

**SEMINOLE COUNTY TAX COLLECTOR'S
INFORMATION GUIDE FOR NEW BUSINESS OWNERS**

www.seminoletax.org

As a new business owner, there are many regulatory items you should know. This guide is just a brief introduction to the most common issues and should not be relied upon as an all inclusive document.

LOCAL LEVEL:

1. Business Tax Receipts are required and issued to businesses operating within the boundary of Seminole County. Businesses located within any of our 7 cities will also need a Business Tax Receipt from that city. The city Receipt should be obtained prior to the Seminole County Business Tax Receipt to assure approved proper local zoning.

Below are the seven city offices in Seminole County with addresses and phone numbers. **If your business is located within the Cities of Altamonte Springs, Casselberry, Longwood, Oviedo, and Winter Springs, you will be issued both the city and county Business Tax Receipts at one time within the respective City Hall.** We encourage the other two cities to offer this one-stop service in the future.

Altamonte Springs	202 Newburyport Avenue	407-571-8116
Casselberry	95 Triplet Lake Drive	407-262-7700
Lake Mary	100 N. Country Club Road	407-585-1415
Longwood	155 W. Warren Avenue	407-260-3442
Oviedo	400 Alexandria Blvd.	407-971-5755
Sanford	300 N Park Avenue	407-688-5150
Winter Springs	1126 E SR 434	407-327-1800

The fee for the Seminole County Business Tax Receipt is \$25 for all non-regulated licenses, and \$45 for all regulated entities. "Regulated" businesses are defined as those requiring local, state, professional, or federal licensing. Regulated businesses will be required to show proof of all required regulatory licenses prior to being issued a Business Tax Receipt.

2. All Seminole County Business Tax Receipts expire September 30th of each year. Certain Business Tax Receipts issued by the County may be renewed online (www.seminoletax.org), by mail, or obtained at any of the following Tax Collector locations:

County Services Building 1101 E First Street Sanford, FL 32771	Wilshire Plaza 384 Wilshire Blvd Casselberry, FL 32707	Oak Groves Shoppes 995 N SR 434 Suite 505 Altamonte Spgs, FL 32714	ShelMar Prof'l Building 1490 Swanson Dr #100 Oviedo, FL 32765	Commons at Primera 845 Primera Blvd Lake Mary, FL 32746
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3. It is the responsibility of all businesses located in unincorporated Seminole County to receive zoning approval prior to conducting any type of business. Contact the COUNTY PLANNING DEPARTMENT (407-665-7444) to check zoning requirements for your location. Note: Seminole County Zoning rules require the business owner to reside at the location where a residential address is used. Proof of residency is required.
4. To occupy an existing building the new tenant must contact the County Building/Fire Division (407-665-7427) to verify approved occupational business use prior to occupying the building. All new commercial business locations that have never been occupied will require an occupancy/interior completion permit before the building is occupied. City Fire and Building Departments have jurisdiction over businesses within city limits.
5. Businesses providing electricity, water, metered or bottled gas, telecommunications services, or fuel oil, are required to collect a Public Service Tax on the sale of such items or services in unincorporated Seminole County. Contact County Fiscal Services (407-665-7176) for detailed information and forms.
6. Any person or entity who rents or leases any accommodation for six months or less must enroll and remit payment for the Seminole County Tourist Development Tax each month. This tax applies to hotels, motels, apartment buildings, bed and breakfast facilities, single or multi-family dwellings, condominiums, mobile home parks, and vessels. Detailed information regarding this tax is available on our website, www.seminoletax.org.

SPECIAL NOTES:

- A fine of \$250 will be added to any County Business Tax Receipt not renewed within 150 days of expiration.
- If a change of business ownership has taken place, a signed bill of sale must be presented to the Tax Collector's Office in order to transfer or renew the existing Business Tax Receipt.
- The Tax Collector must be notified of any business or mailing address change.
- To conduct a "Going Out of Business Sale" you must obtain a permit. Call 407-665-7644 for more information or visit our website www.seminoletax.org.

7. All businesses must file a Tangible Personal Property Tax Return annually with the office of the **Seminole County Property Appraiser** before April 1st of each year **(407-665-7538)**. (www.scpafl.org)
 - Personal Property taxes are assessed on your business equipment and furniture as of January 1, and become payable November 1. Taxes become delinquent as of April 1. After that a Tax Warrant is issued.
 - Personal property taxes follow the equipment, NOT the owner. When purchasing an existing business, make sure the tangible taxes have been paid in full for prior and current year. (407-665-7608)
 - If you discontinue your business, contact this office at 407-665-7608 and the Property Appraiser's Office at 407-665-7538 as soon as possible to avoid additional cost and fees.
8. Small business information: Small business development seminars are available through *Seminole State College of Florida* in Sanford **(407-321-3495)** (<http://sbdc.seminolestate.edu>) and the *University of Central Florida* **(407-420-4850)** in Orlando (www.advisoryboardcouncil.org). Federal forms, licenses, permits, and regulatory information is available at www.sba.gov.

