



**\*ADMINISTRATIVE FEE: \$25.00 (Non-Refundable)**

**\*Business Tax Receipt fees based on classification (Starting at \$105.00)**

## **HOME BUSINESS TAX RECEIPT APPLICATION**

(321) 952-3419 • 120 Malabar Rd SE • Palm Bay, FL 32907-3009

[www.palmbayflorida.org](http://www.palmbayflorida.org) • [biztax@pbfl.org](mailto:biztax@pbfl.org)

The Police and Fire Departments require three (3) supplemental/emergency contacts, in the event of a fire or burglary and you are not available.

If you are licensed in any way by the State of Florida or certified by Brevard County, a copy must be uploaded with your application.

Please note that incomplete applications will not be processed until all requested information is provided. Failure to provide the requested information will result in additional time necessary to process your application.

**The administrative fee and BTR fee are required to issue your Business Tax Receipt.**

**These fees will not be refunded once your application is submitted for processing.**

**Please allow 10-14 business days for all departments to approve your application.**

When you receive your receipt from the City of Palm Bay, please be sure to contact the Brevard County Tax Collector's Office, at (321) 264-6969 or (321) 633-2199, to obtain information on your Brevard County Business Tax Receipt. You may not obtain the County Business Tax Receipt without first providing them with your City of Palm Bay Business Tax Receipt.

**- CITY OF PALM BAY HOME BUSINESS TAX -**

**§ 185.125 HOME OCCUPATIONS.**

(A) In a residentially zoned district, a home business tax receipt may be issued when the home is used only as a location for a business telephone, an address for business correspondence, and a storage place for business records in conjunction with a principal residential use. A home business tax receipt does not permit or authorize the following:

- (1) Employees, other than members of the immediate family, residing on the premises in the conduct of the home occupation;
- (2) Walk-in or drive-in businesses to the residences;
- (3) Deliveries of business-related products for sale or distribution to the licensee;
- (4) Any off-site advertisement from any street;
- (5) Storage of goods;
- (6) A home occupation occupying an area greater than twenty-five percent (25%) of the first floor living area of the residence;
- (7) Conducting a home occupation in an accessory building; such occupation must be conducted in the main residence of the proprietor.
- (8) Storage of commercial vehicles; vehicles or vessels for hire; mobile food vending trucks/trailers.

(B) Application for home occupational license.

- (1) Application for a home business tax receipt shall be made in the same manner as provided for in Chapter 110 of this code of ordinances. However, the Growth Management Director, or designee, shall certify compliance with the requirements of this section after review of the following information submitted by the applicant:
  - (a) Name and address of applicant;
  - (b) Legal description of property where home occupation is to be conducted;
  - (c) A sketch showing the floor plan and total first floor living area of the residence;
  - (d) Area of room or rooms to be utilized in the conduct of the home occupation;
  - (e) Nature and type of home occupation sought;
  - (f) A signed, notarized statement completed by the applicant certifying compliance with the requirements of subsection (A).

(C) In a residentially zoned district, a home-based business occupational license may be issued for a business that does not meet all of the criteria identified in subsections (A) and (B) above provided the following criteria are met:

- (1) The business shall be conducted within the primary residence, use of accessory structures for operation of the business is prohibited.
- (2) The business shall not change the character of the dwelling or reveal from the exterior that the dwelling is being utilized for conduct of a home-based business.
- (3) No supplies or equipment shall be used or stored in connection with the business that would create fire or explosion hazards, electrical interference, noise, vibration, glare, fumes or odors detectable to the normal senses on adjacent properties or residential units.
- (4) Activities conducted and equipment or material used shall not change the fire safety or

occupancy classifications of the premises.

(5) A business operating under a Cottage Food License is permissible with proof of such license from the governing authority.

(6) A licensed firearms dealer may operate within their home, provided a Federal Firearms Permit is valid and secured prior to the business tax receipt application. No on-site storage of ammunition or items related to ammunition reloading, musket ball or muzzle manufacturing or reloading may be permitted. Transfer of firearms to private individuals may not occur at the property where the home is located.

(D) Application for home-based business occupational license.

(1) Application for a home-based business tax receipt shall be made in the same manner as provided for in [Chapter 110](#) of this code of ordinances. However, the Growth Management Director, or designee shall certify compliance with the requirements of this section after review of the following information submitted by the applicant:

- (a) Name and address of applicant;
- (b) Legal description of property where home occupation is to be conducted;
- (c) A sketch showing the floor plan and total first floor living area of the residence;
- (d) Area of room or rooms to be utilized in the conduct of the home occupation;
- (e) Nature and type of home-based business sought;
- (f) A signed, notarized statement completed by the applicant certifying compliance with the requirements of subsection (C).

(E) Expiration and revocation of license.

