

**APPLICATION FOR LOCAL BUSINESS TAX RECEIPT EXEMPTION**

**I attest that I do not sell intoxicating liquors or malt and vinous beverages and the business for which I am applying meets the Florida State Statute requirements for a business tax fee exemption in accordance with the item checked below, and I do hereby apply for the same.**

- I am a physically disabled person, incapable of manual labor, AND I do not have more than one employee AND I use my own capital only, which does not exceed one thousand dollars (\$1,000). (F.S. 205.162 – Physician Certificate of Disability from performing manual labor required.)
  
- I am sixty-five (65) years of age or older AND I do not have more than one employee AND I use my own capital only, which does not exceed one thousand dollars (\$1,000). (F.S. 205.162 – Driver’s License or other proof of age required.)
  
- I am a veteran of the United States Armed Forces who was honorably discharged upon separation from service, or the spouse or un-remarried surviving spouse of such a veteran. (F.S. 205.055 – written documentation in support required.)
  
- I am the spouse of an active duty military service member who has relocated to Pinellas County, or the City of Dunedin due to a permanent change of station order (F.S. 205.055 – written documentation in support required.)
  
- I am a low-income individual who is receiving public assistance, as defened in §403.2553, F.S. (F.S. 205.055 – written documentation in support required.)
  
- I am a low-income individual with a household income less than 130 percent of the federal poverty level based on the current year’s federal poverty guidelines. (F.S. 205.055 – written documentation in support required.)
  
- I am an exempt individual from the list above who owns a majority interest in a business with fewer than 100 employees. (F.S. 205.055 – written documentation in support required.)

**“UNDER THE PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FORGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.”**

\_\_\_\_\_  
Applicant’s Signature

\_\_\_\_\_  
Business Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

**A BUSINESS TAX RECEIPT IS NOT REQUIRED FOR THE FOLLOWING; HOWEVER ZONING MUST BE VERIFIED BY THE CITY AND A USE PERMIT MUST BE OBTAINED**

**Farm, Aqua cultural, Grove, Horticultural, Floricultural, Tropical and Piscicultural and Tropical Fish Farm Products **F.S. 205.064****

Available to business owners engaged in selling of farm, aqua cultural, grove, horticultural, floricultural, tropical piscicultural or tropical fish farm products, or products manufactured from them when such products were grown or produced by the business owner. A business tax receipt is not required.

**Religious Tenets **F.S. 205.191****

Available to those persons practicing religious tenets of any church. A business tax receipt is not required.

**Charitable Organization, Occasional Sales, Fundraising **F.S. 205.192****

Available to any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members and the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth civic and service activities of the organization. A business tax receipt is not required.

**School Activities**

Available to college and high school students who have been given approval from the athletic association or authority of their school to sell pennants, badges, insignia and novelties of their school. A business tax receipt is not required.

**Fish Peddlers**

Available to fishermen who have a fresh or salt water fish dealer's license and are selling or disposing of fish caught or acquired by them. The dealer must be selling directly to the consumer from vehicles within the county in which the fish were caught or acquired by the dealer. A business tax receipt is not required.

**NOTE:**

- **Businesses that sell or make alcoholic liquor or operate gaming devices are not entitled to any exemptions.**
- **A new business applying for a 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. A Social Security number or a Federal Employee Identification (FEI) number is also required.**
- **A copy of 501(c)3 federal organization document or IRS Determination Letter must be provided if claiming a charitable exemption.**
- **A copy of fresh or salt water fish dealer's license must be provided.**