



CITY OF ORLANDO

Business Tax Receipt Information

Renewals:

All Business Tax Receipts expire September 30th. Invoices are mailed July 1st and are due no later than October 1st. Each business is given an option of paying later with a delinquency penalty. In October, the penalty is 10% of the Business Tax Receipt fee; November, 15%; December, 20%; or January, 25%. After **February 1st an additional late-payment penalty of \$250** will be applied to any unpaid Business Tax Receipt renewal. **Failure to receive an invoice is not an excuse for nonpayment.**

Changes:

Certain businesses whose Business Tax Receipt tax is based on some type of variable such as *number of workers*, or *dollar value of inventory* have to complete a Business Tax Declaration form annually. Each April, the business will be mailed a Declaration Form. It must be completed and returned to the City no later than June 1st. Forms can be emailed to BusinessTax@cityoforlando.net. **Failure to return the Business Tax Declaration form by June 1st will result in a 25% penalty.** This penalty will be added to next year's Business Tax Receipt fees. This penalty is in addition to any delinquent or late-payment penalties.

Business Tax Receipts may be transferred in two ways:

1. To a new owner when there is a sale of the business; please submit the original Business Tax Receipt and evidence of the sale with a transfer fee of ten percent (10%) of the Business Tax Receipt fee (excluding administrative fee and penalties) but not less than \$3.00 or more than \$25.00.
2. To a new location within the City of Orlando; please submit the original Business Tax Receipt and evidence of the change in location with a transfer fee of ten percent (10%) of the Business Tax Receipt fee (excluding administrative fee and penalties) but not less than \$3.00 or more than \$25.00.

Proration:

Business Tax Receipt fees for businesses starting on or after January 1st and before August 1st are reduced based on the month the business starts, as follows: Jan.: 10% Feb.: 20% March: 30% April: 40% May: 50% June: 60% July: 70%. This is in addition to a \$20.00 application fee and any penalties that may apply. Businesses starting on or after August 1st shall pay next year's fee and be issued next year's Business Tax Receipt. **Prorated Business Tax Receipts are nonrefundable and expire September 30th.**

Inspection Information:

Often a prospective business site has deficiencies which must be corrected in order to meet city, county or state requirements. The general nature of the improvements that may be required include building structures, electrical wiring, plumbing, doorways, fire protection, drainage, sidewalk, sanitation, food handling, parking areas, landscaping, sign revisions, traffic hazards, and other items related to your specific business.

Below is a list of agencies and their phone numbers that should be checked concerning code requirements or regulations before starting a business operation at any location.

City of Orlando		Professional Regulation	850.487.1395
Business Tax Receipt	407.246.2204	Workers Compensation	850.413.1601
Customer Service	407.246.2271	Hotels & Restaurants	850.487.1395
Code Enforcement	407.246.2686	Alcoholic Beverage	407.245.0785
Orange County		Agriculture (Food Safety)	800.435.7352
Business Tax	407.836.5650	Sellers of Travel	800.435.7352
State Agencies		Motor Vehicle Repair	800.435.7352
Divisions of Corporations	850.245.6052	Revenue (Sales Tax)	407.475.1200
Fictitious Name Registration (www.sunbiz.org)	850.245.6058	Federal Employers Identification Number (FEIN)	800.829.3676



CITY OF ORLANDO

OFFICE OF PERMITTING SERVICES

CITY HALL ● 400 SOUTH ORANGE AVENUE ● FIRST FLOOR ● P.O. BOX 4990 ● ORLANDO, FLORIDA 32802-4990
PHONE 407.246.2204 ● FAX 407.246.3420 ● <http://www.cityoforlando.net/permits>