



MIAMIBEACH
Business Guide

ELECTED OFFICIALS

Mayor Philip Levine

City of Miami Beach Elected Officials

Commissioner John Elizabeth Alemán

Commissioner Ricky Arriola

Commissioner Kristen Rosen Gonzalez

Commissioner Michael Grieco

Commissioner Joy Malakoff

Commissioner Micky Steinberg

ADMINISTRATION

City Manager

Jimmy L. Morales

City Attorney

Raul Aguilar

City Clerk

Rafael Granada

BUSINESS ASSISTANCE

Economic Development Director

Jeff Oris

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ECONOMIC DEVELOPMENT AND BUSINESS ASSISTANCE

In Miami Beach, business assistance is coordinated by the Economic Development Division located in the Office of Tourism, Culture and Economic Development. The Economic Development Division is the city's primary contact for new and existing businesses, entrepreneurs and investors. It is focused on identifying and meeting the various needs of local businesses, facilitating new business investment, providing market data and information, and negotiating and coordinating joint venture development.

The Economic Development Division also provides information regarding assistance and incentive programs, including SBA programs, Federal Historic Preservation Tax Credits, Local Historic Preservation Incentives, Quick Response & Incumbent Worker Training, tax credits and refunds.

Miami Beach's most important incentive is a viable marketplace, netting over \$1 billion in economic activity per square mile, one that no other South Florida location can match.

WHY FLORIDA?

Tax Advantages

There is no local income tax in Miami Beach. Additionally, Florida also has many tax advantages for businesses:

- No corporate income tax on limited partnerships.
- No state personal income tax, constitutionally guaranteed.
- No corporate franchise tax on capital stock.
- No state-level property tax.
- No property tax on business inventories.
- No property tax on goods in transit for up to 180 days.
- No sales and use tax on goods manufactured for export.
- No sales tax on purchases of raw materials incorporated in a final product for resale.
- No sales and use tax on boiler fuels.
- No sales and use tax on co-generation of electricity.

Tax Exemptions

Florida offers Sales and Use Tax Exemptions on a number of items, visit www.eflorida.com for more information. Exemptions include:

- Purchases of machinery and equipment to manufacture, produce or process tangible personal property for sale.
- Electricity used in the manufacturing process.
- Labor component of research and development expenditures.
- Machinery and equipment used predominantly in research and development

TAX AND INCENTIVE PROGRAMS

High Impact Performance Incentive Grant is a negotiated grant used to attract and grow major high impact facilities in Florida. For information on qualifying for the grant, please visit the Florida Department of Economic Opportunity.

Qualified Target Industry Tax (QTI) is available for companies that create high wage jobs in targeted high, value-added industries. To qualify, a company must create at least 10 new jobs, pay an average of at least 115 percent of area wages, have a significant positive impact on the community and have local support. For a list of qualifying incentives, please visit Enterprise Florida.

Capital Investment Tax Credit is used to attract and grow capital-intensive industries in Florida. It is an annual credit, provided for up to twenty years, against the corporate income tax. For more information, please visit Enterprise Florida.

Innovation Incentive Program is used to attract major innovation businesses to spur development of key clusters. For more information, please visit the Florida Department of Economic Opportunity.

Targeted Jobs Incentive Fund (TJIF) is intended to spur business activity and promote the growth of Miami-Dade County's economy. The program offers cash incentives for existing Miami-Dade companies undertaking a business expansion that creates new jobs. For more information, please visit Miami-Dade County Economic Resources.

WHY MIAMI BEACH?

Federal Historic Preservation Incentives

The 20% Rehabilitation Federal Income Tax Credit is available for rehabilitation of income producing structures for commercial, industrial, agricultural or rental residential purposes, including rental single-family homes and apartment buildings. Tax credits provide a dollar-for-dollar reduction of income tax owed. The 20% rehabilitation tax credit equals 20% of the amount spent in the rehabilitation of a certified historic building. The goal of the rehabilitation credit is to put the building back to use so that it is functional and meets current housing, retail, commercial, or industrial needs.

