

BAL HARBOUR

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BUSINESS TAX RECEIPT APPLICATION CHECK LIST

Business Name: _____

| | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Completed Business Tax Receipt Application |
| 2 | Photocopy of the owner's driver's license (must be valid and clear*) |
| 3 | Photocopy of the State of Florida: Articles of Incorporation or Fictitious Name Registration |
| 4 | Photocopy of any State Issued License and/or Certificates (If Applicable) |
| | a. Copy of State of Florida Professional Business License www.myflorida.com/dbpr |
| | b. Copy of State of Florida Alcoholic Beverages & Tobacco License www.myfloridalicense.com |
| | c. Copy of State of Florida Hotel & Restaurant License www.myfloridalicense.com |
| | d. Copy of Annual Retail Food Establishment Permit from Florida Department of Agriculture https://foodpermit.fdacs.gov |
| | e. Florida Department of Revenue for Sales Tax Collection Certificate of Registration www.floridarevenue.com |
| 5 | Photocopy of Miami-Dade County Local Business Tax Receipt (REQUIRED) |
| 6 | Copy of Certificate of Use from Bal Harbour Building Department msanchez@balharbourfl.gov |
| 7 | Photocopy of the business lease or warranty deed (Must be signed by all parties. Deed must be certified by Dade County Records) |
| 8 | Photocopy of the Employer Identification Number (EIN) on the form from IRS (If Applicable) |
| 9 | Photocopy of the General Liability Insurance Certificate (Must be on the Acord form and must list the Bal Harbour business address) |
| 10 | Original Certificate of Occupancy. |
| 11 | Copy of Permit and/or Permit Plans if applicable. |

(*) The application should be filled out and signed by the owner of the business/occupation.

Notice: Violations of the Local Business Tax Laws are punishable under Section 2-191 of the Bal Harbour Village Code

Finance Dept • 655 96th Street, Bal Harbour • FL 33154 • Phone: 305-993-7326 •
btr@balharbourfl.gov

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APPLICATION FOR LOCAL BUSINESS TAX RECEIPT

License Year: October 1, _____ to September 30, _____

Pursuant to the Code of Ordinances of Bal Harbour Village, I hereby make application for (Y/N):

New Receipt _____ Ownership Transfer _____ Location Transfer _____
Change of Use _____ Other Change? (Specify) _____

Pursuant to the Code of Ordinances of Bal Harbour Village and any amendments thereto, I (we) hereby make application for a Local Business Tax Receipt to conduct the business described below, and expect to commence operation on or about:

Commencement of Operation Date: _____

Name of Business: _____

Doing Business As: _____

Federal I.D. Number: _____ Florida Sales Tax Number: _____

Business Address: _____ City: _____ State: _____ Zip Code: _____

Mailing Address: _____ City: _____ State: _____ Zip Code: _____

Business Phone No.: _____ Other Number: _____

Business E-Mail Address: _____

Hours of Operation: _____

Name(s) of All Persons Associated as Owners/Partners/Officers/Managers:

Emergency Contact Name: _____ Emergency Contact Number: _____

Emergency Contact Email Address: _____

TYPE OF BUSINESS

Is Business a Restaurant? _____ Yes _____ No.

If yes, 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 will not be Issued unless License Is filed with the City.)

Number of Seats: _____

Will business have a bar? _____ Yes _____ No

Will business have Entertainment? _____ Yes _____ No

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If yes, what type of entertainment? _____

APARTMENTS/HOTELS/CABANAS

Number of Rooms: _____

VENDING MACHINES

Number of Coin Operated Machines: _____

SERVICE

Type of Service: _____

Barbershop/Beauty Parlors/Spas:

Number of Chairs/Beds: _____

Is Business an Agent (agency)? Yes No. If yes, what type (i.e.: Real Estate, Insurance, Talent, Travel, other, etc.) _____

