

ASK ANNE

Local Business Tax Receipts

Question: **Why do I have to pay local business taxes?**

Anne: Florida's law gives counties and municipalities the authority to levy business taxes. Palm Beach County opted to levy the tax and passed Local Ordinance 72-1, Chapter 17. The county contracts with our office to collect business tax and issue receipts.

Question: **How do I get a local business tax receipt for my new business?**

Anne: Complete an Application for Palm Beach County Local Business Tax Receipt and mail or bring it to any service location. You will also need your zoning approval, proof of fictitious name registration (if applicable), a copy of current state or county certification/license (if applicable), and the payment.

Question: **Do I need to renew my local business tax receipt?**

Anne: Yes. Receipts expire September 30 each year and can be renewed July 1 through September 30. Renewals may be done online, by mail or in person. Our Lantana and Palm Beach Gardens driver license locations do not offer local business tax service.

Question: **I sold my business. Can I transfer my receipt to the new owner?**

Anne: Yes. You will need to have the bill of sale, a completed application, the original receipt and the transfer fee. Don't forget to notify the Property Appraiser's Office also.

Question: **I just moved my business, what do I need to do?**

Anne: We can transfer your existing receipt to the new location. We need a completed application, proof of zoning approval, the original receipt and the transfer fee.

Question: **I just closed my business, what do I need to do?**

Anne: Send a letter to our office or sign the bottom portion of your renewal notice stating you are closing your business. You need to turn in your original receipt as a condition of closing your account.

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Question: What do I need to do if I change the name of my business?

Anne: You need to fill out a new application, provide proof of Fictitious Name Registration (if applicable), and your original receipt. There is a charge for a new license. Please note that state-issued license/certifications must be changed first.

Question: How do I get a duplicate copy of my receipt?

Anne: Just submit a request for a duplicate copy in writing to us. There is a \$1 fee for each duplicate copy. You can mail your request or drop it off at any of our service center locations.

Question: Are there any exemptions?

Anne: Yes. They are listed in the County Ordinance, Chapter 17, Article II. It is available online at www.pbctax.com/BTRExemptions.

Question: How much is my Local Business Tax Receipt?

Anne: Most businesses with 10 or fewer employees pay \$33. The fee increases based on the number of employees over 10. Also, the amount charged varies depending on the type of business and start of business date. Restaurants are charged by the number of seats. More details at www.pbctax.com/OccupationalFees.

Question: Can I pay online?

Anne: We accept renewals and delinquent payments online. New business owners must come in person or apply by mail.

Question: Do I need to pay business tax if I operate a business from my home?

Anne: Yes.

Question: How do I file a complaint against an unlicensed business?

Anne: Contact the Palm Beach County Consumer Affairs Division at (561)712-6600. Consumers can check with the Better Business Bureau to verify accredited business status prior to hiring or purchasing goods from any business.

For additional information visit pbctax.com.



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