



City of Sunny Isles Beach

Community Development Department
18070 Collins Avenue, 3rd floor. Sunny Isles Beach, Florida 33160
TEL: (305) 792-1705 FAX: (305) 792-1569

LOCAL BUSINESS TAX RECEIPT AND CERTIFICATE OF USE APPLICATION INSTRUCTIONS

All business owners in the City of Sunny Isles Beach are required to obtain the required Certificate(s) of Use and Local Business Tax Receipt(s) prior to opening their business. Each application requires the payment of a \$10.00 (non-refundable) processing fee.

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.



CITY OF SUNNY ISLES BEACH
18070 COLLINS AVENUE 3rd FLOOR
SUNNY ISLES BEACH, Florida 33160
(305) 792-1705 phone (305) 792-1569 facsimile

APPLICATION FOR LOCAL BUSINESS TAX RECEIPT

All required sections of this application must be filled out completely in black or blue ink in order to procure a Local Business Tax Receipt for any person, firm, or corporation to conduct or engage in any business or occupation, or the performance of any work as outlined in the City of Sunny Isles Beach Code of Ordinances. **This form must include all requested documentation and payment of the required non refundable \$ 10.00 application fee** must be made in order to be processed. Incomplete applications shall not be processed and will result in delays. No Local Business Tax Receipt shall be issued until the applicant has complied with all applicable City, County and State laws, including, but not limited to Fictitious Name Registration and/or corporate documents. Pursuant to Chapter 205 F.S. (1995) "Not-For-Profit" Organizations are exempt from paying a tax receipt fee. However, exempt organizations must comply with all other applicable rules and regulations as prescribed in the City of Sunny Isles Beach Code of Ordinances.

Pursuant to the City of Sunny Isles Beach Code of Ordinances, I hereby make application for:

New Receipt Ownership Transfer Location Transfer Other Changes (specify) _____

If Ownership or Location Transfer (must be from previous City of Sunny Isles Beach location):

From _____ To _____

Date of Application: _____

SECTION #1a: Business Owner

Name of Business Owner: _____

Phone: _____ Fax: _____ Mobile _____ E-mail _____

Address of Business Owner: _____

City _____ State _____ Zip Code _____

SS#: _____

SECTION #1b: Property Owner

Name of Property Owner: _____

Phone: _____ Fax: _____ Mobile _____ E-mail _____

Address of Property Owner: _____

City _____ State _____ Zip Code _____

SECTION #2: Business Information

Name of Business: _____

Address of Business: _____ Federal Employer ID # _____

Telephone _____ FAX: _____ E-mail _____

Name of Owner/Manager: _____ Title: _____

Address of Owner/Manager: _____

Date of Birth: _____ S.S. # _____ Telephone: _____

Indicate ownership of business for which you are applying: Individual Partnership Corporation

List Partners or Corporate Officers Below:

<u>Name</u>	<u>Social Security</u>	<u>Date of Birth</u>	<u>Address</u>	<u>Phone</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

SECTION #3A: Type of business

Retail Wholesale Service Professional Restaurant Corporation

Other (please **specify**) _____

Specific Products or Services: _____
(i.e., clothing merchant, financial services, physician, eat-in or take-out restaurant, etc.)

Previous type of business in the building or bay in which you will conduct your business:

(Ask your leasing agent if you are uncertain) _____

SECTION #3B: License Fee Determination

The following information is required in order to determine your tax receipt fee. All information requested must be completed. If an item does not pertain to your business, please answer No or N/A.

Type of Business, described in detail: _____

If Business is **Adult entertainment** please describe: _____

Is Business an **Agent (agency)**? Yes No if yes, what type (i.e.: Real Estate, Insurance, Talent, Travel, other, etc.) _____
Number of Salespersons Employed _____

Is Business a **Physician's office**? Yes No Number of Physicians in the office: _____

Is Business a **Hospital**? Yes No Number of Employees: _____

Is Business a **Moving Company**? Yes No Number of trucks? _____

Is Business a **Courier Service**? Yes No Number of Vehicles?: _____

Is Business a **Parking Lot**? Yes No Number of Spaces? _____

Is Business a **Cosmetology Salon**? Yes No Number of Chairs? _____ Number of Cosmetologists? _____

Is Business a **Massage Establishment**? Yes No Number of Beds? _____ Number of Therapists? _____

Is Business a **Tanning Salon**? Yes No Number of Beds? _____

Is Business a **Building Contractor**? Yes No Type(s)/Category(s): _____

Is Business a **Building Sub-Contractor**? Yes No Sub-type(s)/Sub-category(s): _____

Is Business a **Management Company**? Yes No Specified: _____

Does **Business Lease Vehicles**? Yes No Type? _____ Number? _____.

