

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

www.seminolecounty.tax

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.

SPECIAL NOTES:

- The Tax Collector must be notified of any business or mailing address change.
- 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.
- To conduct a "Going Out of Business Sale" you must obtain a permit. Call (407-665-7638) for more information or visit our website at (www.seminolecounty.tax).
- A fine of \$250 may be added to any County Business Tax Receipt not obtained or renewed within 150 days of initial notice of tax due.

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, or Winter Springs, you will be issued the cities Business Tax Receipt at the same time they will collect for the county portion 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	businesstax@altamonte.org
Casselberry	95 Triplet Lake Drive	407-262-7700 (Ext. 1109)	jdixon@casselberry.org
Longwood	174 W. Church Avenue	407-260-3442	keyman@longwoodfl.org
Oviedo	400 Alexandria Blvd.	407-971-5775	businesslicenses@cityofoviedo.net
Winter Springs	1126 E SR 434	407-327-8961	btr@winterspringsfl.org
Lake Mary	100 N. Country Club Road	407-585-1415	btr@lakemaryfl.com
Sanford	300 N. Park Avenue	407-688-5057	joann.johnson@sanfordfl.gov

The fee for the Seminole County Business Tax Receipt is \$25 for all non-regulated and \$45 for all regulated entities. "Regulated" businesses are defined as those requiring local, state, professional, or federal license or certification. Regulated businesses will be required to show proof of all required regulatory licenses or certifications 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.seminolecounty.tax), by mail, or obtained at any of the following Tax Collector locations:

Sanford Office County Services Building 1101 E. First Street Sanford, FL 32771	Casselberry Office 104 Wilshire Blvd Casselberry, FL 32707	Longwood Office 260 Wekiva Springs Rd. Ste 1050 Longwood, FL 32779	Oviedo Office 1490 Swanson Dr. Ste 100 Oviedo, FL 32765	Lake Mary Office 845 Primera Blvd Lake Mary, FL 32746	Winter Springs 1495 E. SR 434 Winter Springs, FL 32708
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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 (407-665-7371) 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. **After approval from SEMINOLE COUNTY PLANNING AND DEVELOPMENT DIVISION, it is the responsibility of the business owner to receive approval from the SEMINOLE COUNTY BUILDING DIVISION and the SEMINOLE COUNTY FIRE DEPARTMENT. Contact the Building Division at 407-665-7050 to determine if a permit will be required for any modifications to the space and/or change in occupancy. A fire inspection will be required prior to commencing business. Please contact the FIRE DEPARTMENT at 407-665-7422 or email at scfdinspections@seminolecounty.gov. FAILURE TO GET ZONING, BUILDING DIVISION AND/OR FIRE DEPARTMENT APPROVAL MAY RESULT IN CODE ENFORCEMENT ACTION.**

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 Resource Management at **(407-665-7176)** for detailed information and forms.
6. Any person or entity who rents or leases any accommodation(s) 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.seminolecounty.tax) or contact **(407-665-7638)**.
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 **(407-665-7582)** (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 assets, NOT the owner. When purchasing an existing business, make sure the tangible taxes have been paid in full for prior and current year **(407-665-7637)**.
 - If you discontinue your business, contact this office at **(407-665-7637)** and the Property Appraiser's Office at **(407-665-7582)** as soon as possible to avoid additional cost and fees.
8. Small business information: Small business management workshops are available through the Center for Business Development Seminole State College of Florida in Sanford **(407-321-3495)** (<https://www.seminolestate.edu/cbd>).

STATE LEVEL:

9. The Florida Department of Revenue issues State Sales Tax numbers. Their local office is located at 400 W. Robinson Street Suite N302 Orlando, FL 32801-1736. **(407-648-2905) (850-488-6800)** (<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 **(850-245-6059)**.
 - 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 (407-317-7000) (866-762-2237)** (www.myflfamilies.com).
 - Restaurants, Alcohol sales, and Mobile/Perishable Food Carts can be obtained through the **Department of Business and Professional Regulations- Division of Hotel and Restaurant Commission (850-487-1395)**. (Information only) The Division of Hotel & Restaurant Commission is located in the Hurston Building North Tower, 400 W. Robinson St, Ste 802, Orlando, FL 32801 (www.myfloridalicense.com).
 - 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.fdacs.gov).
 - Salons, Accounting, Real Estate, or Construction Industry Professions can be obtained through the **Department of Business and Professional Regulations (850-487-1395)** (www.myfloridalicense.com).
 - Finance, Investments, Mortgage, and Banking Professions can be obtained through **The Office of Financial Regulation (850-487-9687)** (www.flofr.com).
12. For Workers' Compensation information, call the **Department of Financial Services** Customer Service line **(850 -413-1609) (800-622-4123)** or the Orlando office **(407-835-4479)**. (Information only) 400 W. Robinson St North Tower N512 Orlando FL 32801 (workers.compservice@myfloridacfo.com).

