



J.R. KROLL

SEMINOLE COUNTY TAX COLLECTOR



407-665-1000



SeminoleCounty.Tax



PO Box 630, Sanford, FL 32772

Seminole County Business Information Guide

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 (407-665-7636) 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. Seminole County has seven municipalities, each with its own requirements:
 - Cities of *Lake Mary, Casselberry, Sanford, and Winter Springs*: Businesses located within these cities must obtain separate business tax receipts from both the city and the county.
 - Cities of **Altamonte Springs, Longwood, and Oviedo** participate in "one-stop shopping" and collect fees on behalf of Seminole County, so you do not need to apply separately for the county receipt. If your business is located within the limits of these participating cities, you do not need to visit the Tax Collector's office for a county receipt.

Below are the addresses and phone numbers for the seven city hall offices in Seminole County:

Altamonte Springs	202 Newburyport Av	407-571-8116	businesstax@altamonte.org
Casselberry	95 Triplet Lake Dr	407-262-7700 (Ext. 1104)	jdixon@casselberry.org
Longwood	174 W. Church Av	407-260-3442	kcyman@longwoodfl.org
Oviedo	400 Alexandria Blvd	407-971-5775	businesslicenses@cityofoviedo.net
Winter Springs	1126 E SR 434	407-327-5963	customerservice@winterspringsfl.org
Lake Mary	100 N. Country Club Rd	407-585-1415	btr@lakemaryfl.com
Sanford	300 N. Park Av	407-688-5057	joann.johnson@sanfordfl.gov

The fee for the Seminole County Business Tax Receipt is \$25 for non-regulated and \$45 for 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 prior to being issued a Business Tax Receipt.

2. All Seminole County Business Tax Receipts expire on September 30th of each year. Certain Business Tax Receipts issued by the County may be renewed online (www.seminolecounty.tax), by mail, or at any of the following Tax Collector locations:

Sanford Branch	Casselberry Branch	Altamonte Branch	Lake Mary Branch	Winter Springs Branch
1101 E First St Sanford, FL 32771	104 Wilshire Blvd Casselberry, FL 32707	150 N Westmonte Dr Altamonte Springs, FL 32714	845 Primera Blvd Lake Mary, FL 32746	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. It is the responsibility of all business owners 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@seminolecountyfl.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 multifamily dwellings, condominiums, mobile home parks, and vessels. Detailed information regarding this tax is available on our website (www.seminolecounty.tax) or contact (407-665-7636).
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 (407-665-7503) 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 (407-665-7636). If you discontinue your business, contact this office at (407-665-7636) and the Property Appraiser's Office at (407-665-7506) 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) (www.floridarevenue.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 (850-245-6000) (corphelp@dos.myflorida.com)



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11. State licensing requirements for:

- **Daycares, Preschools and Adoption Agencies** can be obtained through the Florida Department of Children and Families (850-300-4323) (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) (www.myfloridalicense.com).
- **Convenience/Grocery Stores, Health Clubs, Automotive Repair, Travel Agencies, Moving Companies** Department of Agriculture and Consumer Services (1-800-435-7352) (www.fdacs.gov).
- **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.gov).

12. For Workers Compensation information, call the Department of Financial Services Customer Service line (850-413-1601) or the Orlando office (407-835-4407). (Information only) 400 W. Robinson St North Tower N512 Orlando FL 32801 (www.myfloridacfo.com/division/wc).

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 (www.irs.gov). *Apply for an Employer ID Number (EIN) (800-829-4933).*

**For any additional information, contact the Seminole County Tax Collector's office at
(407) 665-7636**

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