



SEMINOLE COUNTY TAX COLLECTOR

BUSINESS TAX RECEIPT EXEMPTION FORM

Telephone: 407-665-7638

Florida Statutes 205.162, 205.192, and 205.171 provide certain exemptions from the Business Tax Receipt fee. Please check the appropriate exemption box, attach all required documents, and submit this form along with the Seminole County Business Tax Receipt Application.

F.S. 205.162: Exemption for certain disabled persons, the aged, and widows with minor dependents-

All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older:

- ✓ with not more than one employee or helper, **and**
- ✓ who use their own capital only, not in excess of \$1,000,

shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a business tax receipt.

The exemption provided by this section shall be allowed only upon the certification of a reputable physician, stating that the applicant claiming the exemption is disabled, along with the nature and extent of the disability.

In case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption shall be made.

F.S. 205.192: Charitable, etc., organizations; occasional sales, fundraising; exemption-

No business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

F.S.205.171: Exemptions allowed disabled veterans or their unremarried spouses-

- Any permanent resident of Florida who served during any of the specified periods (identified in s. 1.01[14]) who was honorably discharged from any of the United States Armed Forces, and who at the time of his or her application for a business tax receipt is disabled from performing manual labor shall be entitled to an exemption up to \$50 on any tax receipt to engage in any business or occupation in the state which may be carried on mainly through the personal efforts of the applicant as a means of livelihood when the state, county, or municipal tax receipt for such business or occupation.
- If the business tax exceeds the sum of \$50, the remainder of such business tax in excess of \$50 shall be paid.
- Such license shall be marked "Veterans Exempt Receipt"--"Not Transferable."
- The proof may be made by establishing to the satisfaction of such tax collecting authority by means of a certificate of honorable discharge or certified copy that the applicant is a veteran which may include one or more of the following:
 - (a) certificate of government-rated disability to an extent of 10 percent or more;
 - (b) The affidavit or testimony of a reputable physician who personally knows the applicant stating the applicant is disabled from performing manual labor as a means of livelihood;
 - (c) The certificate of the veteran's service officer of the county in which applicant lives attesting the fact that the applicant is disabled and entitled to receive a tax receipt within the meaning and intent of this section;
 - (d) A pension certificate issued to him or her by the United States by reason of such disability; or
 - (e) any other reasonable proof to establish the fact that such applicant is so disabled.
- The unremarried spouse of the deceased disabled veteran of any war in which the United States Armed Forces participated will be entitled to the same exemptions as the disabled veteran.

NOTE: In no event, under this or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from the payment of any amount required by law for the issuance of a Business Tax Receipt to sell intoxicating liquors or malt and vinous beverages.

Name

Signature

Date