Is Business an **Apartment House Rental/Motel/Lodging House/Hotel**? Yes No If yes, how many units: _____ number of rooms (excluding kitchens and bathrooms): _____?

Is Business an **Apartment House Management Company**? Yes No If yes, name of Apartment Building and address: _____

Apartment House/Motel/Lodging House/Manager Name/Telephone: _____

Does business provide **Auto's for hire**? Yes No If yes, how many autos will be used? _____

Does business provide **water craft for hire**? Yes No If yes what type of water craft will be used and how many of each? Type(s) and Number: _____

Is business a **Marina** Yes No If yes how many total slips? _____ and how many have utility hook-ups? _____

Are there **Automatic coin operated games on premises**? Yes No If yes, how many? _____

Is **business coin operated games distributor**? Yes No If yes, please attach list of machine locations and number of machines at each location.

Are there **automatic coin operated laundry machines** on premises? Yes No If yes, give total number of: Washers _____ coin amount \$ _____ and Dryers _____ coin amount \$ _____

Is business **automatic coin operated laundry machine distributor**? Yes No If yes, please attach list of machine locations and number of machines at each location.

Automatic coin operated merchandise or service vending machines on premises? Yes No If yes, attach list noting machine type, coin amount and location of each machine in addition to a copy of liability Insurance policy (required to be filed with the City Department of Building

and Zoning) Such policy shall insure the person placing and maintaining a machine or device for injury to the public caused by such machine(s) in the sum of \$10,000 for injury to any one person; \$20,000 for injury to more than one person In the same accident, and \$ 1,000 property damage in any one accident.

Is Business a **Restaurant, Cafeteria, or similar establishment**? Yes No If yes, How many seats? ____ Please attach a copy of the food license issued by the Florida Department of Business Regulations Division of Hotels and Restaurants. (*Local Business tax receipt will not be issued unless Food License is filed with the City.*)

Will business sell **Alcoholic Beverages**? Yes No If yes, please attach a copy of the Alcoholic Beverage License issued by the State of Florida Department of Business Regulation, Division of Alcoholic Beverages & Tobacco (*Local Business Tax Receipt not be Issued unless License Is filed with the City.*)

Will business sell **Beer and Wine only**, for consumption on premises? Yes No

Will business sell **Beer, Wine and Liquor** for consumption on premises? Yes No

Will business sell **Beer and Wine only**, for consumption off premises? Yes No

Will business sell **Beer, Wine and Liquor** for consumption off premises? Yes No

Please note: *If the proposed business will require an Alcoholic Beverage "On Premises" consumption license of any kind, please contact the City of Sunny Isles Beach Zoning Department. There are Important City Zoning Regulations, which may affect your ability to obtain such a license. If you wish to obtain zoning information, you may visit the Zoning Department at 18070 Collins Avenue, 3rd Floor or you may call them at (305) 792-1710. Please be advised that the granting by the City of a Local Business Tax Receipt does not assure the granting of an Alcoholic Beverage License.*

Any proposed change of use which may increase effluent flows in the city's sewer system will require written authorization from the Miami Dade County Department of Environmental Resource Management (DERM) prior to the issuance of either a City of Sunny Isles Beach Local Business Tax Receipt or certificate of occupancy. For more information, applicants should contact DERM directly at (305) 372-6500.

