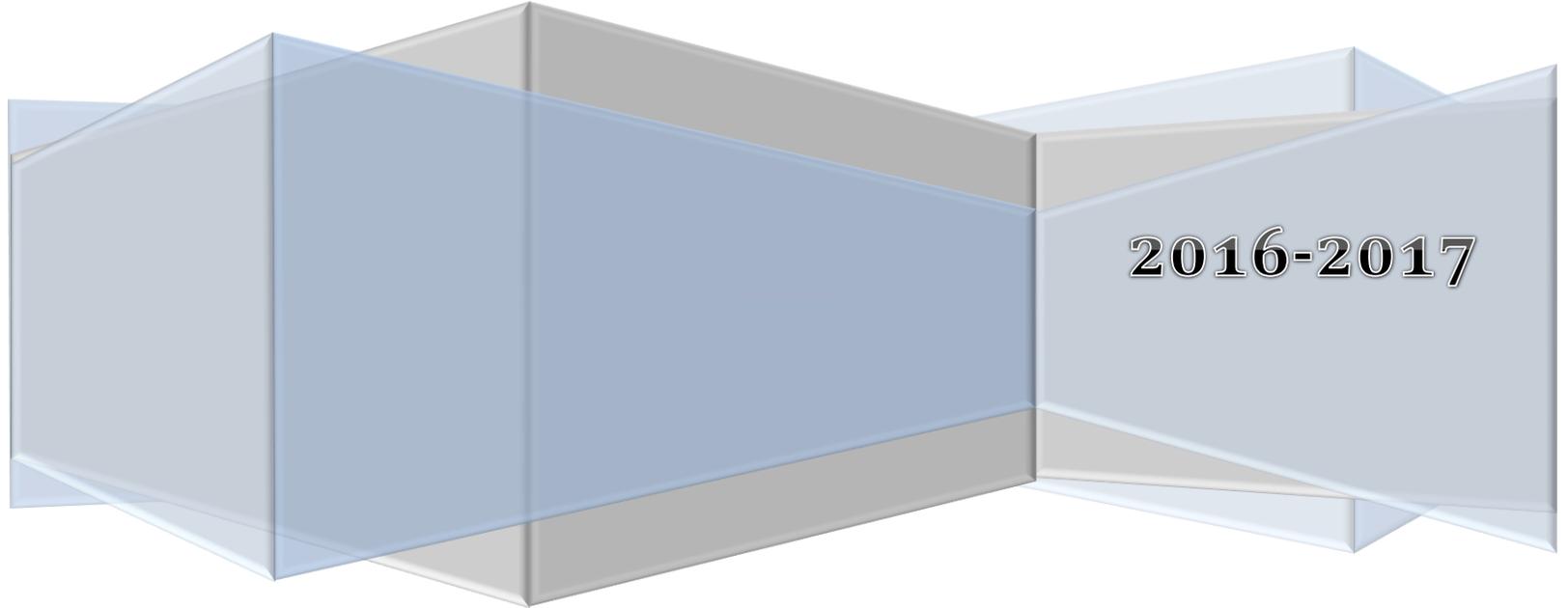


Local Business Taxes

A Quick Overview



2016-2017

Local Business Taxes

General Information

A Local Business Tax Receipt (formerly known as an Occupational License) is required for the privilege of engaging in or managing any business, profession, or occupation within the City of Dunedin. A separate Business Tax Receipt is required for each place and type of business. All businesses, including home-based businesses within the City limits must have a Local Business Tax Receipt before opening or starting.

The City of Dunedin has two different Business Tax Receipts; 1) for home-based businesses and 2) for a commercial business location.

All businesses are subject to local zoning approval. It is best to check local zoning laws by contacting our offices at (727) 298-3194 before entering into any contractual obligations.

Business Tax Receipts are paid annually. Payment of the Local Business Tax allows you the right to do business in the City of Dunedin for the fiscal year beginning October 1st through September 30th. Taxes vary depending on the type and size of business.

For further information about Local Business Taxes please contact us at (727) 298-3210.

Frequently Asked Questions

Q. What is a Local Business Tax Receipt?

A. Local Business Taxes are levied on all businesses within the City of Dunedin. The Local Business Tax Receipt is proof of payment of the business tax. It is required before a business opens or starts. A business operating without a Local Business Tax Receipt is subject to a penalty.

Q. What about zoning requirements?

A. The City is divided into a variety of commercial and residential zones, which groups similar types of uses together. It is important to check to see if the location you choose allows for the type of business you want to do. You may contact us at (727) 298-3194 to check your zoning.

Q. How much does a Local Business Tax Receipt cost?

A. Local Business Tax Receipts vary based on classification. You may view our schedule of taxes online at Municode.com or contact us for taxes pertaining to your specific business at (727) 298-3210. New Local Business Tax Receipts are reduced by 50% if the business starts on or after April 1.

Q. When will my Local Business Tax Receipt expire?

A. The Local Business Tax Receipt year is October 1st through September 30th. All Local Business Tax Receipts expire on September 30th.

Q. Do I need just one Local Business Tax Receipt for my business?

A. Many businesses operate under more than one of the business tax receipt classifications and are required to have a Local Business Tax Receipt for each classification. Additionally, each location of a business is considered a separate business and requires separate Local Business Tax Receipts.

Q. What do I need to get my Local Business Tax Receipt?

A. Many businesses and professions are regulated by the State of Florida. In most cases, the state license, registration or permit must be obtained prior to receiving your City Local Business Tax Receipt. A new business applying for a Local Business Tax Receipt using a fictitious name (any name that does not include the owner's complete legal name) must register the Fictitious Name Registration with the State of Florida. For questions about incorporation, limited liability companies or fictitious name registration go to www.sunbiz.org. A Social Security number or a Federal Employee Identification (FEI) number is also

required. For information about obtaining a FEI contact the Florida Department of Revenue at dor.myflorida.com/dor/.

Q. If I have a City Local Business Tax Receipt, do I also need a County business tax receipt?

A. No. Pinellas County does not issue Local Business Tax Receipts.

Q. How do I renew my Local Business Tax Receipt?

A. Renewal invoices are mailed in August and are due no later than September 30th to avoid penalties of up to 25%, but failure to receive a renewal invoice is not an excuse for nonpayment. After February 1st an additional penalty of 25% will be applied to any unpaid Local Business Tax Receipt.

Q. Are Local Business Tax Receipts transferable?

A. Business Tax Receipts may be transferred to a new owner and/or to a new location within the City. The cost to transfer is 10% of the Local Business Tax Receipt fee but not less than \$3.00 or more than \$25.00.

Q. What if I close or move my business outside of the City?

A. You must contact the City of Dunedin to let us know you have closed or moved your business outside the City limits. We will simply close your Local Business Tax Receipt record and you will no longer receive a renewal notice.

Q. Who is exempt from having a Local Business Tax Receipt?

A. Religious, charitable and educational institutions are exempt when they are non-profit. Certain disabled persons, the aged, widows with minor dependents, disabled veterans and their un-remarried spouses may be exempt. If you think you qualify for an exemption, please call us to discuss specific requirements and the amount of the exemption.

Q. How long does it take to get a City Local Business Tax Receipt?

A. Local Business Tax Receipts are usually processed in 5 business days.

For more information contact:
Planning & Development
Building Division
737 Loudon Avenue, 2nd Floor
Dunedin, FL 34698
727-298-3210
www.dunedingov.com