

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.

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 407-665-7644 for more information or visit our website www.seminoletax.org.
- 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, 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.

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| Altamonte Springs | 202 Newburyport Avenue | 407-571-8116 |
| Casselberry | 95 Triplet Lake Drive | 407-262-7700 (Ext. 1109) |
| Lake Mary | 100 N. Country Club Road | 407-585-1415 |
| Longwood | 155 W. Warren Avenue | 407-260-3442 |
| Oviedo | 400 Alexandria Blvd. | 407-971-5775 |
| Sanford | 300 N Park Avenue | 407-688-5150 |
| Winter Springs | 1126 E SR 434 | 407-327-5951 |

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 license or certification. Regulated businesses will be required to show proof of all required regulatory license or certification 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:

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| Sanford Office County Services Building 1101 E First Street Sanford, FL 32771 | Casselberry Office 104 Wilshire Blvd Casselberry, FL 32707 | Altamonte Springs Office Oak Grove Shoppes 995 N SR 434 Suite 505 Altamonte Spgs, FL 32714 | Oviedo Office 1490 Swanson Dr #100 Oviedo, FL 32765 | Lake Mary Office 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 (407-665-7371) 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. To occupy an existing building the new tenant must contact the County Building/Fire Division (407-665-7050) 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 (407-665-7178) 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.
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 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 407-665-7582 as soon as possible to avoid additional cost and fees.
8. Small business information: Small business management workshops are available through the *Seminole State College of Florida* in Sanford **(407-321-3495)** (clients.Floridasbdc.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 400 W. Robinson Street, Suite N302, Orlando, FL 32801-1736. **(407-648-2905; 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.myflfamilies.com)
 - 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, 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.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)
 - Finance, Investments, Mortgage, and Banking Professions can be obtained by calling 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) or the Orlando office **(407-835-4406, option 3)**. (www.myfloridacfo.com/division/wc)

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 <http://www.irs.gov/Businesses/Small-Businesses-Self-Employed>.

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