All elements of a rehabilitation project must meet the Secretary of the Interior's Standards for Rehabilitation. They must also meet basic tax requirements of the Internal Revenue Code. The tax credit must be claimed on the appropriate IRS form for the tax year in which the rehabilitated building is placed in service.

Preservation Easements allow for federal income tax deductions for charitable contributions of partial interests in historic properties. A preservation easement is a voluntary legal agreement between a property owner (the grantor) and a government agency or preservation organization (grantee). The easement protects a significant historic, archeological or cultural resource in perpetuity for the benefit of future generations. The terms of agreement are reached by mutual consent between the property owner and the easement-holding organization.

Details about the 20% Tax Credit or Preservation Easements can be obtained from the National Park Service and the Internal Revenue Service, www.nps.gov / 202.354.2055; or the State Historic Preservation Officer, 850.245.6300.

Local Historic Preservation Incentives

Improvements to historic properties may qualify for the Miami-Dade County Historic Preservation incentive, which provides a 10-year abatement of property taxes on the improvements.

Miami-Dade County offers the ad valorem property tax exemption, which exempts 100% of the assessed value of all qualified improvements to historic properties for a period of 10 years. This exemption applies to county property taxes only, not city property taxes. Miami-Dade County's legislation works by "freezing" the taxable value at the rate they were assessed before improvements are made. In other words, the incremental value added by the authorized improvements is not added to the assessment.

To claim this benefit, a property owner must file an application with the Miami Beach Historic Preservation Board, which transmits the application along with its recommendation to the Miami-Dade County's Office of Historic Preservation for further processing. Once approved, the property owner enters into a covenant with the County Commission relative to the maintenance and protection of the property for a 10-year period beginning on January 1 after improvements are completed. Many historic properties in South Beach have received this benefit. For further information, contact Miami-Dade County Office of Historic Preservation, www.miami-dade.gov/hp or 305.375.3471.

Owners of historic buildings may also be eligible for an alternative method of assessment by the Miami-Dade County Property Appraiser. This alternative method allows the property to be assessed based on the actual use rather than highest and best use, which may have an effect in lowering property taxes. To be eligible the property must be officially designated as historic either by local ordinance or listing on the National Register of Historic Places. It also must be commercial in nature (apartment buildings are not included) and be open to the public at least 40 hours per week for 45 weeks per year or the equivalent of 1,800 hours per year. The benefit applies only to the Miami-Dade County portion of the tax bill. To find out if your property qualifies, contact the Property Appraisers Office at www.miami-dade.gov/pa or 305.375.3829.

STARTING A BUSINESS: HOW TO OPERATE IN MIAMI BEACH

Sole Proprietorships, Partnerships & Corporations

Your first decision as a business owner is to determine the legal structure of your business. Your choice determines what kind of taxes the business must pay, who's liable and what forms are necessary. There are four main choices: Sole Proprietorship, Partnership, Corporation or Limited Liability Company. Contact the Florida Department of State for more information at 850.488.9000 or visit them online at www.sunbiz.org.

State And Federal Trademarks

A trademark or service mark may be registered with the Florida Division of Corporations for use and protection only in the state of Florida. For protection of your trademark in the entire U.S., including Florida, you must register it with the U.S. Patent and Trademark Office. For information about registering in Florida, call 850.245.6051 or check the Division of Corporation's website at www.sunbiz.org. For information regarding federal registration, contact the U.S. Patent and Trademark Office at 800.786.9199 or visit them online at www.uspto.gov.

Getting Licensed

All business owners are required to obtain a Business Tax Receipt (formerly known as an Occupational License). In some instances, when a business is changing its use, a Certificate of Use will be required prior to obtaining the Business Tax Receipt. When applying for a Business Tax Receipt, most businesses will be required to provide a lease/bill of sale/recorded warranty deed, federal tax ID number, and articles of incorporation/DBA. For a full list of requirements, please call the Miami Beach Finance Department at 305.673.7420.

