

## **Business Tax Receipt**

### **Frequently Asked Questions**

#### **Q. When do I need a City of Oviedo Business Tax Receipt?**

##### **A. Chapter 46, Oviedo Code of Ordinances, Section 46-19 -Levied**

(a) A local business tax is hereby levied for the privilege of engaging in or managing any business, profession or occupation within the city on the following:

(1) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any business within its jurisdiction.

(2) Any person who maintains a permanent business location or branch office within the city, for the privilege of engaging in or managing any profession or occupation within its jurisdiction.

(b) No person shall engage in or manage any business, profession or occupation within the city unless the tax applicable therefor has been paid and a business tax receipt therefor has been issued.

#### **Q. How much does a Business Tax Receipt cost?**

A. Depending on the type of business. The Resolution No. 386-89 was adopted establishing the license fees for the business classification with the City of Oviedo and was amended by Resolution No. 659-01.

The amount of the annual local business tax levied and imposed upon occupations, businesses and professions shall be established for each occupation, profession or business by city council resolution.

#### **Q. What is the required payment period?**

A. (a) all local business taxes required shall be due and payable upon application and shall expire on September 30 of each 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.

(b) Initial issuance of a business tax receipt after March 31, which expires the following September 30, shall be issued for one-half the annual tax rate.

#### **Q. Are there any late fees?**

A. (a) Business tax receipts not renewed when due and payable shall be considered delinquent and subject to a delinquency penalty of ten percent for the month of October, plus an additional five percent penalty for each month of delinquency thereafter until paid; provided, however, that the total delinquency penalty fee shall not exceed 25 percent of the annual tax for the applicable

business tax receipt. Any person owing delinquent taxes shall be required to pay such delinquent taxes prior to the issuance of any new business tax receipt.

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

(c) Any person who engages in any business, occupation or profession covered by this article, who does not pay the required 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 \$250.00.

**Q. What should I do if I change location/ownership? Is there a fee for this?**

A. For a new location/ownership you must complete a new Business Tax Receipt application and close the old business. (You should confirm that the new location is within the incorporated city limits). Ownership may be transferred to a new owner when there is a bona fide sale of the business/ Bill of sale. There is a fee of \$3.00 per classification established by resolution of city council, in accordance with F.S. 205. If the change is made at renewal time you will pay the renewal fee plus the \$3.00 per license. Also must notify the city of all mailing address changes.

**Q. Do I need to post Business Tax Receipt?**

A. (a) Every person engaged in a business, occupation and conducted at or from a fixed place of business shall keep the business tax receipt issued posted in a conspicuous place upon the premises at or from which the business, occupation or profession is conducted.

(b) The administrator, code enforcement officer and other authorized representatives shall have the authority, as may be permitted by law, to enter, free of charge, during business hours, of any place of business, occupation or profession to request exhibition of the business tax receipt and evidence of the amount and date of the last tax paid.

(c) Every person engaged in a business, occupation or profession subject to the provisions of this article but not operating from a fixed place of business shall keep the business tax receipt issued upon his or her person at all times while engaging in the business, occupation or profession for which it was issued.

**Q. Where do I apply for a City of Oviedo Business Tax Receipt?**

A. You can download the application, complete and mail along with your required documents to our office located at 400 Alexandria Boulevard, Oviedo, FL 32765 or submit in person at said address in the City Annex Building, 2<sup>nd</sup> floor Development Services Office. You will be contacted by the Business Tax Official once the application is approved or if further information/documentation is needed.

**Q. Are there exemptions for Business Tax Receipts?**

A. There are a few exemptions and exceptions to the actual issuance of a Business Tax Receipt, primarily relating to agriculture. There are Fee Exemptions (tax receipt and prerequisites still applicable) for disabled veterans (up to \$50); full exemption for 65 years or older (\$1,000 less in capital & only one employee

**Q. Is this Local Business Tax Receipt good in any other municipality?**

A. This Local Business Tax Receipt is only valid for City of Oviedo. We will add the Seminole County portion for your convenience, However if you plan to conduct business in any other municipality you will need to contact them for anything additional.

**Q. Do I need a Fictitious name?**

A. You can use your FULL name as the business name and won't need to register with the state. However, if you choose to use first, last, initials or anything else besides your full name, you will need to register with the state at [www.sunbiz.org](http://www.sunbiz.org) (Any corporations can be registered at this site as well). If you choose to register a fictitious name, we will need either the certificate of the fictitious name or your articles of corporation.

**Q. What should I do if I go out of business, or close one of several tax receipt locations?**

A. Notify the Business Tax Receipt Office in writing, with a copy of the Business Tax Receipt to be inactivated.