(1) Business tax receipts for home occupations and/or home-based businesses shall expire as provided in Chapter 110, Palm Bay Code of Ordinances.

(2) Business tax receipts for home occupations and/or home-based businesses may be revoked by the Growth Management Director for violation of any criteria established by this section.

(F) Appeals for denial or revocation of license.

(1) Licenses for home occupations and/or home-based businesses that have been denied by the Growth Management Director, or designee for failure to meet the criteria established in this section may file an appeal of an administrative decision pursuant to § [169.009](#).

(2) Licenses for home occupations and/or home-based businesses that have been revoked by the Growth Management Director for violation of any criteria established by this section may file an appeal of an administrative decision pursuant to § [169.009](#).

**\*\*Any home BTR may be revoked at any time if it is determined that the home occupation is not being conducted in accordance with the criteria above.\*\***

## CHECKLIST

- Completed Business Registration and Business Application through the iMS portal. – [www.palmbayflorida.org/btr](http://www.palmbayflorida.org/btr)
- Photo ID
- Articles of Incorporation and/or Fictitious Name Registration, if applicable
- Form of Payment (check, money order, credit/debit card)
- State License, if applicable (i.e. Department of Business & Professional Regulation, Florida Department of Agriculture and Consumer Services, ACHA, etc.)
- Brevard County Competency Card, if applicable

## Helpful Contact Information

- [Sunbiz.org](http://Sunbiz.org) - used for filing Fictitious Name or Incorporation in State of Florida
- Department of Business & Professional Regulation - [www.myflorida.com](http://www.myflorida.com) or (850) 487-1395
- Florida Department of Agriculture and Consumer Services - [www.freshfromflorida.com](http://www.freshfromflorida.com) or (800) 435-7352
- Division of Hotels and Restaurants [www.myfloridalicense.com](http://www.myfloridalicense.com) or (850) 487-1395
- Agency for Healthcare Administration (ACHA) - [www.ahca.myflorida.com](http://www.ahca.myflorida.com)
- Department of Alcohol, Tobacco and Firearms - [www.atf.gov](http://www.atf.gov)
- Brevard County Certificate of Competency - [contractorlicensing@brevardcounty.us](mailto:contractorlicensing@brevardcounty.us) or (321) 633-2058

## **Notice to Commercial Businesses Vehicles for Hire**

### **Definition of Vehicle for Hire:**

Any motor vehicle as defined in Section 320.01(1)(a), Florida Statute, that may be hired for the purpose of conveying passengers at a rate of fare permitted by law.

The markings on the vehicle for hire must include the name of the entity registered with the Florida Secretary of State. A copy of the type of business containing the Officers, Board of Directors, and the person who is authorized to bind the entity, is to be submitted along with the application.

Only one (1) vehicle for hire can be parked at the residence where the Business Tax Receipt is issued. Additional vehicles for hire must be parked at commercial locations.

The minimum Insurance Requirement for a single Vehicle for Hire\* is as follows:

- Bodily Injury Liability (BIL) - \$125,000 per person  
- \$250,000 per occurrence
- Property Damage Liability (PDL) - \$50,000

\*A business that has more than one driver/one vehicle would require commercial insurance and those limits would be in line with the type of conveyance used.

The Insurance Policy Number and Expiration Date must be submitted along with the application.

A copy of the Business Tax receipt shall be carried in the vehicle at all times.

A copy of the Business Tax Receipt application will be forwarded to the Palm Bay Police Department.



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**BUSINESS TAX RECEIPTS - SCHEDULE OF FEES**

In July of each year, annual renewal notices will be sent to each business holding a current City of Palm Bay Business Tax Receipt. Failure to receive notice will NOT be considered a justifiable defense for nonpayment of the annual receipt fee or late payment fee.

Business Tax Receipts **must** be renewed before **October 1st** of each year to avoid penalties.

**Late Payment Fees**

Receipts not renewed by October 1st are considered delinquent and are subject to the following penalty fees listed in the schedule per City Ordinance § 110.22:

DATE RENEWED	TOTAL COST
Oct 1 - Oct 31	BTR Fee + 10% Penalty Fee
Nov 1 - Nov 30	BTR Fee + 15% Penalty Fee
Dec 1 - Dec 31	BTR Fee + 20% Penalty Fee
Jan 1 - Sept 30	BTR Fee + 25% Penalty Fee

**Half Year Fee**

For each receipt obtained by a new business between April 1st and September 14th of any year, one-half (1/2) of the fee for one (1) year shall be paid. A new business obtaining a receipt between September 15th and September 30th may operate under the authority of its 'next year' (October 1 –September 30) receipt.

**Refund of Fees**

No portion of any fee will be refunded, except if the fee is collected in error. No refunds will be made after the expiration of the receipt year for which it was issued.