In the instance that a Certificate of Use is required, the application process will begin with the Building Department. Inspections by the Building Department, Fire Department, Planning Department, and others must occur following the submission of an application. For more information regarding a Certificate of Use, please call the Miami Beach Building Department at 306.673.7610.

Once a Miami Beach Business Tax Receipt is obtained, the next step would be to obtain a Business Tax Receipt from Miami-Dade County. For information regarding the Miami-Dade County Business Tax Receipt, please call 305.270.4949.

Before Entering Into A Commercial Lease or Contract to Purchase

Make sure that the type of business you are proposing is permissible in the location you have chosen. The Planning Department can provide you with information as to which uses are permitted in the different zoning classifications throughout the city. For more information, please call the Miami Beach Planning Department at 305.673.7550.

It is also important to check if your proposed project will increase the site's demand on roads, water, drainage, sewer, parks and/or other city services and facilities. New development and redevelopment projects and changes of use may result in the assessment of a concurrency mitigation fee. For more information, please call 305.673.7514.

Determine If Your Business Needs

A Change of Use: a change in the type of business establishment or use of the space based on the occupational codes in the City of Miami Beach. The list of codes can be found in the City Code, Section 102-379

A Change of Occupancy: a change in the classification of the business establishment or use of the space based on the Building and Fire Code. Each type of use can be categorized into an occupancy class, with the Building and Fire code providing specific requirements for each class.

Certificate of Occupancy: if a new building is being built, the Building Official will provide a certificate of occupancy upon the completion of the building. This certificate states the nature of the occupancy permitted in the building and is also issued if there is a change of occupancy.

A Conditional Use: a use that would not be appropriate generally or without restriction throughout a particular zoning district, but would be appropriate if controlled as to number, area, location, or relation to the neighborhood.

Resort Taxes

Any rental of rooms in any hotel, motel, rooming house or apartment house or restaurant that sells food, beverages and alcoholic beverages are required to register and remit resort tax to the City of Miami Beach.

Once the application process for a business tax receipt has been completed, a registered business that is required to collect and pay resort tax must register with the city. A Business Tax Receipt will not be issued unless a resort tax registration certificate is validated by the city's Finance Department.

There is a 4% tax on the rent of a room or rooms in any hotel, motel, rooming house or apartment house, and a 2% tax levied on the total sales price of all food, beverages, alcoholic beverages (including beer and wine) sold in any restaurant, bar or nightclub.

All registered businesses must file a resort tax return with the city reflecting the total rents or sales charges for the filing period and the amount received. The tax collected must be paid to the city on or before the 20th day of the month following the close of each calendar month,

unless the 20th falls on a weekend or holiday, in which case the return will be due on the following workday.

Companies managing condominium rental units of four (4) or more within the city must register and file a resort tax return. Condominium owners who own and rent out four (4) or more units within the same property must also register and file a resort tax return.

Businesses must file even if no sales or rentals are generated. Penalties for not filing by the 20th of each month include: 10% of the amount of the tax due in addition to the amount of the tax for each month not filed, up to 50%; along with interest at 1% per month, until paid. A penalty for not filing a return with no sales is \$25.00 per month up to a maximum of \$500.00.

REQUIREMENTS FOR FOOD, ALCOHOL AND ENTERTAINMENT ESTABLISHMENTS

All establishments serving/selling food must provide the following information when applying for a Business Tax Receipt:

