

# Business Tax Receipt Forms

## Frequently Asked Questions

### Related Questions

## Business Tax Receipts

### WHO?

#### **Who must pay the business tax?**

Any person or business entity operating a business located in the City of Holly Hill must obtain a business tax receipt. Anyone who provides merchandise or services to the public, even if only a one-person company or home-based business, or a rental property, must obtain the business tax receipt in order to operate.

Sec. 62-26. - Levy generally.

An annual local business tax receipt tax shall be levied on and collected from the following:

(1)Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any business within the city;(2)Any person who maintains a permanent business location or branch office within the city for the privilege of engaging in or managing any profession or occupation with the city; and(3)Any person who does not qualify under the provisions of subsections (1) and (2) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, if such license tax is not prohibited by section 8 of article I of the United States Constitution.

#### **Who is exempt from the business tax?**

Florida Statutes 205.162, 205.192, and 205.055 provide certain exemptions from the business tax receipt cost, such as:

205.192 - Charitable, religious, fraternal, youth, civic, service or other such organizations, when the organization makes occasional sales or engages in fundraising projects, are generally exempt. Certain restrictions apply.

205.162 - Residents who are permanently disabled, physically incapable of manual labor, widows or widowers with minor dependents and persons sixty-five(65) years of age or older - With not more than one employee or helper, and who use only their own capital, not in excess of \$1,000.

205.055 - Permanent Florida resident, or their unremarried widow or widower, who served in the U.S. Armed Forces during specified periods, was honorably discharged and is disabled from performing manual labor shall be entitled to an exemption of up to \$50 on any business tax receipt. Certain other restrictions apply.

NOTE: An application still needs to be filed and any fire inspection fees still need to be paid. Only the license fees as noted are waived.

## **WHAT?**

### **What else do I need to conduct business?**

A Commercial Local Business Tax Check List is provided below and with the application to assist you in compiling the necessary documentation to obtain the business tax receipt. In addition, there may be local, state, and federal regulations that pertain to the type of business you wish to conduct.

#### Checklist

1. Copy of Articles of Incorporation and E.I.N. # if applicable
2. Copy of State License, Registration or Certificate (depending on occupation)
3. Copy of driver's license or other picture ID
4. Copy of Lease Agreement if renting
5. Fictitious Name Registration - If not using your legal name in title of business
6. Square Footage of your Building or Unit
7. Proof of exemption - if claiming such, see page 1 of application
8. Occupational license fee

### **What if I buy an existing business?**

If you purchase an existing business, you will need to:

Surrender the previous owner's current business tax receipt

Complete a new application so that a transfer can be completed

Completed Bill of Sale

A corrected business Tax receipt will be issued. (If your occupation is regulated by the Department of Professional Regulations, State of Florida, or any other regulatory boards you must present a corrected copy of the certification or registration, showing the changes before the business tax receipt may be transferred.)

#### Sec. 62-33. - Transfer.

All local business tax receipts may be transferred with the approval of the City Manager with the business for which they were taken out when there is a bona fide sale and transfer of the property used and employed in the business, but such transferred receipt shall not be held good for any longer time or any other place than that for which it was originally issued; provided, that the original receipt shall be surrendered to and filed with the City Manager at the time application for transfer is made and a transfer fee of up to ten percent of the annual receipt tax, but not less than \$3.00 nor more than \$25.00 shall be paid; such transferred receipt after being approved shall be of the same force and effect as the original license. Applications for the receipt transfer shall be made within 30 days of the completion for sale of business. No application for transfer shall be approved which may result in a violation of law.

#### **What if I change locations?**

If your previous and new business addresses are in the City of Holly Hill submit your current business tax receipt, and the \$3.00 transfer fee. New locations will be required to pay for a fire inspection fee.

#### **What if I have multiple locations?**

Businesses with multiple locations in Holly Hill are required to have a business tax receipt for each location.

#### **What if I don't pay by September 30th?**

BTR renewal notices go out in July and are due no later than September 30th. Any payments received after September 30th will be assessed a penalty.

Florida Statutes provide that a late renewal must include a penalty of 10% for the month of October, plus an additional 5% penalty for each month of delinquency thereafter until paid, not to exceed 25% of the business tax. If you conduct business without a business tax receipt, you will be subject to a penalty of 25% of the tax due plus additional penalties as follows:

*Paid September 1 - 30*

No Penalty

*Paid October 1 - 31*

Cost of License + 10% Penalty\*

Paid November 1 - 30

Cost of License + 15% Penalty\*

Paid December 1 - 31

Cost of License + 20% Penalty\*

Paid January 1 - 31

Cost of License + 25% Penalty\*

Paid February 1 - 28

Cost of License + 25% Penalty\* + \$50.00

Paid March 1 - 31

Cost of License + 25% Penalty\* + \$100.00

If Paid April 1

Cost of License + 25% Penalty\* + \$250.00

If Paid after April 30th

Cost of License + 25% Penalty\* + \$250.00 + additional fines to be assessed by the Special Magistrate as permitted by State Law.

