



- \*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.palmbayfl.gov](http://www.palmbayfl.gov) • [biztax@palmbayfl.gov](mailto:biztax@palmbayfl.gov)

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

**PALM BAY CODE OF ORDINANCES**  
**SECTION 174.008 HOME OCCUPATIONS**

In a residentially zoned district, a home-based business tax receipt may be issued for a home-based business provided the following criteria are met:

- (A) The activities of the home-based business are secondary to the property's use as a residential dwelling.
- (B) 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. External modifications made to a residential dwelling to accommodate a home-based business must conform to the residential character and architectural aesthetics of the neighborhood.
- (C) 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.
- (D) Activities conducted and equipment or material used shall not change the fire safety or occupancy classifications of the premises.
- (E) A business operating under a cottage food license is permissible with proof of such license from the governing authority.
- (F) 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 re-loading may be permitted. Transfer of firearms to private individuals may not occur at the property where the home is located.
- (G) Parking related to the business activities of the home-based business shall comply with citywide parking requirements and the need for parking generated by the business may not be greater in volume than would normally be expected at a similar residence where no business is conducted.
- (H) Employees of the business who work at the residential dwelling must also reside in the residential dwelling, except that up to a total of two (2) employees or independent contractors who do not reside at the residential dwelling may work at the business. The business may have additional remote employees that do not work at the residential dwelling.

(Ord. 2024-33, passed 9-19-24)

**\*\* 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. \*\***

## CITY OF PALM BAY HOME BUSINESS TAX

### HOME BTR HELPFUL TIPS

- **Location:** Florida Statute 559.955 states that “the home-based business may not conduct retail transactions at a structure other than the residential dwelling.” This means that an accessory structure *may not* be used as a store.
- **Noise Disturbances:** Business activities must adhere to Section 92.03 of the City’s Noise Ordinance
- **Vehicle Parking:** All vehicles (commercial, recreational, or personal) must adhere to the regulations of sections 74.25 and 74.12 of the City’s Parking Ordinance.
- **Signage:** Signage on residential properties is generally prohibited, except as provided for in Appendix C and Appendix D of the City’s Sign Ordinance.
- **Firearms Manufacturing & Sales:** Required to adhere to all local regulations listed herein, obtain a license from ATF, and operate in compliance with Chapter 790 of the Florida Statutes.
- **Mobile Food Vending:** Mobile food vending does not require a Business Tax Receipt with the City, provided it meets the criteria of State Statute 509.102 and is have a valid “Mobile Food Dispensing License” from DBPR. These businesses are subject to section 174.022 of the City’s Land Development Code.
- Application for a home occupation shall be made in the same manner as provided for In Chapter 110: BUSINESS TAXES, of the City of Palm Bay Code of Ordinances.

## **CHECKLIST**

- Completed Business Registration and Business Application through the iMS portal. – [www.palmbayfl.gov](http://www.palmbayfl.gov) (See BTR Webpage)
- 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 Certificate of 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 (AHCA) - [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.



### **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:

<b>DATE RENEWED</b>	<b>TOTAL COST</b>
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.