1. Lease/Recorded Warranty Deed/Bill of Sale.
2. State Regulation – In Florida, three agencies share responsibilities for ensuring that safe food is provided:
 - The Florida Department of Agriculture and Consumer Services conducts inspection on grocery stores, food processing plants, food storage and distribution points.
 - The Florida Department of Business and Professional Regulation regulates and inspects restaurants, mobile food vehicles and caterers.
 - The Florida Department of Health is responsible for regulating and inspecting food service establishments that include institutions, child care facilities, schools, hospitals, civic or fraternal organizations, bars and lounges, and theaters that serve traditional theater foods; the Department also regulates temporary food events, mobile food units, and vending machines that operate at or through any of these facilities. County Health Departments inspect and issue food certificates to these facilities. Unless exempted, these food operations are required to comply with food manager certification requirements.
3. Indicate number of seats.
4. If selling merchandise, indicate retail inventory.
5. Provide the retail food inventory value.
6. The Florida Constitution prohibits smoking in indoor workplaces, with few exceptions. One of the exceptions is “stand-alone bars.” Contact the Department of Business and Professional Regulation’s Customer Contact Center at 850.487.1395 for more information.
7. Business Tax Receipt Registration – 305.673.7420
8. An occupant load greater than 199 persons may require a Conditional Use Permit.

SIDEWALK CAFES

Restaurants must obtain a sidewalk café permit before providing sidewalk service to patrons. This permit must be obtained prior to the placement of any tables or chairs on public property. For more information, call the Miami Beach Public Works Department at 305.673.7080.

For those establishments serving/selling alcohol, the following must be provided:

1. Lease/Recorded Warranty Deed/Bill of Sale;
2. A license from the Florida Department of Business and Professional Regulation, Division of Alcohol Beverages & Tobacco is required. Call 305.470.6787 for more information;
 - If you wish to sell only beer or wine, you can purchase a consumption-on-premises license or a package store license.
 - If you wish to also sell liquor, a quota license must be obtained, quota licenses are limited in number throughout the state, based on county population.
 - A special (SRX) restaurant alcoholic beverage license, which allows you to sell beer, wine, and liquor for consumption-on-premises, in connection with restaurants a can be obtained (if certain requirements are met) at any time, and is an exception to the number of licenses per county restrictions.
3. The hour you decide to close your establishment and stop selling alcohol will determine if you need an additional license:
 - A. 12:00 a.m. Midnight – No additional license is required.
 - B. 2:00 a.m. or later – See “Code of the City of Miami Beach” Appendix A, Fee Schedule.
 - C. Retail alcohol sales cannot occur between the hours of 11 p.m. and 7 a.m.
4. There is a 30-seat minimum to sell beer/wine; 60 seats are required to serve liquor. Seats that are part of a City-issued Sidewalk Café Permit do not count toward this requirement.
5. It is unlawful for any person under the age of 21 to have in his or her possession or to be served alcoholic beverages. A completed Not Serving to Minors form must be submitted. Please note that the City Code prohibits patrons under the age of 21 to enter into an alcoholic beverage establishment unless that alcoholic beverage establishment is also taxed as a restaurant.
6. Indicate number of seats;
7. If selling merchandise, indicate retail inventory
8. Outdoor Bar Counters – Depending on the location, outdoor bar counters may be prohibited or have restricted operating hours. Contact the Miami Beach Planning Department for more information.
9. An occupant load greater than 299 persons requires a Conditional Use Permit.
10. If the establishment provides entertainment (as defined below), then a Conditional Use Permit is required if the occupant load is greater than 199 persons.
11. Establishments with dancing or entertainment require an additional license.
12. Entertainment is defined as any live show or live performance or music amplified or non-amplified. Exceptions: Indoor movie theater; big screen television and/or background music, amplified or non-amplified, played at a volume that does not interfere with normal conversation.

GENERAL BUSINESS GUIDELINES

Signs

All signs must go through the city's design review process, managed through the Planning Department. For a sign application, contact the Miami Beach Planning Department at 305.673.7550.

Building permits are required for all exterior signs and permanent window signs. Signs must meet color, size and location requirements as outlined in the city's Zoning Ordinance.

Businesses are allowed the following: one primary sign, limited generally to 20 square feet; window signs no greater than six-inch letters for the business name and address; hours of operation, and telephone number of the business must not be larger than two-inch letters. Signs that require repair must also go through the design approval and permit process.

Banners, flags, sandwich boards, balloons, signs on parked vehicles, and other items designed to attract attention to a location are generally prohibited, except as provided for in the Zoning Ordinance.

