

## **Business Tax Receipt Information Guide:**

**To conduct a business in the City of Oviedo**, all businesses must have a Business Tax Receipt issued on behalf of the City and the County, which may be obtained through the Development Services Department. You may send email to [businesslicenses@cityofoviedo.net](mailto:businesslicenses@cityofoviedo.net).

Per Chapter 46, Oviedo Code of Ordinances, Section 46-19(b) and **Florida Statutes 205.032**:  
*The governing body of a county may levy, by appropriate resolution or ordinance, a business tax for the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction.*

**The completed Business Tax Receipt Application, must be signed by an Owner, Partner or Officer of the Corporation and LLC.**

**Corporations and Fictitious Name/dba must register with the Florida Division of Corporation.** Out-of-state Corporations must also file with the State of Florida at [SunBiz.org](http://SunBiz.org).

**Federal Identification Numbers** (FEIN) or Social Security Number (Required by FL Statute 205.0535(6)). FEIN is issued through the Internal Revenue Service at [irs.gov](http://irs.gov).

**Home based businesses** are issued as an office of convenience. Certain restrictions, are regulated through the City's Land Development Code, Section 5.1 and can be viewed [here](#).

**Businesses serving or selling food products** must be registered with Division of Business and Professional Regulations and inspected by the Division of Hotels & Restaurants.

**Pre-packaged food** must register with the Department of Agriculture & Consumer prior to obtaining a Business Tax Receipt.

**State Sales Tax numbers** are obtained through the Florida Department of Revenue.

### **State Licenses and Contact information:**

- Department of Business & Professional Regulation – 1-850-487-1395
- Division of Hotels & Restaurants – 1-850-487-1395
- Division of Alcoholic Beverages and Tobacco – (407) 245-0785
- Department of Agriculture & Consumer Services – 1-800-435-7352
- Agency for Health Care Administration – 1-850-488-0595
- Department of Financial Services – (407) 245-0760, Insurance 1-850-413-3137 or Banking & Mortgage 1-850-410-9601
- Florida Bar Association 1-850-561-5600
- Department of Children & Families – (407) 245-0470
- Department of Highway Safety & Motor Vehicles – 1-850-617-3003

**Businesses are required to renew their business tax receipt before it expires September 30th of each year.** Renewals received on or after October 1<sup>st</sup> (unless it falls on a weekend) will be considered delinquent and subject to delinquent penalty fees.

**The City must be notified of any change of business status, including, but not limited to:**

- Business closing
- Change of ownership (**bill of sale required**)
- Change of location / mailing address
- Change of business name

**If you purchase an existing business, you will need to:**

- Surrender the previous owner's current business tax receipt.
- Complete a new application and pay the transfer fee (\$3 per classification)
- Submit a copy of the Bill of Sale and new State License (if required)

**If you change location:**

And your previous and new business addresses are within the City limits of Oviedo, complete a new application and submit with updated state licenses to reflect the new address if the business is location bound. Pay transfer fee (\$3 per classification)

**If you have multiple locations:**

Businesses with multiple locations within the City limits are required to have a business tax receipt for each location. In some circumstances, the County will issue one Business Tax Receipt for their portion.

**If you go out of business:**

Please notify the City in writing or email [businesslicenses@cityofoviedo.net](mailto:businesslicenses@cityofoviedo.net) so we may deactivate the account.

**Who is exempt from the Business Tax?**

Florida Statutes 205.162, 205.192, and 205.055 provide certain exemptions from the business tax receipt cost, such as:

205.192 - Charitable, religious, fraternal, youth, civic, service or other such organizations, when the organization makes occasional sales or engages in fundraising projects, are generally exempt. Certain restrictions apply.

- 205.162 - Residents who are permanently disabled, physically incapable of manual labor, widows or widowers with minor dependents and persons sixty-five (65) years of age or older with not more than one employee or helper, and who use only their own capital, not in excess of \$1,000.
- 205.055 - Permanent Florida residents, or their un-remarried widow or widower, who served in the U.S. Armed Forces during specified periods, was honorably discharged and is disabled from performing manual labor shall be entitled to an exemption of up to \$50 on any business tax receipt. Certain other restrictions apply.

**How to renew your Business Tax Receipt:**

There are several convenient ways to renew your business tax receipt:

- By internet with the renewal link provided. We accept Visa, MasterCard, and Discover
- By USPS mail with the perforated portion returned to us so we may identify the business
- In Person - You may visit the Annex Building at 400 Alexandria Blvd., Oviedo, FL 32765

**Department of Business and Professional Regulations (DBPR) regulates:**

- Alcohol/Beverages/Tobacco
- Architecture/Interior Design
- Asbestos Contractors/Consultants
- Athlete Agents
- Auctioneers
- Barbers
- Boxing, Kick Boxing, Mixed Martial Arts
- Building Code Administrators & Inspectors
- Certified Public Accountants
- Community Association Managers & Firms
- Condominiums & Cooperatives
- Construction Industry
- Cosmetology
- Drugs, Devices & Cosmetics
- Electrical Contractors
- Elevators
- Employee Leasing Companies
- Engineers
- Farm Labor
- Geologists
- Harbor Pilots
- Home Inspectors
- Hotel & Restaurant
- Labor Organizations
- Landscape Architecture
- Mobile Homes
- Mold-Related Services
- Pari-Mutuel Wagering
- Real Estate
- Real Estate Appraisers
- Talent Agencies
- Timeshares
- Veterinary Medicine
- Yacht and Ships

**Department of Agriculture Regulates:**

- Cannabis
- Fairs
- Food Establishments (prepackaged)
- Game Promotions/Sweepstakes
- Health Studios
- LP Gas Inspection
- Metrology
- Mosquito Control

- Motor Vehicle Repair
- Moving Companies
- Pawnbrokers
- Pest Control
- Pesticide Licensing
- Petroleum Inspection
- Private Investigation
- Recovery/Repossession
- Seafood
- Sellers of Business Franchises
- Sellers of Travel
- Solicitation of Contributions
- Student Tour Operators
- Surveyors and Mappers
- Telemarketing
- Veterinarians
- Weights and Measures

### **Department of Health Regulates:**

- 911 Public Safety/Officers
- Acupuncture
- Allergists
- Anesthesiology
- Athletic Trainer
- Audiology
- Body Piercer
- Chiropractic
- Counselors\*
- Dentistry
- Dietetics/Nutrition
- Electrology
- Emergency Medical Technicians
- Environmental Health
- Hearing Aid Specialists
- Laboratories and Personnel
- Massage Therapy
- Medical Doctors
- Midwifery
- Naturopathy
- Nursing
- Nursing Home Administration
- Occupational Therapy
- Opticians and Optometry
- Orthotics
- Osteopathy
- Pain Management
- Paramedics

- Pedorthist
- Pharmacy
- Physical Therapy
- Physician Assistants
- Podiatry
- Prosthetics and Prosthetists
- Psychology
- Radiology
- Respiratory Care/Therapy
- Septic Tank Contractors
- Speech-Language Pathologists
- Social Work
- Tattoo Artists and Establishments
- Telehealth