed 25% of the Local Business Tax Receipt. Additionally, failure to pay the tax when due may result in one or a combination of the following:

- **Issuance of a civil citation with penalty in the amount of \$250.00 per day for not renewing the Local Business tax receipt(s).**
- **Civil action and penalties, including court costs, reasonable attorneys' fees, and additional administrative costs incurred as a result of collection efforts.**
- **Issuance of a civil citation with penalty in the amount of \$250.00 per day for not renewing the Certificate of Use.**

Professionals or Businesses regulated by the Department of Business and Professional Regulations (DBPR), i.e. physicians, dentists, engineers, real estate firms, real estate brokers, and restaurant owners, etc. must submit their current state license when applying and renewing their Local Business Tax Receipt.

"Not-for-Profit" organizations are exempt from paying a tax receipt fee, but must file an application, pay the \$ 10.00 application fee, and obtain a receipt. Additionally, all permanently disabled persons physically incapable of manual labor, widows with minor dependents, and persons sixty-five (65) years of age or older, who use their own capital (not in excess of \$ 1,000.00) and not more than one employee, or helper, can engage in business in the City (must be a resident) without being required to pay the receipt tax, but must file an application and obtain a receipt. Furthermore, disabled veterans, or their unremarried spouses who are permanent resident electors of the State of Florida and who show proof of their disability compensation from the Federal Government Shall receive a \$ 50.00 exemption on any receipt tax due.

Once obtained the Local Business Tax Receipt must be displayed conspicuously at your place of business and in such a manner as to be open to the view of the public and subject to inspection by all duly authorized officers of the City. The City Code Enforcement and Licensing Department must be notified immediately regarding any change in the receipt status. The receipt must be returned should you cease doing business. For more information please contact the City Code Enforcement and Licensing Department at (305) 792-1705.