Real estate signs, advertising the rent or sale of a property, must also meet color, size and location requirements. A permit must be obtained from the Finance Department's Customer Service Office located at 1755 Meridian Avenue, or by calling 305.673.7420.

Paint

A permit is required to paint the exterior of your business. Colors must be approved by the city. Applying for a paint permit can be done through the city's Citizen Access Portal (CAP). Copies of the color chart are available at the Planning Department, 305.673.7550.

Building Permits

Building permits are required for new construction, additions, and alterations of commercial space, multi-family or single-family residences, or changes to an interior or exterior that will require construction, demolition or rehabilitation of the space. This includes any electrical, plumbing, air-conditioning, heating or other work. Obtaining permits assures that the work meets the Florida Building Code and all applicable regulations. The permit process offers the opportunity to have the plans reviewed by professional zoning and design review staff, as well as code administrators, and includes inspections by certified experts who will make sure that the work is safely and professionally completed.

Hiring a Contractor

The permit process requires that the contractor you select is certified, authorized, has a business tax receipt, is insured to perform the work and has obtained all of the permits required prior to starting the work. To apply for a permit or to obtain more information, contact the Miami Beach Building Department at 305.673.7610 or visit them at either of their two convenient locations: 1700 Convention Center Drive, 2nd floor or at 962 Normandy Drive.

Design Review Approval

Most building permits require design review approval. Depending on the scope or complexity of the work proposed, your permit may be approved by either the Planning Department staff or one of the city's Review Boards. If Board approval is required, projects that are located within one of the city's historic districts will be presented before the City's Historic Preservation Board. Projects that are not, will be reviewed by the Design Review Board. For more information, call the Miami Beach Planning Department at 305.673.7550.

Sanitation

Every commercial business is required to contract with a private solid waste company to remove garbage and debris. There are currently 5 waste contractors that are authorized to collect and dispose of waste in the City of Miami Beach. The frequency of service should be sufficient to ensure the business area is clean at all times. For more information, call the Miami Beach Sanitation Department at 305.673.7616.

Promoting Your Business

The distribution of commercial newsletters, flyers, posters, cards, stickers, etc. on vehicles, light poles, bus benches and public property are prohibited and carry expensive fines and penalties. In addition, commercial handbills that result in litter can also result in code compliance violations. For more information, call the Miami Beach Division of Code Compliance at 305.673.7555

Noise Ordinance

The City of Miami Beach has implemented a noise ordinance that regulates “unreasonable, unnecessary, excessive and unusual noises.” A warning and fine schedule is applied to violations of the ordinance. Special restrictions also apply during construction. Please contact the Miami Beach Division of Code Compliance at 305.673.7555 for more information.

Property Maintenance

The City’s “Sidewalk Sweeping Ordinance” requires all owners and occupants to maintain their property, the areas adjacent to their properties and areas between their property, the street, and alley (including sidewalk, swale, curb and gutter) in a clean and sanitary condition and free from any and all garbage, trash and other debris or discarded matter.

Commercial Vehicles

Commercial vehicles are not permitted to be stored in residential zones.

BUSINESS RESOURCES

Building Permits, Change of Use

CITY OF MIAMI BEACH BUILDING DEPARTMENT
www.miamibeachfl.gov
305.673.7610

CITY OF MIAMI BEACH FIRE DEPARTMENT
www.miamibeachfl.gov
305.673.7123

Business Assistance

CITY OF MIAMI BEACH ECONOMIC DEVELOPMENT DEPARTMENT
www.miamibeachfl.gov
305.673.7193

BEACON COUNCIL
www.beaconcouncil.com
305.579.1300

ENTERPRISE FLORIDA
www.eflorida.com
407.425.5313

MIAMI BEACH CHAMBER OF COMMERCE

www.miamibeachchamber.com
305.674.1300

MIAMI BEACH LATIN CHAMBER OF COMMERCE
www.miamibeach.org
305.674.1231

SOUTH BEACH HISPANIC CHAMBER OF COMMERCE
www.floridahispanicchamber.com
305.604.9876