SECTION #4: Merchants Inventory

N/A

I/we/the Corporation attests to the following:

1. That the business is a retail and/or wholesale business, which is in the business of selling goods, jewelry or merchandise on a retail and/or wholesale basis.
2. That the following is a report of the figure(s) for the above-described business of the average cost value of stock and or average cost value of consigned merchandise (where applicable) during the past calendar year, or fiscal year (if applicable):

Average cost value of stock (inventory) _____

Average cost value of consigned merchandise _____

Total value \$_____

SECTION #5: Home Based Business

N/A

In any instance where a residential unit is used to conduct a home business a home use Tax Receipt shall be required. No home use business receipt issued pursuant to the City Ordinance shall be transferable, assignable or otherwise alienable. **Any Home Office on a Condominium Association is required to provide the City with a letter of approval from the Board of Directors.**

In addition to the use limitations applicable in the zoning district in which located, all home occupations shall be subject to the following use limitations:

- I. A home occupation must be conducted by the home occupation permit applicant within the dwelling which is the primary residence of the applicant or in an accessory building thereto which is normally associated with a residential use and shall be clearly subordinate to the principal use of the lot as a dwelling and shall not exceed twenty-five (25) percent of the floor area of the residence.
2. Except for articles produced on the premises, no stock in trade shall be stored, displayed or sold on the premises.
3. There shall be no exterior evidence that the property is used in any way other than for a dwelling.
4. No mechanical or electrical equipment shall be employed other than machinery or equipment customarily found in the home, associated with a hobby or avocation not conducted for gain or profit, or customary for a small office.
5. No outside display or storage of goods, equipment or materials used in connection with the home occupation shall be permitted.
6. The dwelling in which the home occupation is being conducted shall be open for inspection to City personnel during reasonable hours.
7. A permit for a home occupation is valid for only the original applicant and is not transferable to any resident, address or any other occupation. Upon termination of the applicant's residency, the home occupation permit shall become null and void.
8. No sign shall be permitted.
9. There shall be no customers or clients on site.

No commercial vehicles shall be kept on the premises or parked overnight on site unless otherwise permitted by these regulations.

Initials _____

SECTION #6: Fictitious Name Registration

I Effective October 1, 1994, section 205.023, Florida Statutes, is created to read: Requirement to report status of fictitious name registration:

As a prerequisite to receiving a local business tax receipt under this chapter or transferring a business tax receipt under s.205.033 (2) or 205.043(2), the applicant or new owner must present to the county or municipality that has jurisdiction to issue or transfer the tax receipt either:

- (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State; or
- (2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

II Subsection (14) is added to section 865.09, Florida Statutes, to read:

(14) PROHIBITION--A fictitious name registered as provided in this section may not contain the words "Corporation" or "Incorporated", or the abbreviations "Corp" or "Inc.," unless the person or business for which the name is registered is incorporated or has obtained a certificate of authority to transact business in this state pursuant to chapter 607 or chapter 617. However a business incorporated under chapter 607 or 617 is not required to register the corporate name pursuant to this section unless the name that the corporation intends to conduct business under differs from the corporation's name as stated in its articles of incorporation.

I/we attest to the one of the following (check one):

- That as of this date of Local Business Tax Receipt application, I/we **will not** be using a fictitious name as a sole proprietor, or as a DBA (Doing Business As) under a corporate name. (If a corporation, attach copies of Articles of Incorporation)
- That as of this date of Local Business Tax Receipt application, I/we **will** be using a fictitious name (attach copies of required documents).

Initials _____

SECTION #7: Affidavit of Applicant

Notarized Signature of Business Owner		Notarized Signature of Property Owner	
<input checked="" type="checkbox"/> Signature of Business Owner		<input checked="" type="checkbox"/> Signature of Property Owner	
Date		Date	
<u>Subscribed and Sworn before me this</u> _____ day of _____ (year) _____ by _____ _____.		<u>Subscribed and Sworn before me this</u> _____ day of _____ (year) _____ by _____ _____.	
Check one: <input type="checkbox"/> Personally Known <input type="checkbox"/> Produced Identification Type of Identification (if any) _____ _____		Check one: <input type="checkbox"/> Personally Known <input type="checkbox"/> Produced Identification Type of Identification (if any) _____ _____	
Notary Public _____ _____	<u>Notary Stamp</u> 	Notary Public _____ _____	<u>Notary Stamp</u>
<u>My Commission Expires</u>		<u>My Commission Expires</u>	

Last revised on January, 2014