



**LOCAL BUSINESS TAX RECEIPT
INFORMATION PACKET**

Finance Department
Fiscal Year 2017-18

- Local Business Tax Receipt Taxpayer Information
- Local Business Tax Receipt Professionals Information
- Residential Affidavit
- Police Department Emergency Contact Data Form

**TO ALL TAXPAYERS: IN ORDER TO QUICKLY PROCESS YOUR RECEIPT
PLEASE NOTE THE FOLLOWING:**

1. **The form must be completed in full.**
2. The application fee will be required for a new business; a business *may* qualify for exemption from the current year's business tax provided a *complete* application is turned in prior to opening for business. All fees are due at the time of application.
3. The form must contain a Federal Employer Identification Number or a Social Security Number. We are required to collect this information per Florida Statute 205.0535(6) which states "**A receipt may not be issued unless the federal employer identification number or social security number is obtained from the person to be taxed.**" **NO EXCEPTIONS CAN BE MADE TO THIS REQUIREMENT.**
4. If the business is in a residential zone, the *Residential Affidavit* must be completed.
5. **Proof of occupancy from a lease or ownership must be provided.**
6. If the business or profession requires a state license a copy of the license must be attached.
7. A professional must be associated with a business, therefore requiring at least 2 Tax Receipts.
8. Whenever a business, occupation, or profession shall fall into more than one of the classifications contained in the schedule they shall pay the tax imposed under or pertaining to each classification.
9. The use of any business name other than your full legal name (if not incorporated) or the full legal name of the business entity requires registration of a fictitious name with the State of Florida. The fictitious name registration number is required on the application. Each fictitious name under which you are doing business requires its own local business tax receipt.
10. Transfers of ownership must include a copy of the bill of sale or transfer documents. If there is any change in your business name, location (including suite number) or ownership, a new form must be submitted for transfer of your Tax Receipt(s). Your current tax receipt must be surrendered prior to issuance of a new tax receipt. A transfer fee of \$10.00 will be required.

FEE SCHEDULE

TYPE OF FEE	AMOUNT
Processing Fees	
Residential (home based business)	\$10.00
Non-Residential (0 - 1,000 sq. ft.)	\$25.00
Non-Residential (over 1,000 sq. ft.)	\$35.00
Local Business Tax Receipt Fee Per Year	
Oct - Sep	\$136.50
Prorated quarterly	
Jan	102.38
Apr	68.25
Jul*	34.13
Professional Local Business Tax Receipt Fee (<i>fee per person in a Maitland business who needs a license or certification to perform their job duties - see City Code sec. 9-14.1.</i>)	\$13.65
Transfer Fee (including Name or Address Changes)	\$10.00
Duplicate Tax Receipt Fee	\$10.00

*Those registering after June 30 will pay for the remainder of the current tax year and all of the following year.
Attention: Any person, firm or corporation who shall engage in any occupation, business or profession without a Tax Receipt shall be penalized in accordance with City Code Section 9-3.