



## HOME OCCUPATIONAL LOCAL BUSINESS TAX RECEIPT INFORMATION

The City of Panama City allows home-based businesses in residential dwellings. A home occupation is an occupation or business activity that is service-oriented. Annual local business tax receipt fees range from \$25.00 to \$2,500.00 depending on the occupation/service type. Some occupations/services are regulated by a state agency and a copy of the current state license is required at the time of application and prior to a local home occupational local business tax receipt being issued.

### EMPLOYEES AND CUSTOMERS

No person other than members of the family residing on the premises shall be engaged in such occupation or business activity.

No home office or home occupation shall generate an increase in vehicular traffic volume above that normally expected in a residential neighborhood, and any vehicular parking shall be off the street. Home office business activities shall be limited to that conducted by phone or mail, with the exception of beauty shops and barbershops having only one chair or businesses offering individual instruction (i.e. piano lessons, etc).

### NOT PERMITTED BUSINESS TYPES

The following business types are not allowed to obtain a home occupational BTR:

- Retail sales and the routine delivery of parcels
- Beauty shops and barbershops having more than one chair
- Studios for group instruction
- Public dining or tearoom facilities
- Antique or gift shops
- Retail stores
- Outdoor repair shops
- Food processing
- Nursery schools
- Kindergartens
- Child day care centers
- Construction & building activities

### LOCAL BUSINESS TAX RECEIPT FEES

Home occupational local business tax receipt fees are based on the type of business or licensed profession being issued a BTR per Panama City Code of Ordinances Sec. 7-53.

### PAYMENT DATES

Home occupational local business tax receipts are issued in accordance with the BTR year which begins October 1 and ends September 30. Renewal payments are due by October 1<sup>st</sup> to renew for the next local business tax receipt year and avoid delinquent penalties.

## **DELINQUENT PENALTIES**

Per the Panama City Code of Ordinances Sec. 7-33, delinquent occupational local business tax receipts are subject to a penalty of ten percent for the month of October, plus an additional five percent penalty for each subsequent month of delinquency until paid up to 25 percent of the occupational BTR tax for the delinquent establishment.

If any owner of a business or an establishment is delinquent for 90 days, the Business Services Department of the city shall revoke the BTR issued to a business and refer the matter to the Code Compliance Department for enforcement of other applicable remedies.

Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required occupational BTR tax within 150 days after the initial notice of tax due, and who does not obtain the required occupational local business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.00.

## **HOW TO PAY & RENEW**

All businesses must use the GovOS online portal to apply for a local business tax receipt or complete the annual Local Business Tax Receipt Renewal Form. You will be able to pay online through this portal.

You can access the portal at <https://panamacity.munirevs.com/>.

Alternative Payment Options (only after submitting renewal form online):

- In Person: Visit City Hall to pay by cash, check, or money order. Card payments are only accepted online.
- Drop Box: Place your payment in an envelope with local business tax receipt number and business name labeled "*ATTN: Business Services Department*" in the drop box behind City Hall on Grace Avenue.
- Mail: Send a check or money order to:

City of Panama City  
Attn. Business Services Department  
501 Harrison Avenue  
Panama City, FL 32401

## **QUESTIONS?**

If you have any questions about this process or accessing your GovOS portal, please contact the Business Services Department at (850) 691-4603 or via email at [BusinessServices@panamacity.gov](mailto:BusinessServices@panamacity.gov).