

Business Tax Receipts (BTR)

Fees levied by the City on all businesses, trades, and professions operating with the City or transacting business in interstate commerce where such tax is not prohibited by Sec. 8, Article 1 of the United States Constitution.

321000 Local Business Tax Receipt – Delinquent

Fees are due on October 1 each year and the Local Business Tax Receipts expire September 30 the succeeding year. Fees renewed after October 14 are subject to penalties. A Business Tax Receipt may be transferred to a new owner upon payment of a transfer fee and presentation of evidence of the sale and the original license.

Code Reference: F.S. Chapter 166.201, 205.042, 205.043, 205.053
Responsible Dept.: Community Development/Building Division

316000 Local Business Tax Receipt (BTR)

Fees are due on October 1 each year and Local Business Tax Receipts expire September 30 the succeeding year. A Business Tax receipt may be transferred to a new owner upon payment of a transfer fee and presentation of evidence of the sale and the original BTR. Receipt holders must comply with all applicable codes of the City and County, including building, fire, and health codes and zoning laws.

Code Reference: F.S. Chapter 166.201, 205.042, 205.043, 205.053, Sec. 13-40 Code of Ordinances
Responsible Dept.: Community Development/Building Division

Local Business Tax Schedule

(A) *Charter boats.* All charter boat or fare-carrying boat businesses shall pay a BT fee based upon Coast Guard certified passenger capacity.

Charter boats \$50.00 per boat plus \$1.00 per passenger

(B) *Coin-operated machines.* All businesses or activities utilizing coin-operated machines, except pay telephones, shall pay a BT fee based upon the number of such machines. The local business tax fee will be determined based upon the total number of coin-operated machines the business or activity utilizes within the corporate limits of Destin, with a list of individual locations of coin-operated machines to be provided by the business or activity making application for a license. The owner of the business or activity shall make sufficient copies of the issued license for display at each coin-operated machine location.

Amusement machines, per machine	\$10.00
1 to 10 vending machines	\$50.00
11 to 25 vending machines	\$100.00
26 or more vending machines	\$150.00
1 to 25 coin-operated washing machines and dryers	\$50.00
26 to 50 coin-operated washing machines and dryers	\$100.00
51 or more coin-operated washing machines and dryers	\$150.00

(Note: Vending machines are those coin-operated devices which dispense a product in exchange for a coin; i.e., soft drinks, candy, grooming aids, cigarettes, etc. Amusement machines include devices such as pinball, electronic games, pool tables, skeet ball, juke boxes, etc. Laundry machines include washers, hot air dryers and dry cleaning machines).

(C) *Commercial fishing.* Net boats, long line and all other commercial non-charter fishing businesses which sell seafood for profit, either retail or wholesale, shall pay a fee based upon the greatest number of vessels.

1 boat \$50.00

Each additional boat	\$25.00
(D) <i>Contractors and subcontractors.</i>	
General contractor	\$125.00
Building contractor	\$100.00
Residential, sheet metal, roofing, electrical, class A air conditioning, mechanical, plumbing and commercial swimming pool contractors or subcontractors	\$75.00
Class B air conditioning and residential swimming pool contractors or subcontractors	\$50.00
Class C air conditioning and swimming pool service contractors or subcontractors (Note: The classifications above are as defined in Florida Statutes Section 489.105.)	\$50.00
Handymen and similar craftsmen	\$25.00
All other contractors or subcontractors not listed herein	\$50.00
(E) <i>Food and beverage establishments.</i>	
(1) Restaurants, cafes, snack bars, dining rooms, lounges, taverns, nightclubs and the like, whether operated in conjunction with some other line of business or not, one dollar (\$1.00) per seat with a minimum of fifty dollars (\$50.00).	
(2) Snack counters, drive-ins, catering services, take-out services which maintain no seats, or like businesses which may provide some seating but whose primary nature of business is take-out or delivery of food and/or beverages	\$50.00
(F) <i>Reserved.</i>	
(G) <i>Gasoline stations (including marinas).</i> The annual BT fee shall be based upon the maximum number of vehicles/vessels which can be serviced at any given time, in addition to other fees as may be required pursuant to this article.	
1 to 4 vehicles/vessels	\$50.00
5 to 10 vehicles/vessels	\$100.00
11 to 15 vehicles/vessels	\$150.00
16 or more vehicles/vessels	\$200.00
(H) <i>Insurance.</i>	
Each insurance company writing any class of insurance upon any person or property residing or located within the city	\$50.00
Insurance agent or firm doing such business as agent or other representative of insurance company or companies, for each place of business	\$100.00
Each traveling or itinerant insurance agent or solicitor soliciting business within the city	\$100.00

Insurance solicitors employed by, or representing, insurance agents who have an annual license as provided by this section \$50.00

- (I) *Leisure rentals.* Businesses renting boats, yachts, jet skis, beach equipment, sailboats, motorcycles, mopeds, bicycles or other similar equipment shall pay a BT fee based upon the number of units. The local business tax fee will be determined based upon the total number of leisure rentals the business or activity rents to the public within the corporate limits of Destin, with a list of individual locations of leisure rental setups to be provided by the business or activity making application for a BT receipt. The business owner or manager shall be responsible for making copies of the issued receipt, with a copy of said license to be distributed to each location site.

