



LOCAL BUSINESS TAX UPDATES

VILLAGE OF VIRGINIA
GARDENS

2022

LOCAL BUSINESS TAX RECEIPT—IT IS THE LAW!

Village of Virginia Gardens Code — Chapter 10 – Licenses and Business Regulations, Article II -

Local Occupational License

Per Florida State Statutes Chapter 205 –Local Business Taxes formally referred to as local occupational license.

Any person doing business in the Village of Virginia Gardens must obtain a Virginia Gardens Local Business Tax Receipt.

The Local Business Tax is imposed for the privilege of doing business in the Village of Virginia Gardens. A business that provides merchandise, entertainment, or services to the public, even if only a one-person or home-based business, must obtain a Local Business Tax Receipt before starting to operate.

Local business taxes vary depending on the nature of business. The number of employees, equipment and seating capacity are a few variables that factor into the amount of tax due. A receipt is required for each place of business and for each separate classification at the same location. Receipts are transferable when there is a change of business ownership, change of address within our municipality or business name.

A personal business tax receipt is not transferable to another individual.

Before a Local Business Tax Receipt is issued, a business must meet all conditions required. No Local Business Tax Receipt will be issued unless the Social Security Number or Employer Identification Number is provided by the person to be receipted.

Local Business Tax Receipts are valid for one year, starting October 1st and expiring September 30th of each year. Receipts not renewed by September 30th are delinquent and subject to applicable penalties. Additionally, per sec. 10-26; any person engaging in or managing any business, occupation or profession without first obtaining a local business tax

receipt from the village clerk, if so required, shall be subject to a penalty of twenty-five (25) percent of the license determined to be due. In addition to any other penalty provided by law or ordinance.

Local Business Tax Receipts not renewed by September 30 become delinquent and subject to a penalty of 10% for the month of October and an additional 5% for each month of delinquency thereafter, provided that the penalty does not exceed 25% of the local business tax.

F.S. 205.053(3) provides for an additional penalty of up to \$250.00 if your local business tax remains unpaid for 150 days after the initial notice of tax due. The mailing of the Local Business Tax renewal applications is a courtesy reminder. It is the receipt holder's responsibility to renew before the expiration date to avoid penalties.

Businesses also need to obtain a Miami-Dade County Local Business Tax Receipt.

In addition to the collection of the Local Business Tax, you are responsible for obtaining the Miami-Dade County Local Business Tax per county code Sec. 8A-171 and Sec.8A-224. You may contact Miami-Dade County Local Business Tax Receipt at (305) 270-4949.

**Certification of Capacity/ Certificate of Use — D E R M **

(For all New Applicants)

Miami-Dade County DERM requires a certification of capacity/ certificate of use for all sanitary sewer connection or an increase to the existing sanitary sewer system. If no certification is required, a comment indicating "no allocation required" will be placed on the review report/ Local Business Tax Application.

In order to comply with this order, you are required to get a printout from your municipality of the "Prior Use" of the space being solicited for licensing. Please refer to the

application from Miami-Dade County DERM for the process.

LIFE SAFETY INSPECTION

This inspection and permit is required annually during your occupancy of the structure.

The Fire Prevention Division of Miami-Dade County needs you to contact them to schedule your life safety inspection that is required before you open your doors for business and before you obtain the business tax receipt. The purpose for this inspection is to assure that the business practices and operations within the structure conform with fire safety standards for the protection of the employee and customers of the business.

The Miami-Dade County code, section 14-53(A) states that, "no person shall operate or occupy, or cause, allow, let, permit or suffer to be operated, utilized or occupied any facility, instrumentality or real property, in the unincorporated or incorporated areas of Miami-Dade, which is required to obtain a permit issued by the Fire Department having jurisdiction pursuant to this article or the South Florida Fire Prevention Code without such a valid permit or in violation of any condition, limitation or restriction which is part of a such permit" The life safety inspection will provide you with information on what may be necessary to meet fire code requirements to occupy the structure for your particular business and to provide for the safety of your employees and patrons. Call the Miami-Dade County Fire Prevention Division: (786) 331-4800.

Applications available at :

www.VirginiaGardens-Fl.Gov

Village of Virginia Gardens

6498 NW 38th Terrace
Virginia Gardens, FL 33166

Phone: 305-871-6104
Fax: 305-871-1120