

# 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 <a href="http://www.myflorida.com/dbpr">www.myflorida.com/dbpr</a>
	b. Copy of State of Florida Alcoholic Beverages & Tobacco License <a href="http://www.myfloridalicense.com">www.myfloridalicense.com</a>
	c. Copy of State of Florida Hotel & Restaurant License <a href="http://www.myfloridalicense.com">www.myfloridalicense.com</a>
	d. Copy of Annual Retail Food Establishment Permit from Florida Department of Agriculture <a href="https://foodpermit.fdacs.gov">https://foodpermit.fdacs.gov</a>
	e. Florida Department of Revenue for Sales Tax Collection Certificate of Registration <a href="http://www.floridarevenue.com">www.floridarevenue.com</a>
5	Photocopy of Miami-Dade County Local Business Tax Receipt (REQUIRED)
6	Copy of Certificate of Use from Bal Harbour Building Department <a href="mailto:msanchez@balharbourfl.gov">msanchez@balharbourfl.gov</a>
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.

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*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](mailto: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

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## 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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# BAL HARBOUR

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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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**I understand that in applying for a business tax receipt in Bal Harbour Village it is my obligation to understand and comply with the rules and regulations of the Village.**

**I acknowledge that rentals of accommodations in any hotel, motel or apartment house; and sales of food and beverage for consumption either on or off premises are subject to a resort tax of either 4% for rentals or 2% for food and beverage. 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).**

I affirm that the information given on and with this document is true to the best of my knowledge and belief. I am authorized to represent the firm in all matters connected with this business. Any intentional misrepresentation on this application could result in the revocation of the Business Tax Receipt and/or possible action being initiated against the business.

\_\_\_\_\_

Signature of Authorized Representative

Date

Print Name: \_\_\_\_\_

State of Florida, County of \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_

20\_\_\_\_\_, by \_\_\_\_\_ who is personally

known to me or has produced \_\_\_\_\_ as identification.

NORTARY SEAL

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Name of Notary Public

\_\_\_\_\_  
Date Commission Expire

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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](mailto:btr@balharbourfl.gov)

### LICENSE FEE SCHEDULE

a) Retail Sales and Lease -Goods		
Up to \$1, 000.00 of Stock in Value		73.70
Each Additional \$1,000.00 or Fractional Part Thereof		4.35
b) Services		
Generally		73.70
For Barber Shops or Beauty Parlors, with Chairs in Excess of Four (Cost PerChair)		15.40
c) Lodging (Apartments, Hotels, and Cabanas)		
Per Room or Per Cabana		2.68
d) Restaurants		
For the First 35 Chairs or Seats		73.70
For Each Additional Chair or Seat		2.00
e) Bars		670.05
f) Professional		
Generally		87.10
Per Professional		26.81
g) Vending Machines (Per Machine)		3.68
h) Insurance		87.10
i) Financial Institutions		
Generally		268.02
Per Branch (If Main Bank Each within Village)		67.00
j) Nightclubs		3,350.24

*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 20<sup>th</sup> 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 – 96<sup>TH</sup> 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 <b>Resort Tax: 4%</b>	<u>Column #2</u> Food & Beverage Sales (Includes all Beverages) <b>Resort Tax: 2%</b>	<u>Column #3</u> <b>Total Tax Due</b>
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)			<b><u>TOTAL RESORT TAX DUE</u></b>

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

# BAL HARBOUR

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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**