



**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