**\*Note: Percent penalty is paid on the cost of the license only excluding the cost of fire inspection fee or any sign charges.**

Failure to pay will result in the property owner and business owner being scheduled to appear before the Special Magistrate. In addition to the amount owed, including all penalties and fines, the Special Master may assess an additional \$250.00 Administrative Fine.

New businesses found operating without a business tax receipt are subject to a penalty equal to 25 percent of the receipt fee. In addition, operating without a business tax receipt is a misdemeanor punishable by a \$250 fine if not in compliance within 150 days of notice of the amount due. Failure to pay will result in being scheduled to appear before the Special Magistrate. In addition to the amount owed for including all penalties and fines, the Special Master may assess an additional \$250.00 Administrative Fine.

**What if I go out of business?**

Notify the City of Holly Hill in writing, and provide the business tax receipt account to be purged or deactivated.

## **WHERE?**

### **Where can I renew my business tax receipt?**

There are several convenient ways to renew your business tax receipt:

By Mail - Please return the renewal notice with your check or money order, in U.S. funds only, made payable to: City of Holly Hill, for the amount due. If you send one payment for multiple accounts, please provide all of the renewal notices.

Drop Box - A check or money order along with a copy of your business tax receipt can be placed in an envelope clearly labeled, "BUSINESS TAX RECEIPT" and put on the drop box.

In Person - You may pay where Utility Billing (Water Billing) is done at City Hall.

Unfortunately payments cannot be made on-line at this time.

### **Where should I display the business tax receipt?**

The receipt must be displayed conspicuously at the place of business, visible to the public, and to a Field Compliance Officer.

## **WHEN?**

### **When is a business tax receipt required?**

The business tax receipt is required before a business begins operation. It is important to check with City staff to verify appropriate zoning, prior to signing a lease or making any commitments.

### **When does the business tax receipt expire?**

Annually, on September 30.

### **When is a "Fictitious Name" filing required?**

If you are using the owner's first name, last name, initials or anything else besides the FULL name, that is considered a fictitious name (e.g. - D/B/A John's Enterprises). You will need to register with the Florida Department of State Division of Corporations (1-850-245-6059 or [www.sunbiz.org](http://www.sunbiz.org).) Corporations can be registered on this site as well.

If you choose to register a fictitious name, you will need to provide the fictitious name registration or the Articles of Incorporation at the time of application.

If you use ONLY your FULL LEGAL name as the business name, you will not need to register your business name with the state.

## **HOW?**

### **How do I apply for the business tax receipt?**

You may apply, in person at City Hall or you may download the application from our website.

You are responsible to determine compliance with zoning and licensing requirements.

### **How do I obtain a sales tax number and/or a FEIN?**

For a sales tax ID, contact the Florida Department of Revenue at 407-648-2905 or 850-488-6800

For an FEID number, contact the Internal Revenue Service at 800-829-4933 or for forms call 800-829-3676.

### **How long does it take to get a business tax receipt?**

Business tax receipts are usually issued within a within 48 hours, upon presentation of the application and all pertinent documentation. Use our convenient checklist to avoid unnecessary delays.

### **How do I know whether my business is ‘regulated’ or ‘not-regulated’?**

“Regulated” businesses are defined as those requiring county, state, or federal certificate, registration, or license. Regulated businesses will be required to show proof of all required regulatory licenses prior to being issued a business tax receipt.

### **How much does a business tax receipt cost?**

The fees for the business tax receipt are established in accordance with the classifications and rates set forth in Sec. 62-42 titled, Schedule of tax rates.

### **How can I get more information?**

Additional information can be obtained by calling City Hall at 386-248-9442.

[View All FAQ's](#)

## **Supporting Documents**

Home Local Business Application and Checklist 285.59 KB

Business Registration Application 124.35 KB

BTR Fee Exemption 282.04 KB

Half Year Rental Housing Local BTR Application 125.96 KB

Commercial Local BTR Check List and Application 162.5 KB

Short-Term Rental Housing Local Business Tax Checklist and Application 647.03 KB

Driveway and Apron Permit Application - Residential Only 997.64 KB

Rental Housing Local Business Tax Application 311.28 KB