STATE LEVEL:

9. The Florida Department of Revenue issues State Sales Tax numbers. Their local office is located at 2301 Maitland Center Parkway, Suite 160, Maitland, FL 32751. **(407-475-1200; 800-352-3671)** (<http://dor.myflorida.com>)
10. Online information and filing is available at www.sunbiz.org for the following **required** state registrations:
 - Fictitious Name Registration (per Florida Statute Section 865.09). Anyone conducting business and using a business name that does not fall under the State of Florida exempt guidelines must register their business name. **(850-245-6058)**.
 - All corporate registrations. **(850-245-6052)**.
11. State licensing requirements for:
 - Daycares, Preschools, and Adoption agencies can be obtained through the **Florida Department of Children and Families (407-317-7820)**. (www.dcf.state.fl.us)
 - Restaurants, alcohol sales, and Mobile/Perishable Food Carts can be obtained through the **Division of Hotel & Restaurant Commission (850-487-1395)**. The Division of Hotel & Restaurant Commission is located in the Hurston Building, North Tower, 400 W. Robinson St, Orlando, FL 32801. (www.myfloridalicense.com/dbpr)
 - Convenience/Grocery Stores, Health Clubs, Automotive Repair Businesses, Travel Agencies, Moving Companies, Bakeries, Delicatessens, or Agriculture Products can be obtained through the **Department of Agriculture and Consumer Services (1-800-435-7352)**. (www.freshfromflorida.com)
 - Salons, Accounting, Real Estate, or Construction Industry Professions can be obtained by calling the **Department of Business and Professional Regulations (850-487-1395)**. (www.myfloridalicense.com/dbpr)
 - Finance, Investments, Mortgage, and Banking Professions can be obtained by calling the **Office of Financial Regulations (850-410-9895)**. (www.flofr.com)
12. For Worker's Compensation information, call the **Department of Financial Services** Customer Service line (850-413-1609) or the Orlando office **(800-742-2214; 407-835-4406)**. (www.myfloridacfo.com/wc/)

FEDERAL LEVEL:

13. The Internal Revenue Service issues the Federal I.D. numbers. **(1-800-829-4933)**. (www.irs.gov)
14. Pertinent information on starting a business is available at www.irs.gov/publications.

**FOR ANY ADDITIONAL INFORMATION, PLEASE CONTACT THE
OFFICE OF THE SEMINOLE COUNTY TAX COLLECTOR AT 407-665-7638.**

NEW BUSINESS CHECKLIST

- Seminole County Occupational Business Tax Receipt Application completed and signed by an owner, partner, or officer of the corporation, or LLC.
- A Social Security or Federal ID number (Required by FL Statute 205.0535-1[5]).
- Florida Corporation Charter page (Required if the business is incorporated).
- Fictitious Name Registration issued by the Florida Secretary of State (Required if business uses a name other than the owner's legal name or a corporate name).
- If the business is located within the city limits of Lake Mary or Sanford, it is recommended that you obtain the city business tax receipt prior to applying for the county tax receipt.
- Required Local, State or Federal license for regulated businesses as stated in the Seminole County Code.
- Bill of Sale and original (current year) Seminole County Occupational Business Tax Receipt (Required for the transfer of ownership of an existing business).
- Florida Sales Tax Number. (This is required by the Florida Department of Revenue. Your Seminole County Business Tax Receipt can be issued if you have not received the number, however, we strongly suggest that you make application to the Department of Revenue.)

NOTICE: It is the responsibility of all businesses located in unincorporated Seminole County to receive zoning approval prior to conducting any type of business. Contact the COUNTY PLANNING DEPARTMENT (407-665-7444) to check zoning requirements for your location.

NOTE: SEMINOLE COUNTY ZONING RULES REQUIRE THE BUSINESS OWNER TO RESIDE AT THE LOCATION WHERE A RESIDENTIAL ADDRESS IS USED. PROOF OF RESIDENCY IS REQUIRED.

VERY IMPORTANT NOTE:

All businesses within the state must file an annual Tangible Personal Property Tax Return with the County Property Appraiser on equipment used in the operation of the business. You may visit the Seminole County Property Appraiser website at www.scpafl.org to download a sample return with general instructions. However, it is suggested that you contact the Property Appraiser's Office at 407-665-7538 for specific first time filing instructions.

If you have any questions regarding any of the requirements or the process of applying for a Seminole County Business Tax Receipt, please contact our office at 407-665-7638.

