



**J.R. KROLL**

Seminole County Tax Collector

(407) 665-1000

SeminoleCounty.Tax

PO Box 630, Sanford, FL 32772

---

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

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

**Sec. 45.2 – Classification 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 person(s) regulated by the Department of Business and Professional Regulation. –

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; exception.

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.

---

**Florida Statutes Chapter - 205 LOCAL BUSINESS TAXES**

205.066 – Exemptions; employees.-

205.067 – Exemptions; broker associates and sales associates.-