



# OSCEOLA COUNTY TAX COLLECTOR

Office of Bruce Vickers, CFC, CFBTO, ELC.



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## • INFORMATION GUIDE FOR NEW BUSINESS OWNERS •

New businesses must obtain their Local Business Tax Receipt prior to engaging in their enterprise. All Osceola County Local Business Tax Receipt are a flat rate fee of **\$30.00 (thirty dollars)**. Businesses seeking new Local Business Tax Receipt after **March 31st**, will pay a prorated tax fee. To apply for a Local Business Tax Receipt, telephone the Tax Collector's Office at **(407) 742-4000**, or visit the Tax Collector's Main Office at 2501 E. Irlo Bronson Memorial Hwy, Kissimmee.

The information needed to obtain a Local Business Tax Receipt includes, but is not limited to the following items:

1. Business name; Owner(s) or President's Name; Mailing Address; Physical Location of Business; Telephone Number(s); Social Security or Federal ID Number; and a copy of the Fictitious Name Registration, where applicable.
2. Businesses regulated by the State of Florida or County Agencies, a copy of the documents provided by the state or county, as proof of your compliance, will be required with your application for an initial Local Business Tax Receipt.

**Note:** Registered or Certified Contractors, regulated by the Department of Business and Professional Regulation (DBPR), **850-487-2252**, whose business location is not located within Osceola County, would not be required to have an Osceola County Local Business Tax Receipt.

3. If the business name used in your business, does not include the full first name, and last name of the business owner, the business name would be considered a Fictitious Name, and must be registered with the Florida Secretary of State's Office, **(850) 487-6058**.

**Note:** Corporations are registered with the Florida Secretary of State, for information call, **(850) 487-6052**. Out of State corporations must register with the Secretary of State if they intend to use their corporate name. For information call **(850) 487-6051**.

4. Social Security or Federal ID numbers are obtained from the US Internal Revenue Service. Toll Free Number **1-800-829-3676** or **1-800-829-1040**.

5. Businesses that sell or serve food products must be inspected by either, the Florida Department of Agriculture & Consumer Services, **1-800-245-5520**, or The Florida Division of Hotel & Restaurant Commission, **(850) 487-1395**. This inspection must be prior to obtaining a county Local Business Tax Receipt. The Division of Hotel & Restaurant Commission is located at 400 West Robinson Street, Suite 509 (North Tower) in Orlando Florida.

6. To obtain a Florida Sales Tax Number, (resale number) contact the Florida Department of Revenue. Their Orlando location is **2301 Maitland Center Pkwy, Suite 160, Maitland, Florida 32751-4191**. Call **(407) 475-1200** or Tallahassee **1-800-352-3671**.

7. State licensing requirements can be obtained by calling the **Consumer Services Department 1-800-435-7352**.

8. All businesses must file a Tangible Personal Property Tax Return, with the **Property Appraiser, (407) 742-5000 before April 1st**. Personal Property Taxes are assessed against your business equipment as of **January 1st**, and become payable in November. Taxes become delinquent April 1st. If the Tangible Personal Property Tax is not paid, a Tax Warrant will be issued. Personal Property Taxes follow the equipment, NOT the owner. When purchasing an existing business, make sure a TAX SEARCH has been done.

9. Businesses located within the city limits of a municipality, (St Cloud or Kissimmee) may be required to have a city Local Business Tax Receipt , also.

• **Saint Cloud 1300 9th Street, St Cloud (407) 957-7300**

• **Kissimmee 101 North Church Street, Kissimmee (407) 518-2120**

## **NOTES:**

A fine of **\$250.00** will be levied against any Local Business Tax Receipt not renewed within 150 days of expiration.

If you discontinue (close) your business, contact The Tax Collector's Office **(407) 742-4000** and The Property Appraiser's Office **(407) 742-5000**.

If a change of ownership has taken place, a notarized bill of sale must be presented to change ownership of an existing business.

Any changes to an existing business must be reported to the Local Business Tax Receipt Department, in the Tax Collector's Office **(407) 742-4000**

