



# Local Business Tax Receipts Checklist

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P.O. Box 327 • Tavares, FL 32778-0327 • Phone 352-343-9602 • [www.laketax.com](http://www.laketax.com)

## Items required for issuance of a Lake County Business Tax Receipt:

- Social Security Number, Individual Tax Identification Number, or Federal Employer Identification Number
- Copy of “**Active Status**” Florida Corporation Charter page or Fictitious Name Registration from Sunbiz
- Copy of all appropriate licenses or certificates
- If applicable, a Bill of Sale and original Business Tax Receipt for the current year (required for the transfer of ownership of an existing business)
- Review the attached ‘*Local Business Tax Receipt, Information Guide*’
- Lake County Business Tax Receipt Registration Form completed and signed by an owner, officer or designee as registered with Sunbiz

**Please be sure to review the Property Appraiser’s “Instructions for all Lake County Business Tax Receipt Registrants” for detailed information on filing Personal Property Tax Returns: <http://www.lakecopropappr.com/forms.aspx>**

**For further questions regarding classifications, fees and/or registration requirements please contact the Tax Collector’s Office.**

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# Local Business Tax Receipts Information Guide

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The Lake County Tax Collector's Office would like to take this opportunity to welcome you as a new member to our business community. Please take a few moments to review the following information guide that will highlight common issues that are vital for new business owners.

## **General Information**

- Business Tax Receipts are issued to businesses operating within the jurisdiction of Lake County.
- Municipalities within Lake County may additionally require a business to obtain their Business Tax Receipt. Please contact the city in which the physical address of your business is located to determine specific requirements.
- Business Tax Receipts are valid for one year and all receipts expire on September 30<sup>th</sup> of each year.
- **All businesses must annually file a Tangible Personal Property Tax Return with the Property Appraiser by April 1<sup>st</sup>. For additional information please visit [www.lakecopropappr.com](http://www.lakecopropappr.com).**
- Personal Property Taxes are assessed against equipment associated with the business, NOT the owner. When purchasing an existing business, make sure you are aware of any TANGIBLE PERSONAL PROPERTY TAXES that may be due and payable.
- Responsibility to comply with all federal, state, county and/or city regulatory and zoning laws ultimately lies with the business owner.

## **Fictitious Name, Corporation or LLC Registration**

- If the business name selected is not the full first name and last name of the business owner, the business name would be considered a fictitious name. Please visit the Florida Department of State, Division of Corporations' website at [www.sunbiz.org](http://www.sunbiz.org) to register your business' fictitious name.
- **The Sunbiz registration must reflect "Active Status" prior to issuing a Business Tax Receipt in the registered name.**
- The Business Tax Receipt registration must be signed by an Owner, Officer or Designee as registered with Sunbiz. If signing a registration on behalf of the owner or registered officer, please provide a Power of Attorney or an Authorization Letter on the company's letterhead.

## **State/ Federal Information**

- State sales tax numbers are issued by the Florida Department of Revenue. The local office is located at 1904 Thomas Avenue, Leesburg, FL 34748, (352)315-4470. For more information, please visit: <http://dor.myflorida.com/dor/>.
- A Business Tax Receipt may not be issued unless a Federal Employer Identification Number, Individual Tax Identification Number or Social Security Number is provided (Florida Statute 205.0535 (6)).
- To obtain an Individual Tax Identification Number (ITIN) or an FEIN please contact the Internal Revenue Service at [www.irs.gov](http://www.irs.gov).

- **License and/or Certificate**

If your business activity is regulated by any State and/or Federal Agency, please provide a copy of all appropriate licenses or certificates with the Business Tax Receipt registration. **Please note: some businesses may require multiple licenses and/or certificates from different regulating agencies.** Such licenses or certificates include, but are not limited to:

- A. Daycare, preschool and adoption agency certificates can be obtained through the Florida Department of Children and Families. For more information, please visit: <http://www.myflorida.com/accessflorida/>.
- B. Restaurants and mobile/perishable food carts must be inspected and licensed by the Division of Hotel and Restaurant Commission prior to obtaining a Business Tax Receipt. For more information, please visit: [www.myfloridalicense.com/dbpr/](http://www.myfloridalicense.com/dbpr/).
- C. Convenience/grocery stores, health clubs, automotive repair businesses, travel agencies, moving companies, bakeries, delicatessens or agriculture product licenses can be obtained through the Department of Agriculture and Consumer Services. For more information, please visit: <http://www.freshfromflorida.com/>.
- D. Licenses for professionals associated with salons, accounting firms, real estate agencies or the construction industry can be obtained from the Department of Business and Professional Regulations. For more information, please visit: [www.myfloridalicense.com/dbpr/](http://www.myfloridalicense.com/dbpr/).
- E. Licenses for professionals in the fields of accounting, finance, investments, mortgage and banking can be obtained from the Office of Financial Regulation. For more information, please visit: [www.flofr.com](http://www.flofr.com).
- F. Gas station (storage tank) licenses can be obtained from the Department of Environmental Protection. For more information, please visit <http://www.dep.state.fl.us/mainpage/default.htm>.

### **Short Term Rental Requirements**

- A copy of the State License from Division of Hotels and Restaurants must accompany the Local Business Tax Receipt Registration. For more information, please visit <http://www.myfloridalicense.com/dbpr/>.
- A copy of the Power of Attorney must also accompany the Business Tax Receipt Registration if anyone else is appointed to sign on behalf of the homeowner (ex: Property Management Company).