Number of Professional Agents: _____

Is Business a Physician's office? Yes No. If yes, Number of Physician's: _____

TYPE OF BUSINESS, DESCRIBE IN DETAIL IF NOT LISTED

| |
|--|
| |
|--|

BOOKS AND RECORDS

| Name, Address, and Telephone Number at Which Books and Records Are Kept: | |
|--------------------------------------------------------------------------|--|
| Name: | |
| Address: | |
| Telephone Number: | |
| Email Address | |

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RETAIL MERCHANTS

Please Complete the Following Statement of Inventory Valuation: **(ONLY APPLICABLE TO RETAIL MERCHANTS)**

I, _____, do solemnly swear that the 12-month average of the value of merchandise of _____ (Name of Business) is not in excess of \$_____, and this valuation is the wholesale cash value of the merchandise, to the best of my knowledge and belief.

_____ Date

_____ Signature

STATE OF _____

COUNTY OF _____

Sworn to and acknowledged before me this _____ day of _____, 20____ by _____, who is Personally Known to me OR who Produced _____ as identification.

NORTARY SEAL

_____ Signature of Notary Public

_____ Name of Notary Public

_____ Date Commission Expire

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Building Department Supplemental Form

| | |
|------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| Name of Business: | |
| Address: | |
| City: | |
| State: | |
| Zip Code: | |
| Telephone: | |
| Email: | |
| Type of Business: | |
| Previous type of business for this location in the building in which you will conduct your business: | |
| Is this a change of use from the previous business? (If yes, submit items 1 & 2) | YES <input type="checkbox"/> NO <input type="checkbox"/> |

CHECKLIST

1. Provide Certificate of Occupancy. (If unable to provide, please contact the Building Department for assistance)
2. Provide the permit number for the business applied for. (The Building Department may ask for plans)
3. Applicant shall call for the following inspections after the Bal Harbour Building Department & Miami-Dade County Fire Department review items 1 and 2.
 - Bal Harbour Village Building Inspection
(Approval contingent upon items 1 and 2)
 - Bal Harbour Village Zoning Inspection
 - Miami-Dade County Fire Inspection

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OFFICIAL USE ONLY - DO NOT COMPLETE

| Approved By | Date | Rejected By | Date |
|----------------------------------------------|------|-------------|------|
| Building | | | |
| Miami Dade County Fire and Health Inspection | | | |
| Finance | | | |

Amount Due: _____ Date Paid: _____

Method of Payment: _____ Method of Payment # _____

Local Business Tax Receipt No. _____

Category _____

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LOCAL BUSINESS TAX FEE SCHEDULE AND INSTRUCTIONS

Please return application AND check to: Bal Harbour Village
Finance Department 655 96th, Street
Bal Harbour, Florida 33154

Note: Your Check should be made payable to Bal Harbour Village. Your Local Business Tax Receipt is not valid until payment is received.

For additional information, please contact Lissandra Almaguer at (305) 993-7326 or btr@balharbourfl.gov

LICENSE FEE SCHEDULE

| | | |
|---------------------------------------------------------------------------------------|--|----------|
| a) Retail Sales and Lease –Goods | | |
| Up to \$1, 000.00 of Stock in Value | | 70.19 |
| Each Additional \$1,000.00 or Fractional Part Thereof | | 4.14 |
| b) Services | | |
| Generally | | 70.19 |
| For Barber Shops or Beauty Parlors, with Chairs in Excess of Four (Cost Per Chair) | | 14.67 |
| c) Lodging (Apartments, Hotels, and Cabanas) | | |
| Per Room or Per Cabana | | 2.55 |
| d) Restaurants | | |
| For the First 35 Chairs or Seats | | 70.19 |
| For Each Additional Chair or Seat | | 1.90 |
| e) Bars | | 638.14 |
| f) Professional | | |
| Generally | | 82.95 |
| Per Professional | | 25.53 |
| g) Vending Machines (Per Machine) | | 3.50 |
| h) Insurance | | 82.95 |
| i) Financial Institutions | | |
| Generally | | 255.26 |
| Per Branch (If Main Bank Each within Village) | | 63.81 |
| j) Nightclubs | | 3,190.70 |

For additional fees please see Section 9-34 of the Bal Harbour Village Code.