FEDERAL LEVEL:

13. The Internal Revenue Service issues the Federal I.D. numbers. Pertinent information on starting a business, as well as applying for the Federal ID number, and obtaining various forms and publications, is available at (www.irs.gov). Search for *checklist for starting a business* or call **(800-829-1040)**.

**FOR ANY ADDITIONAL INFORMATION, PLEASE CONTACT
THE OFFICE OF THE SEMINOLE COUNTY TAX COLLECTOR AT 407-665-7636**



SEMINOLE COUNTY TAX COLLECTOR

P.O. Box 630 | Sanford, FL 32772-0630 | 407-665-1000

WWW.SEMINOLECOUNTY.TAX

NEW BUSINESS CHECKLIST

- Seminole County Zoning, Building and Fire approval required, prior to conducting business.***
- Seminole County 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-[6]).
- Florida Corporation Charter page (Required if the business is incorporated).
- Fictitious Name Registration issued by the Florida Department 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 Business 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 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: CONTACT THE SEMINOLE COUNTY PLANNING AND DEVELOPMENT DIVISION AT 407-665-7371 TO CHECK ZONING REQUIREMENTS FOR YOUR LOCATION. AFTER APPROVAL FROM THE SEMINOLE COUNTY PLANNING AND DEVELOPMENT, IT IS THE RESPONSIBILITY OF THE BUSINESS OWNER TO RECEIVE APPROVAL FROM THE SEMINOLE COUNTY BUILDING DIVISION 407-665-7050 TO DETERMINE IF A PERMIT WILL BE REQUIRED FOR ANY MODIFICATIONS TO THE SPACE AND/OR CHANGE IN OCCUPANCY. A FIRE INSPECTION IS REQUIRED PRIOR TO COMMENCING BUSINESS. PLEASE CALL 407-665-7422 OR EMAIL SCFDINSPECTIONS@SEMINOLECOUNTYFL.GOV TO SCHEDULE AN INSPECTION.**

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 assets used in the operation of the business. You may visit the Seminole County Property Appraiser website www.scpafl.org to download a sample return with general instructions. However, it is suggested that you contact the Property Appraiser's Office at 407-665-7582 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 407-665-7637.

The Seminole County Tax Collector
WELCOMES YOU!



SEMINOLE COUNTY TAX COLLECTOR
 P.O. Box 630 | Sanford, FL 32772-0630 | 407-665-1000

WWW.SEMINOLECOUNTY.TAX

SEMINOLE COUNTY BUSINESS TAX RECEIPT APPLICATION

NOTICE: CONTACT THE SEMINOLE COUNTY PLANNING AND DEVELOPMENT DIVISION AT 407-665-7371 TO CHECK ZONING REQUIREMENTS FOR YOUR LOCATION. AFTER APPROVAL FROM THE SEMINOLE COUNTY PLANNING AND DEVELOPMENT, IT IS THE RESPONSIBILITY OF THE BUSINESS OWNER TO RECEIVE APPROVAL FROM THE SEMINOLE COUNTY BUILDING DIVISION 407-665-7050 TO DETERMINE IF A PERMIT WILL BE REQUIRED FOR ANY MODIFICATIONS TO THE SPACE AND/OR CHANGE IN OCCUPANCY. A FIRE INSPECTION IS REQUIRED PRIOR TO COMMENCING BUSINESS. PLEASE CALL 407-665-7422 OR EMAIL SCFDINSPECTIONS@SEMINOLECOUNTYFL.GOV TO SCHEDULE AN INSPECTION.

CHECK THE FOLLOWING WHICH APPLIES:

NEW/Commercial Location NEW/Residential Location

TRANSFER – (Existing business in Seminole County).

Name * Location Ownership (Include Bill of Sale)

*Call **407-665-7636** first if transfer involves change in location.

Location Transferred from _____ Account# _____

Business Name / DBA: _____

Business Location: _____

(No PO Box or PMB Permitted) (Seminole County zoning rules require the business owner to reside at the location where a residential address is used. Proof of residency – Drivers license, Utility Bill, Lease agreement, etc is required).

Corporate Name (If Applicable): _____

Mailing Address (If different from physical): _____

Business Description (In Detail): _____

Date Business Opened at this Location: _____ Business Phone Number: _____

Contact Person: _____ Contact Phone Number: _____

Federal ID #: _____ or SS #: _____
 (Social Security # Not Required If Federal ID Provided. F. S. 205.0535-[6])

Corporate/Partnership Information (if applicable) (Registered on Sunbiz.org)

Corporate Document #: _____ (Attach Copy)

**** Certificate/License Information (if applicable)**

Regulatory License/Certification #: _____ (Attach Copy)

Department of Business and Professional Regulation, Department of Agriculture, State Certificate Number, Competency Card Number, State Restaurant Number, Florida Bar Card, etc.