### **Additional Information**

- Business Tax Receipts should be displayed in a conspicuous and prominent location at the place of business.
- All vending machines shall display, in a prominent place on each machine, a proper sticker or decal showing that the tax has been paid.
- Business Tax Receipts are transferrable in situations such as location and/or ownership changes. The original receipt and evidence of sale is necessary for transfer of ownership. A written request and the original receipt are required for location changes within Lake County. Transfer fees do apply.
- Any person engaging in, or managing, any business, occupation or profession in Lake County, without first obtaining a Business Tax Receipt, unless exempt, shall be subject to a penalty of 25% of the receipt determined to be due, in addition to any other penalty provided by ordinance or other law. Lake County Ordinance 2007-1, Section 13-7(d).
- **If your business is closed, or if any changes occur that may require a modification to your Business Tax Receipt, please submit a completed "Affidavit Form" [http://www.laketax.com/forms/btr\\_affidavit.pdf](http://www.laketax.com/forms/btr_affidavit.pdf).**
- The Property Appraiser's office must be notified if you cease doing business in Lake County. **Non-renewal of your Business Tax Receipt does not remove you from the Tangible Personal Property Tax Roll.** For more information, please visit: [www.lakecopropappr.com](http://www.lakecopropappr.com).
- Prior to conducting any business activity, it would be in the best interest of the business owner to verify with the county zoning department that the real estate parcel on which the business is located is properly zoned for the intended business activities. For more information, please visit: <http://www.lakecountyfl.gov/>.
- Workers' compensation information is available from the Department of Financial Services. For more information, please visit: <http://www.myfloridacfo.com/division/wc/>.

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# Local Business Tax Receipts Registration Form

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## BUSINESS INFORMATION

Business Name (as it is to appear on receipt)

Mailing Address (if different from physical address)

Physical Address of Business

Mailing Address line 2

City, State, Zip Code

City, State, Zip Code

Federal Employer Identification Number (FEIN) /  
Individual Tax Identification Number (ITIN)

OR

Social Security Number

Business Phone Number

Alternate Phone Number

Primary function of new business \_\_\_\_\_

## OWNER(S) INFORMATION

Individual's Name OR Business Name

Address

Email

City, State, Zip Code

Fax Number

## GENERAL INFORMATION

Is business located within Lake County?

\_\_\_\_\_ Yes \_\_\_\_\_ No

Is business located within city limits?

\_\_\_\_\_ Yes \_\_\_\_\_ No

*\*If "Yes", registrant may be required to purchase a municipal Business Tax Receipt. Please contact specific city for information.*

Are any of your business activities regulated by any state and/or federal agencies?

\_\_\_\_\_ Yes \_\_\_\_\_ No

*\*If "Yes", please provide a copy of all license(s), registration(s) and/or certification(s).*

Has owner registered in the past with this office for a Business Tax Receipt? \_\_\_\_\_ Yes \_\_\_\_\_ No

*\*If "Yes", provide the following information used for previous business:*

\_\_\_\_\_  
Business Name

\_\_\_\_\_  
Account Number or Receipt Number (if available)

**Maximum number of employees, including business owner or officers:** \_\_\_\_\_

**Hotel, Motel and Public Lodging Establishment – Number of rooms:** \_\_\_\_\_

*\*(Lake County Ordinance No. 2007-1, Sec. 13-102 requires room count to be same as used by the Department of Business and Professional Regulation, Division of Hotels and Restaurants)*

**Cafes, Restaurants and other eating establishments – Number of seats:** \_\_\_\_\_

*\*(Lake County Ordinance No. 2007-1, Sec. 13-106 requires seating capacity to be same as used by the Department of Business and Professional Regulation, Division of Hotels and Restaurants)*

**Vending Machines-Number of Machines**

Merchandise Vending Machines (soft drinks, candy, cookies, etc.) \_\_\_\_\_

Service Vending Machines (copier, coin counting, pool table, music) \_\_\_\_\_

Laundry Equipment Machines (washer, dryer, soap, bleach, etc.) \_\_\_\_\_

Coin-operated Machines (Radio, TV, Vibrating Mattresses) \_\_\_\_\_

**OATH**

***After reviewing the information I provided above, and under penalty of perjury, I declare that the information is true and accurate.***

***I acknowledge that a Business Tax Receipt issued pursuant to this registration does not waive my responsibility to adhere to any city or county ordinance, zoning, and/or regulation; any state statute and/or state regulation; or, any federal regulation applicable to my business. I swear or affirm that the business activities for which this receipt is issued are not prohibited by any city, county, state, or federal ordinance, resolution, regulation, code or law in Lake County.***

***I acknowledge that prior to conducting any business, it would be in my best interest to verify with the city/county zoning department that the real estate parcel upon which my business is located is properly zoned for my intended business activity, and failure to do so could, at some point, result in fines, penalties, etc.***

***I have read or received the Lake County, Local Business Tax Receipt Information Guide.***

\_\_\_\_\_  
Signature of Owner, Designee or Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

**FOR OFFICE USE:**

**Account Number Assigned:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Reviewed by:** \_\_\_\_\_

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