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RESORT TAX - GENERAL INFORMATION

1. Effective Date of Municipal Resort Tax Enabling Legislation: June 1, 1968
2. Items Subject to Tax: Rentals of accommodations in any hotel, motel, or apartment house; and sales of food and beverage for consumption either on or off premises. (Effective November 1, 1996 beverage also includes beer & malt beverages as well as wine & liquor) Only exception to beverage tax is alcoholic beverages sold for consumption off the premises.
3. Rate of Tax:
4% for Room Rentals
2% for Food & Beverage Sales
4. Exempt Sales:
 - a) Any transaction involving total rent or sales price of less than fifty (.50¢) cents, or any rents collected under a written lease for a period longer than six (6) consecutive months.
 - b) Sales to Federal, State and City governments, or any agency thereof.
 - c) Any nonprofit religious, educational or charitable institutions when engaged in customary non-profit activities.
 - d) All persons and all transactions exempted as provided by Section 4 of Chapter 67-930, Laws of Florida, 1967.
 - e) Sale of alcoholic beverages for consumption off the premises.
 - f) Sales of food or beverages delivered to a person's home under a contract providing for deliveries on a regular schedule when the price of each meal is less than ten dollars (\$10.00).
5. Operator's Commission: Each operator shall deduct two percent (2%) of the amount of tax collected and/or due providing that the amount of tax collected and/or due is remitted to the Finance Department, Bal Harbour Village, on or before the 20th of the month following the close of each calendar month.
6. Remittance to Bal Harbour Village: All Resort Taxes collected and/or due shall be remitted to the Finance Department, Bal Harbour Village, along with the original copy of the reporting form on or before the 20th of the month following the close of each calendar month to avoid penalties. (2% Commission will be lost and a 10% penalty will be imposed if payment is not received by the 20th of the month)
7. Penalties and Interest:
 - a) Original Delinquency: Any operator who fails to remit Resort Tax within the time required (see #6) shall pay a penalty of 10% of the amount of the tax in addition to the full amount of the tax.
 - b) Continued Delinquency: Any operator who fails to remit Resort Taxes on or before the 30th day following the date on which the tax has become delinquent shall pay a second delinquency of 10% of the amount of the tax in addition to the full amount of the tax and the 10% penalty first imposed.
 - c) Fraud: If the Finance Director determines that the non-payment of any resort Tax is due to fraud, a penalty of 25% of the amount of the tax shall be added thereto in addition to the penalties stated in sub-paragraphs a & b of this section.
 - d) Interest: In addition to the penalties imposed, any operator who fails to remit any Resort Taxes shall pay interest at the rate of 1% per month or portion thereof, on the full amount of the tax, exclusive of penalties, from the date on which the tax first became delinquent, until paid.
8. Failure to Collect & Report Resort Taxes: If any operator shall fail or refuse to collect and/or report Resort Taxes, the Finance Director shall proceed in such manner as he/she may deem best to obtain compliance. Further, the Finance Director may, with the approval of the Village Manager, charge a reasonable fee for any extraordinary efforts required to determine and collect the amount of tax due.
9. Records Required: Every operator shall keep for three (3) years all records as may be necessary to determine the amount of Resort Taxes collected and/or due. The Finance Director shall have the right to inspect such records at all times.
10. Powers to Collect: Any Resort Taxes, penalties, and or interest due to Bal Harbour Village shall be considered a debt owed to the Village by the operator who shall be liable to an action brought in the name of Bal Harbour Village for the recovery of such amounts.
11. Violations and Penalties: Any operator who shall violate or fail to comply with any of the provisions of the Bal Harbour Village Resort Tax Ordinance shall be punished by a fine of not more than \$500.00 or by imprisonment for not more than sixty (60) days, or both, in the discretion of the court.
12. Registration: Within 30 days after commencing business, every operator subject to Resort Tax shall register his/her business with the Finance Director, Bal Harbour Village. The registration certificate issued shall be at all times posted in a conspicuous place on the premises of the business.

