



Standard Business Tax Requirements

- **Registration with the State of Florida Division of Corporations** may be required.
 - The State of Florida requires registration of business entities: corporations (including non-profit organizations), limited liability companies, and limited partnerships.
 - Fictitious Name Registration (D.B.A.) is required if it is different than the legal name of a sole proprietor, or the business name is not an already registered entity (cited above).
 - Visit the website www.sunbiz.org for additional information and to register. You may also call Florida Division of Corporations at 850.245.6052 with any questions.
 - If the business believes they are exempt from registering, the applicant/owner must provide a signed, written statement which sets forth the reason for the exemption.
- **State or federal photo identification** (i.e. state license or identification, passport) is required if you are operating the business under your legal name and the business name is not registered with the State of Florida Division of Corporations.
- **Applicable licenses and certifications from the State of Florida must be provided.** Permits, certifications, or licenses issued by any State agency for the business or profession must be provided by the applicant to obtain the initial business tax receipt. Renewals should be able to be done by online verification, but a copy of the original document is required at application.
- **Federal Employer Identification Number** (FEIN), obtainable from www.irs.gov. If you are required to report employment taxes or give tax statements to employees, you need a FEIN. If you do not have a FEIN, the owner's Social Security number must be provided.
- **Florida Sales Tax Certificate of Registration, Resale Certificate, or Certificate of Exemption is required from the Florida Department of Revenue** if the business is selling taxable items, admission, storage or rental. If the business does not have one of these certificates for any reason, the owner's Social Security number must be provided.
 - Before you begin business in Florida, you must first find out if your business activity or products will be subject to sales and use tax. If it is, you must register to collect sales tax or pay use tax. You can register online at www.floridarevenue.com/taxes/registration.
 - If you are already registered, you can obtain a copy of the document via [Print Annual Resale Certificates](#) page and follow the instructions provided.
- **Proof of property ownership, signed lease agreement, or statement on company letterhead for the business to operate at the location.** This includes brick and mortar businesses and home occupations if the applicant does not own the residence. Mobile vendors (i.e., ice cream or hot dog carts, seasonal firework tents) must provide a letter of authorization or lease agreement from the property owner or manager of the home/business where co-locating occurs.
- **Proof of business liability insurance may be required.** It is recommended that you file it with your application or contact us to verify need.
- **All commercial vehicles and vessels** operating within the city limits shall have the name of the business and the phone number of the business marked in a minimum of three (3) inch high block letters that are of contrasting color and easily visible from fifty (50) feet away. Vehicles are allowed to affix magnetic signs that conform with the above requirements. (City Ordinance 11-2.2)
- **Zoning and building approval** from City of Crystal River Development Services Department.
 - No business tax receipt or registration shall be issued, renewed, or transferred unless the business is in compliance with all applicable zoning and building regulations. An authorization section has been included on the BTR application. Please contact Zoning directly for any special requirements, applications, forms, or permitting that may needed.

- ❑ **Completed Business Tax Receipt Application form** and payment rendered to the City of Crystal River. Tax amount is based on business type in accordance with [City Ordinance 11-14](#), and is listed on specific business type hand-outs. Business tax receipts obtained during the tax year may be eligible to be pro-rated (reduced rate).
- ❑ **Report number of employees and operators** who are: (a) directly employed (taxes paid by the business via W2), (b) receive a 1099, and/or (c) independent contractors.
 - Workers directly employed by the business are covered under the business tax unless otherwise provided in Ordinance, however as stated in Florida Statute 205.066, "An individual acting in the capacity of an independent contractor is not an employee".
 - 1099 and independent operators are legally responsible for obtaining their own business tax receipt. Business owners must report if they have operators working under 1099 or are independent contractors and should make those individuals aware of this legal requirement.
- ❑ **Specific requirements and additional information** may be available on a hand-out specific for your business type or profession. Please check the [City Forms & Applications](#) page to check if further information is available. You are also welcome to contact us (see last item on this page).
- ❑ **Exemptions:** Any business not able to meet the above requirements, or otherwise believe they are exempt from applying for a business tax receipt, must provide proof of exemption or provide a notarized written statement explaining the reason for exemption.
- ❑ Florida law requires most employers to have workers' compensation coverage, but there are exceptions. While this is not an item verified to obtain a business tax receipt, the link is being provided to aid and inform new business owners. For information and to determine if your business is required to carry this coverage, visit <https://www.myfloridacfo.com/division/wc/>.

General Information Regarding Business Tax Receipts.

The business tax receipt has been part of Florida State Statute for over one hundred years and is required before engaging in business in the City of Crystal River. It serves to safeguard the public and prevent fraud. It is a means to ensure businesses are registered with the appropriate State agencies and have appropriate licensure to operate. Direction and fees are set forth in Florida State Statute 205 and Crystal River Ordinance 11, which specifically govern business tax receipts.

Florida Statute 205.053 Business tax receipts; dates due and delinquent; penalties

(1) All business tax receipts shall be sold by the appropriate tax collector beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial receipts may be made in the resolution or ordinance authorizing such receipts. Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax for the delinquent establishment.

(2) Any person who engages in or manages any business, occupation, or profession without first obtaining a local business tax receipt, if required, is subject to a penalty of 25 percent of the tax due, in addition to any other penalty provided by law or ordinance.

(3) Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

We appreciate our local businesses in the City of Crystal River and want to help your business with registration and compliance. Please contact us at with any questions as we are happy to assist you.

City of Crystal River: 352-795-4216		123 NW Highway 19, Crystal River FL 34428	
Business Tax Receipts:	Melanie Harkovich	ext. 342	mharkovich@crystalriverfl.org
Zoning & Permitting:	Jeanette Rehberg	ext. 306	jrehberg@crystalriverfl.org
Inspections (Fire & Building):	Eleanor Copeland	ext. 317	ecopeland@crystalriverfl.org
Code Enforcement:	Stefanie Semmes	ext. 340	ssemmes@crystalriverfl.org