

**CITY OF HOLLYWOOD
DEPARTMENT OF FINANCIAL SERVICES
TREASURY DIVISION**

Renew Local Business Tax

Local Business Tax Receipt(s) are valid for one year, starting October 1st and expiring September 30th. To avoid late penalties, your payment must be received by September 30th. Payments received after this date, are subject to late penalties as indicated below. See your bill for the exact amount owed.

- 10% of new charges, if received after September 30th
- 15% of new charges, if received after October 31st
- 20% of new charges, if received after November 30th
- 25% of new charges, if received after December 31st
- Additional penalty of \$250 applies, if paid after January 31st

The cost of the annual local business tax fee (depending on classification listed below), plus a \$25 non-refundable application fee.

Business Tax Fee Schedule (Half year-April 1st to September 30 is 50%)	October 1st - September 30th	April 1st - September 30th
ENTERTAINMENT/LEISURE		
5 or Less Occupants	\$61.00	\$30.50
6 – 25 Occupants	\$126.00	\$63.00
26 – 100 Occupants	\$254.00	\$127.00
Over 100 Occupants	\$510.00	\$255.00
Movie Screens (each)	\$510.00	\$255.00
HANDBILL PERMIT		
Customers with Business tax account	N/A	N/A
Customers without business tax account	\$115.00 (per day)	N/A
LODGING		
1 – 5 Living Units	\$61.00	\$30.50
6 – 25 Living Units	\$126.00	\$63.00
26 – 50 Living Units	\$254.00	\$127.00
Over 50 Living Units	\$510.00	\$255.00
MANUFACTURING		
No Workers	\$61.00	\$30.50
2 – 4 Workers	\$122.00	\$61.00
5 – 25 Workers	\$187.00	\$93.50
26 – 50 Workers	\$315.00	\$157.50
Over 50 Workers	\$571.00	\$285.50
MERCHANT		
Less Than \$5,000	\$61.00	\$30.50
\$5,000 - \$25,000	\$126.00	\$63.00
\$25,001 – 50,000	\$381.00	\$190.50

\$50,001 - \$100,000	\$573.00	\$286.50
\$100,001-\$250,000	\$764.00	\$382.00
Over \$250,000	\$1,020.00	\$510.00
Small Vendor Mobile	\$62.50	\$62.50
RESTAURANTS & RELATED ESTABLISHMENTS		
15 Or Less Seats	\$61.00	\$30.50
16 – 50 Seats	\$100.00	\$50.00
51 – 199 Seats	\$190.00	\$95.00
200 Seats & Over	\$286.00	\$143.00
SERVICE/PROFESSIONAL		
No Workers	\$286.00	\$143.00
2 – 4 Workers	\$347.00	\$173.50
5 – 25 Workers	\$412.00	\$206.00
26 – 50 Workers	\$540.00	\$270.00
Over 50 Workers	\$796.00	\$398.00
SERVICE/BANKS		
No Workers	\$190.00	\$95.00
2 – 4 Workers	\$251.00	\$125.50
5 – 25 Workers	\$316.00	\$158.00
26 – 50 Workers	\$444.00	\$222.00
Over 50 Workers	\$700.00	\$350.00
SERVICE/LICENSED BUSINESSES		
Dealer in Firearms	\$100.00	\$100.00
No Workers	\$190.00	\$95.00
2 – 4 Workers	\$251.00	\$125.50
5 – 25 Workers	\$316.00	\$158.00
26 – 50 Workers	\$444.00	\$222.00
Over 50 Workers	\$700.00	\$350.00
SERVICE/OTHER BUSINESS		
No Workers	\$61.00	\$30.50
2 – 4 Workers	\$122.00	\$61.00
5 – 25 Workers	\$187.00	\$93.50
26 – 50 Workers	\$315.00	\$157.50
Over 50 Workers	\$571.00	\$285.50
Astrologists/Clairvoyants	\$1,274.00	\$637.00
STORAGE		
Less Than 5,000 sq. ft	\$61.00	\$30.50
5,000 - 25,000 sq. ft	\$126.00	\$63.00
25,001 – 50,000 sq. ft	\$254.00	\$127.00
Over 50,000 sq. ft	\$510.00	\$255.00
TRANSPORTATION		
Less Than 3 Vehicles/Vessels	\$61.00	\$30.50
3 – 10 Vehicles/Vessels	\$254.00	\$127.00
11 – 40 Vehicles/Vessels	\$510.00	\$255.00
Over 40 Vehicles/Vessels	\$764.00	\$382.00
UTILITY		
Electric Light & Power	\$1,020.00	\$510.00
Fuel/Energy Co. Pipeline	\$1,274.00	\$637.00
Fuel/Energy Company	\$3,061.00	\$1,530.50
Television/Cable Station	\$381.00	\$190.50
Telephone Company	\$1,020.00	\$510.00

Paging/Wireless	\$1,020.00	\$510.00
ONE TIME SALES		
One Time Sales	\$126.00	N/A
COMMERCIAL RENTAL PROPERTIES		
1 through 5 units	\$61.00	\$30.50
6 through 25 units	\$126.00	\$63.00
26 through 50 units	\$254.00	\$127.00
Over 50 units	\$510.00	\$255.00
VENDING		
\$.01 Machines	\$2.50	\$1.20
\$.05 Machines	\$12.00	\$5.75
\$.10 \$.25 \$.50 Machines	\$25.00	\$12.00
Each Ice Vending Coin / Other	\$12.00	\$6.00
VENDING MACHINES DISTRIBUTED		
1 through 5 machines distributed	\$61.00	\$30.50
6 through 25 machines distributed	\$126.00	\$63.00
26 through 50 machines distributed	\$254.00	\$127.00
Over 50 machines distributed	\$510.00	\$255.00

Refund Policy

The City of Hollywood grants payment refunds only if it appears that a local business tax payment was collected by mistake or error except in the following cases:

- A business that has paid its renewal tax and goes out-of-business by October 1st, the start of the new local business tax year. A full refund will be granted if the written request is received by December 31st.
- A new business that is issued a local business tax receipt for the first time and goes out-of-business within the first three months of opening. A refund of one-half of the annual tax may be granted upon written request within 90 days after the close of the business.
- A new business that is issued a local business tax receipt for the first time and never opens. A refund may be granted upon written request within 90 days after the issuance of the local business tax receipt.
- In these cases, the local business tax payment will be refunded less a service charge of \$20 upon relinquishment of the local business tax receipt to the City, and verification by the City that the business never opened or went out-of-business.

Any other local business tax amounts past due and owed to the City by the local business tax receipt holder shall be paid first prior to any refund.

To request a refund in accordance with the City's refund policy as stated above, please contact Customer Service at 954.921.3225.