Owner, Professional, or Officer of Corporation Information

Name of Individual: _____ Title: _____

Home Address: _____ Home Phone: _____

City: _____ State: _____ Zip: _____

NOTE: I understand if I sell or close my Business I may receive a tangible personal property tax bill in November of that taxable year, for which I will be responsible. I will immediately notify the Tax Collector’s office 407-665-7637 and Property Appraiser’s office 407-665-7582 with the date I closed my business.

Fictitious Name

(Reference Florida Statute 865.09 "Fictitious Name" means any name under which a person transacts business in this state other than the person's legal name.)

Florida Statute 205.023 states as a prerequisite to receiving a local business tax receipt the applicant or new owner must present either: **CHOOSE ONE**

- (1) A copy of the applicant's or new owner's current fictitious name registration, issued by the Division of Corporations of the Department of State.

I am in compliance with Fictitious Name Registration:

Fictitious Name Registration Number: _____

(A current copy of the Fictitious Name Registration must be attached.)

OR

- (2) A written statement, signed by the applicant or new owner, which sets forth the reason that the applicant or new owner need not comply with the Fictitious Name Act.

I am exempt from Fictitious Name Registration for the following reason checked:

_____ I am using only my personal legal first and last name (i.e., John Doe).

_____ Licensed Attorney forming a business for the practice of law in the State of Florida.

_____ I'm a **person** actively licensed by the Department of Business and Professional Regulation or the Department of Health for the purpose of practicing his or her licensed profession.

_____ A corporation, partnership, or other commercial entity pursuant to this section, **unless** the name under which business is to be conducted differs from the name as **licensed** or **registered**.

For additional information concerning Fictitious Name Registration or exemptions contact the Division of Corporations of the Department of State **850-245-6059** www.sunbiz.org.

All information is subject to **public record** except for social security numbers and confidential information as it pertains to F.S. 493.6122. 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 Business 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 Business Tax 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. **I AFFIRM THAT I HAVE VERIFIED ZONING REGULATIONS 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
Local Business Tax Fee:		
Full Year Fee (If open date is between July 1 – March 31): <input type="checkbox"/> Not Regulated \$25.00 <input type="checkbox"/> Regulated ** \$45.00		
Half Year Fee (If open date is between April 1 – June 30): <input type="checkbox"/> Not Regulated \$12.50 <input type="checkbox"/> Regulated** \$22.50		
<input type="checkbox"/> CHANGES TO CURRENT BUSINESS TAX RECEIPT \$3.00 <input type="checkbox"/> DUPLICATE \$3.00 <input type="checkbox"/> UPGRADE \$20.00 (Not Regulated to Regulated)**Requires copy of Certificate/License		

If business has already been operating without a current Business Tax Receipt, additional penalties may apply. Please call 407-665-7636.

MAKE CHECK PAYABLE "Seminole County Tax Collector"

Attn: Business Tax Dept.

PO Box 630

Sanford, FL 32772-0630



SEMINOLE COUNTY TAX COLLECTOR
BUSINESS TAX RECEIPT FEE EXEMPTION FORM

Account# _____

Telephone: 407-665-7636

Florida Statutes 205.162 and 205.055 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 allowed certain disabled persons, the aged, and widows with minor dependents.—

(1) 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,

may engage in any business or occupation in counties in which they live without being required to pay a business tax. The exemption provided by this section shall be allowed only upon the certificate of the county physician, or other reputable physician, that the applicant claiming the exemption is disabled, the nature and extent of the disability being specified therein, and 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. Any person entitled to the exemption provided by this section shall, upon application and furnishing of the necessary proof as aforesaid, be issued a receipt which shall have plainly stamped or written across the face thereof the fact that it is issued under this section, and the reason for the exemption shall be written thereon.

(2) Neither this nor any other law exempts any person from the payment of any amount required by law for the issuance of a license to sell intoxicating liquors or malt and vinous beverages.

F.S. 205.055: Exemptions; veterans, spouses of veterans and certain servicemembers, and low-income persons.-

(1) The following persons are entitled to an exemption from a business tax and any fees imposed under this chapter:

- A veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or unremarried surviving spouse of such a veteran.
The spouse of an active duty military servicemember who has relocated to the county or municipality pursuant to a permanent change of station order.
A person who is receiving public assistance as defined in s.409.2554.
A person whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

(2) A person must complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and provide written documentation or DD214 in support of his or her request for an exemption under subsection (1).

(3) If a person who is exempt under subsection (1) owns a majority interest in a business with fewer than 100 employees, the business is exempt. Such person must complete and sign, under penalty of perjury, a Request for Fee Exemption to be furnished by the local governing authority and provide written documentation in support of his or her request for an exemption for the business under this subsection.

Florida Statute 205.192 provides certain exemptions from obtaining a Business Tax Receipt.

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

A business tax receipt is not required of any charitable, religious, fraternal, youth, civic, service, or other similar organization that makes occasional sales or engages in fundraising projects that are performed exclusively by the members, and the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

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

Name

Signature

Date