Business Renewals

All persons engaged in, or managing any business, trade or profession must renew the Business Revenue Receipt before October 1st of each year. We will send you a renewal notice in the mail. Any business renewal not renewed by October 1st will be considered delinquent and subject to a penalty of 10% for the month of October plus an additional 5% penalty for each month thereafter. Payments postmarked and received on or after March 1, will be assessed an additional $250.00 penalty (Section 12-37).

Display of Business Revenue Receipts

All Business Tax Receipts must be conspicuously displayed in your place of business for easy inspection by City, County, or State inspectors. (Section 12-47).

Transfer of Business Revenue Receipts

In order to transfer your business to a new owner, evidence of a bona fide sale and transfer of property should be submitted to the Business Tax Receipt Division. A ten (10%) percent transfer fee is charged, per Business Revenue Receipt (Sec. 12-42).

Term of Business Revenue Receipt

Business Tax Receipts are valid from Oct. 1st thru Sept. 30th. New Business Tax Receipts obtained between Oct. 1st and March 31st must pay the full fee for the year. Those businesses starting on April 1st will pay 75% of the annual fee. The fee shall be reduced by five (5%) percent of the annual fee per month, thereafter, until the close of the fiscal year on Sept. 30th (Section 12-41(b)).

Banners & Signs

All temporary banners & signs require a permit. Please call Building Department for information at 954-597-3420.

Temporary Holiday Sale Permits

Permit is valid for a limited time only. Application must be submitted to the license Division at least 30 days before the event. Temporary Holiday Sales include Pumpkins, Christmas Trees, sparklers and flowers. Please call 954-597-3337 before setup.

Rebate of Fees

No portion of any payment can be refunded unless the fee was collected by mistake or error (Section 12-45).

Accessory Uses

Whenever an Business Revenue Receipt is levied against any profession, trade, shop or business, a separate Business Revenue Receipt is required for each business classification, whether it is connected or operated in conjunction with any other business (Section 12-27).
BUSINESS ADDRESS REQUIRED

Each applicant for a Business Revenue Receipt must state the exact location at which the business is to be operated. If applicable zoning regulations do not permit the practice of the business, a Business Revenue Receipt cannot be issued (Section 12-30).

RESIDENTIAL BUSINESS REQUIREMENTS

Residential businesses are for Mail/Phone only. A Safety Fire Inspection is required before issuance of the Business Revenue Receipt. A fire extinguisher (2A10-Bc), with tag, smoke detectors and 4" house #s are required for the inspection (Section 12-30(e)).

Residential Child Day and ALF Homes requires HRS License, a Standard Safety Inspection and the issuance of a Certificate of Occupancy (Sec. 12-30(f)).

BUSINESS TELEPHONE

Installing a business telephone within the City shall be deemed to have established a business location or branch office for over thirty (30) days, requires a Business Revenue Receipt for the business location (Section 12-30(d)).

TEMPORARY FLOWER/SIDEWALK SALES

Temporary Special Events

Permitted by a Special Event Permit for major holidays, carnivals, grand openings, sparkler displays & sales, holiday trees & pumpkins, customer appreciation events and religious functions only. Please call Staff at (954) 597-3537 or (954) 597-3530 for the fees and requirements (Sec. 12-35). Special events, flower and sidewalk sales subject to City approval in addition to zoning, parking and fire requirements.