



**SEMINOLE COUNTY TAX COLLECTOR  
BUSINESS TAX RECEIPT FEE EXEMPTION FORM**

Telephone: 407-665-7636

**BUSINESSES NOT REQUIRING A SEMINOLE COUNTY BUSINESS TAX RECEIPT**

**SEMINOLE COUNTY ORDINANCE CHAPTER 45 – BUSINESS REGULATIONS**

**Sec. 45.2 - Classifications subject to tax.**

Unless specifically exempted in whole or in part from the levy and collection of local business taxes by Florida Statute Sections

205.054 - Business tax; partial exemption for engaging in business of occupation in enterprise zone.

205.063 - Exemptions; motor vehicles

205.064 - Farm, aquacultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.-

205.065 - Exemption; nonresident persons regulated by the Department of Business and Professional Regulation.-

205.066 - Exemptions; employees.-

205.067 - Exemptions; broker associates and sales associates

205.191 - Religious tenets; exemption.-

205.192 – Charitable, etc., organizations; occasional sales, fundraising; exemption.-

205.193 – Mobile home setup operations; local business tax receipt prohibited; exeception.

616.12(2) Licenses upon certain shows; distribution of fees; exemptions.-

or successor statutes thereto, or such other exemptions as may hereafter be created by enactment of the State Legislature, shall be subject to the local business tax.