U.S. SMALL BUSINESS ADMINISTRATION
www.sba.gov
305.536.5521

FAU / SMALL BUSINESS DEVELOPMENT CENTER
www.fausbdc.com
786.388.9040

NORTH BEACH DEVELOPMENT CORPORATION
www.gonorthbeach.com
305.865.4147

MIAMI BEACH COMMUNITY DEVELOPMENT CORPORATION
www.miamibeachcdc.org
305.538.0090

SOUTH FLORIDA REGIONAL PLANNING COUNCIL
www.sfrpc.com
800.985.4416

ENTERPRISE COMMUNITY CENTER
www.miamidade.gov
305.579.2730

WORKFORCE MIAMI BEACH ONE. STOP CAREER CENTER
www.mbhcc.org
305.532.5350

U.S. CUSTOMS
305.869.2804

WORLD TRADE CENTER MIAMI
305.871.7910

MINORITY BUSINESS DEVELOPMENT CENTERS
305.591.7355

Employment

FLORIDA NEW HIRE REPORTING OFFICE
www.fl.newhire.com
888.854.4791

FLORIDA DEPARTMENT OF FINANCIAL SERVICES, WORKERS' COMPENSATION
www.fldfs.com/wc
850.488.2333

Licensing

FLORIDA DEPARTMENT OF STATE DIVISION OF CORPORATIONS
www.sunbiz.org
850.488.9000

FLORIDA DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION
www.myflorida.com/dbpr
850.487.1395

FLORIDA DIVISION OF ALCOHOLIC BEVERAGES & TOBACCO
305.470.6787

FLORIDA DEPARTMENT OF HEALTH
www.doh.state.fl.us
850.245.4273

FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES
www.doacs.state.fl.us
850.488.3951

CITY OF MIAMI BEACH OCCUPATIONAL LICENSE OFFICE
www.miamibeachfl.gov
305.673.7420

MIAMI.DADE COUNTY OCCUPATIONAL LICENSE OFFICE
www.miamidade.gov
305.270.4949

CITY OF MIAMI BEACH RISK MANAGEMENT OFFICE
www.miamibeachfl.gov
305.673.7014

Maintaining Your Business

CITY OF MIAMI BEACH SANITATION DEPARTMENT
www.miamibeachfl.gov
305.673.7616

CITY OF MIAMI BEACH CODE COMPLIANCE DIVISION
www.miamibeachfl.gov 305.673.7555

FILM, PRINT, SPECIAL EVENTS PERMITS
www.miamibeachfl.gov
305.673.7070

Regulation and Business Services

FL DEPT. OF AGRICULTURE & CONSUMER SERVICES, BUSINESS OPPORTUNITIES
www.800helpfla.com
800.435.7352

U. S. PATENT AND TRADEMARK OFFICE

www.uspto.gov
800.786.9199

Sidewalk Cafes

CITY OF MIAMI BEACH OCCUPATIONAL LICENSE OFFICE

www.miamibeachfl.gov
305.673.7420

CITY OF MIAMI BEACH PUBLIC WORKS DEPARTMENT

www.miamibeachfl.gov
305.673.7080

Smoking Amendment

FLORIDA DEPT. OF BUSINESS & PROFESSIONAL REGULATION, CUSTOMER CONTACT CENTER

850.487.1395

Taxes

CITY OF MIAMI BEACH BUSINESS TAX RECEIPT OFFICE

www.miamibeachfl.gov
305.673.7447

INTERNAL REVENUE SERVICE

www.irs.gov
800.829.1040

FLORIDA DEPARTMENT OF REVENUE

www.myflorida.com/dor
800.352.3671

FLORIDA DEPARTMENT OF REVENUE, UNEMPLOYMENT COMPENSATION

www.myflorida.com/dor
800.482.8293

Zoning, Conditional Uses, Signs, Design Review, Painting

CITY OF MIAMI BEACH PLANNING DEPARTMENT

www.miamibeachfl.gov
305.673.7550