The Seminole County Tax Collector
WELCOMES YOU!



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



**SEMINOLE COUNTY TAX COLLECTOR
BUSINESS TAX RECEIPT APPLICATION
(407) 665-7636**

BUSINESS LOCATION INFORMATION

*No PO Box or PMB Permitted

Name: _____

 Address: _____
 City: _____ FL
 Zip: _____

MAILING INFORMATION

Check Here if Same as Business Location

Name: _____

 Address: _____
 City: _____ State: _____
 Zip: _____

NEW BUSINESS INFORMATION:

Phone: _____ Business Start Date: _____
 Federal ID #: _____ OR SS #: _____
(Social Security # Not Required If Federal ID Provided. Fl. Statute 205.0535-[5])

Business Description (Explain in Detail): _____

Full Year Fee (Applying between July 1 & March 31): Not Regulated \$25.00 Regulated** \$45.00
 Half Year Fee (Applying between April 1 & June 30): Not Regulated \$12.50 Regulated** \$22.50

EXISTING BUSINESS CHANGES/TRANSFERS: Current Account #: _____

Upgrade: \$20.00 (Not Regulated to Regulated**) Duplicate BTR: \$ 3.00
 Transfer: \$ 3.00 (Business Name, Location *, Ownership Changes, etc.)

Please Specify Changes: _____

* Call 407-665-7636 first if Transfer involves a change in location.
 **All "Regulated" business entities must present a copy of the state license or certification.

Owner(s), Professional, or Officer of Corporation Information

Name of Individual: _____ Title: _____
 Home Address: _____ Home Phone: _____

 City: _____ State: _____ Zip: _____

If applicable, complete the following:

Fictitious Name Registration #: _____
(If Required, please attach a copy of the Fictitious Name Registration)

Regulatory License/Certification #: _____
(Please attach copy of Licensing Documentation)

Corporate Doc #: _____
(Please attach a copy of the Florida Corporation Charter page)

Note: It is the responsibility of all businesses located in unincorporated Seminole County to receive zoning approval prior to conducting any type of business. Contact the COUNTY PLANNING DEPARTMENT (407-665-7444) to check zoning requirements for your location. Note: Seminole County zoning rules require the business owner to reside at the location where a residential address is used. Proof of residency is required.

Fictitious Name Exemption Information

By affixing my name and signature below, I understand that I am affirming that my business or profession is **exempt** from the Fictitious Name Registration as defined in Florida Statutes Section 205.023 for the reason indicated:

- Licensed attorney forming a business for the practice of law in the state of Florida.
- Registered with the Department of Business and Professional Regulation or the Department of Health and their licensing board has not imposed requirements for the registration as a fictitious name.
- Corporation, partnership or other legal entity filed or registered and in good standing with the Division of Corporations and is not transacting business under any other name.
- Name(s) (first and last) of the owner(s) is/are included in the business name.

All information is subject to **public record** except for social security numbers.

Under penalty of perjury, I certify that the foregoing information is, to the best of my knowledge and belief, true and accurate.

I acknowledge that a Tax Receipt issued pursuant to this application does not waive requirements of any city, county, state or federal ordinance, statute or regulation that I must meet prior to entering the business, profession or occupation for which the Receipt is sought. I have or will comply with all such requirements.

I specifically acknowledge that a Business Tax Receipt issued pursuant to this application does not indicate that the parcel of land upon which I intend to operate is properly zoned for the activity I intend. It is MY RESPONSIBILITY TO VERIFY COMPATIBLE ZONING WITH THE APPROPRIATE ZONING AUTHORITY PRIOR TO COMMENCING OPERATIONS.

Similarly, I acknowledge that the SEMINOLE COUNTY TRAFFIC ORDINANCE PROHIBITS PARKING WITHIN THE RIGHT-OF-WAY of any road for the purpose of selling merchandise or services.

Date	Owner(s), Professional, or Officer Signature
Printed Name and Title	

MAKE CHECK PAYABLE “Ray Valdes, Tax Collector”.

APPLICATIONS MAY BE MAILED TO:
Ray Valdes, Seminole County Tax Collector
Attn: Business Tax Dept.
PO Box 630
Sanford, Florida 32772-0630

or

Presented at any of our five office locations 8:30 a.m. to 5:00 p.m. Monday through Friday.

County Services Building 1101 E First Street Sanford, FL 32771	Wilshire Plaza 384 Wilshire Blvd Casselberry, FL 32707	Oak Groves Shoppes 995 N SR 434 Suite 505 Altamonte Springs, FL 32714	ShelMar Prof'l Building 1490 Swanson Dr #100 Oviedo, FL 32765	Commons at Primera 845 Primera Blvd Lake Mary, FL 32746
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