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This return should be legibly in pen only. Do not remittances payable to BAL HARBOUR VILLAGE. Remittance must be received on time in order to receive 2% commission.

prepared online or filled out send cash by mail. Make all

Original – IMPORTANT
This return must reach Bal Harbour Village on or before the 20th day of the month next succeeding the month for which the tax is due to avoid penalty & loss of 2% commission.
OPERATOR MUST FILE REUTRN EVEN THOUGH NO TAX IS DUE

**BAL HARBOUR VILLAGE
FINANCE DEPARTMENT**
655 – 96TH STREET
BAL HARBOUR, FL 33154

Mail this copy with you
remittance attached

Check List

1. Fill out form completely.
2. Check to be sure Certificate Number is correct.
3. Is month covered correct?
4. Is remittance attached and signed?

Month Ending _____

**ROOM RENTAL -- 4% RESORT TAX REPORT
FOOD & BEVERAGE SALES -- 2% RESORT TAX REPORT**

If you close or sell your business, or if you change your business location, immediately notify the Bal Harbour Village Finance Department in writing. Refer to your certificate number and address.

| COLUMNS → Enter figures for items below in appropriate column(s) at right | <u>Column #1</u> Rentals in any Hotel, Motel, or Apartment House Resort Tax: 4% | <u>Column #2</u> Food & Beverage Sales (Includes all Beverages) Resort Tax: 2% | <u>Column #3</u> Total Tax Due |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------|
| A. Gross sales and/or rentals | | | |
| B. Exempt Sales | | | |
| C. Taxable Sales (Line A minus Line B) | | | |
| D. 4% Room Rental Tax and/or 2% Food & Beverage Tax | | | |
| E. Deduct 2% of line D as your commission if this return is filed on time. | | | |
| F. Debit/Credit Memos Issued by Bal Harbour Village | | | |
| G. Amount Due (Line D minus Line E, + or – Line F) | | | |
| H. Total Amount Due (Add Line G, Column 1 & 2. ENTER RESULT IN COLUMN 3. Make check or money order payable to Bal Harbour Village) | | | <u>TOTAL RESORT TAX DUE</u> |

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. (SEE DETAILED INSTRUCTIONS ON PAGE 4)

Date

Signature of Operator or Authorized Agent

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DETAILED

INSTRUCTIONS

IMPORTANT: Operator must file return even if no tax is due.

Line A, Column 1: enter total rent paid in any Hotel, Motel or Apartment House.

Line A, Column 2: enter gross sales of food and beverages for consumption either on or off premises.

Exception: (alcoholic beverages consumed off premises)

Line B, Columns 1 & 2: enter all sales exempt from resort tax. (See Page 2 – “Exempt Sales)

Line C, Columns 1 & 2: enter difference between Lines A & B.

Line D, Columns 1 & 2: enter total tax collected and/or due under appropriate Columns.

Line E, Columns 1 & 2: enter your 2% commission of the amount shown on line D if your return is filed on time.

Line F, Columns 1 & 2: enter amounts here for debit and credit memos as instructed and issued by Bal Harbour Village.

Line G, Columns 1 & 2: enter total tax due for each column.

Line H: enter the totals of line G (Columns 1 & 2) in Column 3.

CAUTION: Be careful to ensure that COLUMN 1 pertains only to room rentals and COLUMN 2 pertains only to food & beverage sales. Use COLUMN 3 for Total Resort Tax Due.

Please double check your figures before submitting this form to Bal Harbour Village