

SEMINOLE COUNTY TAX COLLECTOR'S INFORMATION GUIDE FOR NEW BUSINESS OWNERS

www.seminolecounty.tax

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 (407-665-7638) for more information or visit our website at (www.seminolecounty.tax).
- 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, or Winter Springs, you will be issued the cities Business Tax Receipt at the same time they will collect for the county portion within the respective City Hall.** We encourage the other two cities to offer this one-stop service in the future.

Altamonte Springs	202 Newburyport Avenue	407-571-8116	businesstax@altamonte.org
Casselberry	95 Triplet Lake Drive	407-262-7700 (Ext. 1109)	jdixon@casselberry.org
Longwood	174 W. Church Avenue	407-260-3442	keyman@longwoodfl.org
Oviedo	400 Alexandria Blvd.	407-971-5775	cbartley@cityofoviedo.net
Winter Springs	1126 E SR 434	407-327-8961	btr@winterspringsfl.org
Lake Mary	100 N. Country Club Road	407-585-1415	btr@lakemaryfl.com
Sanford	300 N. Park Avenue	407-688-5057	licensing@sanfordfl.gov

The fee for the Seminole County Business Tax Receipt is \$25 for all non-regulated 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 licenses or certifications 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.seminolecounty.tax), by mail, or obtained at any of the following Tax Collector locations:

Sanford Office County Services Building 1101 E. First Street Sanford, FL 32771	Casselberry Office 104 Wilshire Blvd Casselberry, FL 32707	Longwood Office 260 Wekiva Springs Rd. Ste 1050 Longwood, FL 32779	Oviedo Office 1490 Swanson Dr. Ste 100 Oviedo, FL 32765	Lake Mary Office 845 Primera Blvd Lake Mary, FL 32746	Winter Springs 1495 E. SR 434 Winter Springs, FL 32708
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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. **After approval from Seminole County Planning and Development Division, it is the responsibility of the business owner to receive approval from the Seminole County Building Division and the Seminole County Fire Department. Contact the Building Division at 407-665-7050 to determine if a permit will be required for any modifications to the space and/or change in occupancy. A fire inspection will be required prior to commencing business. Please contact the Fire Department at 407-665-7422 or email at scfdinspections@seminolecounty.gov.**

FAILURE TO GET ZONING, BUILDING DIVISION AND/OR FIRE DEPARTMENT APPROVAL MAY RESULT IN CODE ENFORCEMENT ACTION.

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 Resource Management at **(407-665-7176)** for detailed information and forms.
6. Any person or entity who rents or leases any accommodation(s) 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.seminolecounty.tax) or contact **(407-665-7638)**.
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 assets, NOT the owner. When purchasing an existing business, make sure the tangible taxes have been paid in full for prior and current year. **(407-665-7637)**.
 - If you discontinue your business, contact this office at **(407-665-7637)** 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 Center for Business Development Seminole State College of Florida in Sanford **(407-321-3495)** (<https://www.seminolestate.edu/cbd/>).

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) (850-488-6800)** (<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. **(850-245-6059)**.
 - 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 **Department of Business and Professional Regulations- Division of Hotel and Restaurant Commission (850-487-1395)**. (Information only) 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 through the **Department of Business and Professional Regulations (850-487-1395)**. (www.myfloridalicense.com).
 - Finance, Investments, Mortgage, and Banking Professions can be obtained through **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) (800-622-4123)** or the Orlando office **(407-835-4479)**. (Information only) 400 W. Robinson St N509 Orlando FL 32801 (workers.compservice@myfloridacfo.com).

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/Business/Small-Businesses-Self-Employed>) or contact **(800-829-4933)**.

**FOR ANY ADDITIONAL INFORMATION, PLEASE CONTACT
THE OFFICE OF THE SEMINOLE COUNTY TAX COLLECTOR AT 407-665-7636**