

Section 3 Licenses and Permits: Business Tax Receipts (aka business licenses), Rental Registration (LTR/STR), Livery Permits, Vendor Permits, Marine Application Fees, Code Violations

316000 Local Business Taxes (aka Business Tax Receipts aka BTRs)

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.

Local Business Tax Receipts are invoiced in July and due on October 1 each year. They 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. Fees renewed after ~~October 14~~ September 30 are subject to up to 25% in penalties.

Code Reference: F.S. Chapter 166.201, 205.042, 205.043, 205.053, Sec. 13-40 Code of Ordinances

Responsible Department: Community Development/Building Division

1. Charter boats: All charter boat or fare-carrying boat businesses shall pay a per boat base fee plus a per passenger fee based upon Coast Guard certified passenger capacity.

Charter boats, per boat base	\$50100 per boat
Charter boats, per passenger fee	\$1.25 per passenger

2. Coin-operated machines: All businesses or activities utilizing coin-operated machines, except pay telephones, shall pay a BTR 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.

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.

Amusement machines, per machine	\$10
1 to 10 vending machines	\$5062.50
11 to 25 vending machines	\$100125.00
26 or more vending machines	\$150187.50
1 to 25 coin-operated washing machines and dryers	\$5062.50
26 to 50 coin-operated washing machines and dryers	\$100125.00
51 or more coin-operated washing machines and dryers	\$150187.50

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3. 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.

First boat	\$ 50 100.00
Each additional boat	\$ 25 50.00

4. Contractors and subcontractors: The classifications below are as defined in Florida Statutes Section 489.105.

General contractor	\$ 125 187.50
Building contractor	\$ 100 200.00
Residential, sheet metal, roofing, electrical, class A air conditioning, mechanical, plumbing, and commercial swimming pool contractors and subcontractors	\$ 75 150.00
Class B air conditioning and residential swimming pool contractors and subcontractors	\$50100.00
Class C air conditioning and swimming pool service contractors or subcontractors	\$50100.00
Handymen and similar craftsmen	\$2550.00
All other contractors and subcontractors not listed herein	\$50100.00

5. Food and beverage establishments:

Restaurants, cafes, snack bars, dining rooms, lounges, taverns, nightclubs and the like, whether operating in conjunction with some other line of business or not, base minimum plus per seat	\$50 100.00 min \$1.25 per seat
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	\$50 100.00

6. Gasoline stations (including marinas). 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	\$5062.50
5 to 10 vehicles/vessels	\$ 100 125.00
11 to 15 vehicles/vessels	\$ 150 187.50
16 or more vehicles/vessels	\$ 200 250.00

7. Insurance:

Each insurance company writing any class of insurance upon any person or property residing or located within the city	\$50100.00
Insurance agent or firm doing such business as agent or other representative of insurance company or companies, for each place of business	\$ 100 200.00

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Each traveling or itinerant insurance agent or solicitor, soliciting business within the city	\$ 100 200.00
Insurance solicitors employed by, or representing, insurance agents who have an annual license as provided by this section	\$ 50 100.00

8. 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	\$5062.50
11 to 20 units	\$ 100 125.00
21 to 30 units	\$ 150 187.50
31 or more units	\$ 200 100.00

9. 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	\$5065.50	\$5062.50
4 to 10	\$ 100 125.00	\$5062.50
11 to 20	\$ 150 187.50	\$7593.75
21 to 40	\$ 200 250.00	\$ 100 125.00
41 to 60	\$ 250 312.50	\$ 125 156.25
61 or more	\$ 300 375.00	\$ 150 187.50

10. 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, ant 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: Accountants/certified public accountants, architects, attorneys, chiropractors, dentists, engineers, medical doctors, opticians, optometrists, psychiatrists, psychologists, surveyors, and veterinarians	\$ 150 225.00
Class 2: Real estate brokers and stockbrokers	\$ 100 200.00
Class 3: Real estate agents, barbers, beauticians, cosmetologists, electrologists, and others not referenced in class 1, class 2, or in the insurance category (item 7 above)	\$ 25 50.00

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11. 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 31.25
5 to 10 units	\$50 62.50
11 to 50 units	\$100 125.00
51 to 100 units	\$200 250.00
101 to 200 units	\$300 375.00
201 to 500 units	\$400 500.00
501 or more units	\$500 625.00
Mini-warehouse storage facilities	\$200 300.00

12. 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 62.50
6 to 20 employees	\$100 125.00
21 to 50 employees	\$150 187.50
50 Or more employess	\$200.00 250.00

13. Taxicabs, limousines, buses, private ambulances, courtesy cars, delivery cars, etc.: The annual BTR fee shall be a per-unit charge.

Taxicabs, per unit	\$50 62.50
Limousines, per unit	\$100 125.00
Buses: up to 40 passengers, per unit	\$100 187.50
Buses: 41 or more passengers, per unit	\$150 250.00
Courtesy/delivery cars, private ambulances, per unit	\$50 62.50

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14. Theaters: Annual BTR fees will be based upon seating capacity.

1 to 30 seats	\$5062.50
31 to 100 seats	\$100 125.00
101 to 300 seats	\$150 187.50
301 to 500 seats	\$200 250.00
501 to 750 seats	\$250 312.50
751 or more seats	\$300 375.00

15. Miscellaneous.

Any business activity not listed	\$200300.00
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