1 to 10 units	\$50.00
11 to 20 units	\$100.00
21 to 30 units	\$150.00
31 or more units	\$200.00

- (J) *Marinas, dry docks, boat storage.* Marinas, dry docks and boat storage annual license fees will be based upon the number of spaces for rent.

Spaces	Wet	Dry
1 to 3	\$50.00	\$50.00
4 to 10	\$100.00	\$50.00
11 to 20	\$150.00	\$75.00
21 to 40	\$200.00	\$100.00
41 to 60	\$250.00	\$125.00
61 or more	\$300.00	\$150.00

- (K) *Professionals.* The fees referenced in this section apply to each individual pursuing such profession or professional activities and not against the firm, partnership or corporation. Therefore, each individual must obtain a separate receipt rather than one (1) receipt being acquired by a firm, partnership or corporation. It shall be the responsibility of the principle of each firm to provide to the city a list of individual professionals working from or in the firm's office at the time of application, and to notify the city each time additional professionals assume professional working activities from the office. Each professional is responsible for acquiring his/her individual license BTR and shall post the issued BTR in a conspicuous place in the office in which the professional conducts business activities.

Class 1 \$150.00
Includes professionals such as accountants/certified public accountants, architects, attorneys, chiropractors, dentists, engineers, medical doctors, opticians, optometrists, psychiatrists, psychologists, surveyors and veterinarians.

Class 2 \$100.00
Includes professionals such as real estate brokers and stock brokers.

Class 3 \$25.00
Includes professionals such as real estate agents, barbers, beauticians, cosmetologists, electrologists and others not referenced in class 1, class 2 or in the insurance category (subsection (10) of this section).

- (L) *Rental units.* All hotels, motels, houses, cottages, condominium units, trailer spaces, boardinghouses and all other units or spaces rented. The local business tax fee will be determined based upon the

total number of rental units the business or activity manages within the corporate limits of Destin, with a list of individual locations of rental units to be provided by the business or activity making application for a BTR. The business owner or manager shall post the issued BTR in a conspicuous place in the office which manages the rental units.

1 to 4 units	\$25.0021387
5 to 10 units	\$50.00
11 to 50 units	\$100.00
51 to 100 units	\$200.00
101 to 200 units	\$300.00
201 to 500 units	\$400.00
501 or more units	\$500.00
Mini-warehouse storage facilities	\$200.00

- (M) *Retail, wholesale, manufacturing, services, financial institutions, clubs, pawnshops, private schools, car rentals, hospitals, clinics, advertising agencies, consultants, etc.* All financial institutions and businesses selling goods, either wholesale or retail; businesses for the manufacture or assembly of goods; businesses providing services; all clubs, including golf, racquetball, swimming, health, social and the like; miniature golf, water slides and bowling alleys; private schools of any description; automobile rental agencies; and wrecker towing services shall pay a fee based upon the total number of employees. An employee shall be defined as any person actively connected with the business working within the city limits. An affidavit may be requested to accompany the application for such BTR stating the greatest number of individuals employed during any twenty-four-hour period during the preceding business tax year. The city manager or his designee shall be supplied proof of the number of employees upon demand.

1 to 5 employees	\$50.00
6 to 20 employees	\$100.00
21 to 50 employees	\$150.00

- (N) *Taxicabs, limousines, buses, private ambulances, courtesy cars, delivery cars, etc.* The annual BT fee shall be a per-unit charge.

Taxicabs, per unit	\$50.00
Limousines, per unit	\$100.00
Buses:	
- up to 40 passengers, per unit	\$100.00
- 41 or more passengers, per unit	\$150.00
Courtesy/delivery cars, private ambulances, per unit	\$50.00

- (O) *Theaters.* Annual BT fees will be based upon seating capacity.

1 to 30 seats	\$50.00
31 to 100 seats	\$100.00
101 to 300 seats	\$150.00
301 to 500 seats	\$200.00
501 to 750 seats	\$250.00
751 or more seats	\$300.00

- (P) *Miscellaneous.*

Any business activity not hereinbefore listed	\$200.00
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