BUSINESS TAX RECEIPT ~ INFORMATION GUIDE FOR NEW & CURRENT BUSINESSES

Every business located within the city limits of Oviedo must obtain a **City of Oviedo** and **Seminole County Business Tax Receipt**. Both will be issued by the Planning & Development Division. The following information will assist you in obtaining a Business Tax Receipt necessary for your business.

ZONING VERIFICATION

Prior to signing a lease agreement or purchasing property, you should verify that your business is permissible within your property's zoning district and whether or not issuance of a Site Development Order will be necessary for your business to locate on the property. This may be accomplished by contacting the Planning & Development Division at 407-971-5790.

HOME OCCUPATIONS

No home occupation shall be permitted in any residential district without a Special Exception Use Order and a valid Business Tax Receipt, **with the exception of an office of convenience or any use pre-empted by state law**. A home business shall be conducted in a manner which does not infringe upon the right of neighboring residents to enjoy the peaceful occupancy of their homes, and shall not give an outward appearance of, nor manifest characteristics of a business.

Prohibited Home Businesses:

- Minor or major auto repair, painting of vehicles, trailers, or boats
- Medical or Dental Clinic
- Photo Studio
- Welding or Machine Shop
- Repair Shop
- Restaurant
- Funeral Chapel or Home
- Beauty or Barber Shop
- Massage Parlor
- Dance Instruction
- Palm Reading or Fortune Telling
- Ceramics (kiln of twelve (12) cubic feet or more)

REQUIREMENTS

Fictitious Name Registration:
If your business uses any name other than the owner's legal first and last name, a fictitious name must be registered with the Florida Department of State Division of Corporations at 850-245-6058 or www.sunbiz.org. A copy of the fictitious name registration must be presented before the business tax receipt may be issued.

Corporate Registration: contact 850-245-6052
Out-of-state Corporate Registration: contact 850-245-6051
Florida State License or Registration required:

- **Daycares, Preschools, and Adoption Agencies** contact the Department of Children and Families at 850-487-1111 or www.state.fl.us/cf_web.
- **Restaurants and Mobile/Perishable Food Carts** must present a copy of the Division of Hotels and Restaurants inspection **prior** to obtaining a Business Tax Receipt. Contact the Division of Hotels and Restaurants at 850-487-1395 or www.state.fl.us/dbpr.
- **Agriculture Products, Health or Ballroom Dance Studios, Minor Food Outlets, Bakeries, Deli, or Automotive Repair Businesses** contact the Department of Agriculture Consumer Services at 850-488-3022 or www.doacs.state.fl.us.
- **Accounting, Real Estate, or Construction Industry Professions** contact the Department of Business and Professional Regulation at 850-487-1395 or www.state.fl.us/dbpr.
- **Finance, Investments, Mortgage, and Banking Professions** contact the Department of Banking and Finance at 1-800-848-3792 or http://www.flofr.com.

State Sales Tax Number: contact the Florida Department of Revenue at 407-475-1200 or www.dos.state.fl.us/startbus.
Federal Employee Identification Number: contact the Internal Revenue Service at 1-800-829-4933) or www.irs.gov.
Workman's Compensation: contact the Orlando office of the Department of Labor at 407-245-0758 or www.fldfs.com/wc.

RENEWALS

Both the **City of Oviedo** and **Seminole County Business Tax Receipts** expire on September 30th of each year. Renewal notices are mailed during the month of July. To avoid a late penalty fee, payment must be received by the Planning & Development Division no later than September 30th.

Florida Statute 205.053(1) imposes the following delinquent penalty for Business Tax renewed after September 30th of each year:
PENALTY if renewed in: • 10% October • 15% November • 20% December • 25% maximum penalty if renewed after December 31st

Any business that is regulated by federal, state or county government **must provide a copy** of certification, registration or license along with renewal payment. If a change of ownership has taken place, a signed bill of sale must be presented to the Building Services Division in order to transfer or renew the existing business tax receipt.

It is your responsibility to notify the Planning & Development Division if:

- The name of your business changes
- You re-locate your business
- The mailing address changes
- You discontinue your business

CHANGE OF USE

To occupy an existing building, the new tenant must contact the Planning & Development Division at 407-971-5790 to verify if a change of use is required prior to the building being occupied. A change of use requires the issuance of a Site Development Order prior to the issuance of a Certificate of Occupancy. A Certificate of Occupancy is required for a change of use prior to the issuance of the Business Tax Receipt.

SIGNAGE

All signage must meet the requirements of the City of Oviedo Land Development Code. Information may be obtained by contacting Zoning Services at 407-971-5755 x-2.

NOTICE

Pursuant to Florida Statute 205.053(5), a Business Tax Receipt may not be issued unless the federal employer identification number or social security number is obtained.