



LOCAL BUSINESS TAX RECEIPT (LBTR) INSTRUCTIONS

BUSINESS WITHIN THE CITY LIMITS

TO OBTAIN A LOCAL TAX BUSINESS TAX RECEIPT YOU WILL NEED:

OUR APPLICATION: filled out completely. Incomplete applications will be denied.

APPROVAL OF LOCATION: The location must be approved by the zoning official for the type of business being applied for. Some businesses may require approval of the Planning, Zoning and Appeals (PZA) Board

COPY OF YOUR RECORDED WARRENTY DEED OR LEASE: Must have the date(s) of occupancy and the signatures of both the Lessor and Lessee

FICTITIOUS NAME: A copy of the current fictitious name registration issued by the Division of Corporations of the Department of State **or** if the business is a Corporation, a copy of the certification issued by the Department of Corporations of the Department of State. Visit Sunbiz.org or Myflorida.com for more information on obtaining a fictitious name.

PERSONAL NAME: Does not have to be registered. For example: "Joseph A Smith Yard Services" is not a fictitious name as the owners name is in the name of the business- but J.A.S. Yard Services is fictitious (and so is Joseph A. Smith Yard Services Inc. because a corporation or "LLC" etc is fictitious).

Note: Personal Name requires a written statement, signed by the applicant which sets forth the reason that the applicant need not comply with the Fictitious Name Act.

ATTACH TO THE APPLICATION ANY REQUIRED STATE LICENSES:

- A copy of your state license(s) issued by the Department of Professional Regulations, Department of Agriculture and Consumer Services, Department of Health, Department of Child & Families, Department of Motor Vehicles, etc., if required for your occupation/business.
- A copy of Alcoholic Beverage License, if applicable.
- A copy of Food Service Inspection, if applicable.
- A copy of Secondhand Dealer's License, if applicable.
- A copy of motor vehicle repair, dealer, sales, salvage, vehicle auction license, if applicable
- For contractors, a copy of your Flagler County Contractors License.
- For all contractors, copies of your liability insurance certificate **AND** copy or your workman's comp insurance certificate or exemption certificate.

Fire Marshal Approval: A fire inspection will be conducted for the location. Any corrections that are noted must be corrected prior to receiving a Local Business Tax Receipt and opening to the public.

BUSINESSES OUTSIDE THE CITY LIMITS

FOR BUSINESS NOT LOCATED WITHIN THE CITY, BUT WISHING TO DO BUSINESS IN CITY LIMITS THE FOLLOWING ITEMS NEED TO BE PROVIDED:

- **OUR APPLICATION:** filled out completely.
- Copy of the "home" jurisdiction business tax receipt.
- For contractors, a copy of your State and a copy of your Flagler County Contractors License.
- For all contractors, copies of your liability insurance certificate **AND** copy or your workman's comp insurance certificate or exemption certificate.
- Copies of any required state licenses (ie. mobile food vendors, mobile vehicle repair, etc.)

INFORMATION FOR NEW BUSINESSES

STATE TAX	To obtain a State Sales Tax Number contact: Florida Department of Revenue, Florida Sales Tax Division, (800) 367-8331 <u>OR</u> the Daytona Beach office at 1821 Business Park Blvd. Daytona Beach (386) 274-6600
FEDERAL	To obtain a Federal I.D. Number I(FEIN) contact Internal Revenue Service at (800) 829-4933 or www.irs.gov
CORPORATION	If the business is to be incorporated, contact the Secretary of State's office, Division of Corporations, Capital Building, Tallahassee FL 32304 (850) 245-6052 or www.Sunbiz.org
FICTITIOUS NAME	A current copy of the Fictitious Name Registration is required in order to receive an occupational license unless the business uses their corporation name as stated in their Articles of Incorporation, a sole proprietor using their legal first and last name as it appears on their driver's license, an individual attorney doing business in his legal name as a professional association, or a business licensed by the Department of Business and Professional Regulation that is doing business in the name as it appears on the state license. Contact the Florida Department of State, Fictitious Name Registration, PO Box 1300, Tallahassee FL 32302-1300. Phone (850) 245-6058, or www.Sunbiz.org
HOTEL, MOTELS, & RESTAURANT	Contact the Division of Hotels and Restaurants at (850) 487-1395 prior to obtaining your Business Tax Receipt. Anyone preparing and selling food (eat-in or carry out) is required to get a state license.
ALCOHOLIC BEVERAGES	Anyone selling alcoholic beverages to be consumed on the premises or for consumption off the premises must have the appropriate State license. Contact the Department of Business & Professional Regulation at (850) 487-1395 prior to obtaining your Business Tax Receipt.
MOTOR VEHICLE REPAIR	Contact the Department of Agriculture & Consumer Services at (850) 488-3022 to obtain your Motor Vehicle Sales or Motor Vehicle Repair registrations.
MOTOR VEHICLE. MOBILE HOMES OR RV SALES	Before going into the business of selling motor vehicles, a person must have a site approved by a Division of Motorist Services Regional Office. Once the site is approved by a Regional Office Compliance Examiner/Officer, a state license is required. License applications may be obtained from any Division of Motorist Services Regional Office. Call (904) 924-1524 for details.
DEPARTMENT OF AGRICULTURE FOOD SALES	Anyone selling pre-packaged food (i.e. convenience store, grocery store, bakery, ice cream parlor, sandwich truck, fish or meat market, food warehouse, etc.) is required to get a state license. Call (850) 488-3022 for further information.
DEPARTMENT OF AGRICULTURE HEALTH STUDIOS	Any health studio or gym using any form of exercise equipment is required to have a state license. For more info visit www.freshfromflorida.com or call 800-435-7352

Other Phone Numbers / Web addresses that may be of assistance:

County Health Department: 386-437-7358, <http://www.doh.state.fl.us/>

Division of Alcohol & Tobacco: 850-487-1395, <http://www.myfloridalicense.com/dbpr/abt/index.html>

Division of Hotels & Restaurants: 850-487-1395, <http://www.myfloridalicense.com/dbpr/hr/index.html>

Flagler County Contractor licensing: 386-313-4003