



BUSINESS TAX RECEIPT & CERTIFICATE OF USE APPLICATION (BTR & COU)

Email completed application to businesstax@orlando.gov

- New Business
 Name Change
 Home Occupation
 *Fee Exemption
 Ownership Change
 Address Change
 Non-profit
 Over 65 years of age

*Determine fee exemption eligibility by visiting orlando.gov/fee-exemption

1) Business Address: _____

(Address) (Suite#)

(City) (Zip Code)

2) Business Start Date at this Address: _____

**Use the most recent date of the following that apply:*

a) move in the city
 b) property in annexation date
 c) business start date

3) Mailing Address (if different from business address):

(Address) (Suite#)

(City) (State) (Zip Code)

1. Phone Number: _____ Email: _____

2. Business Name or DBA: _____

3. Business Owner or Corporation: _____

4. Name of Professional (if applicable): _____

5. Federal ID#: _____ State License # (if applicable): _____

9) State clearly Business types applying for to include all business uses:

Restaurants only: total number of seats _____

Will the business operate after midnight? Yes No

ECONOMIC DEVELOPMENT • PERMITTING SERVICES
400 South Orange Avenue • First Floor PO Box 4990 • Orlando, FL
32802-4990 P 407.246.2204 • F 407.246.3420 • Orlando.gov/permits

Local Business Tax Declaration

Section II Variable Information

Please complete the following variable information for the applicable fiscal years and sign and return the first and second page via email to: businesstax@orlando.gov.

Information Period runs from Oct. 1st to Sep. 30th

Square Footage	# of Workers	# of Gas Nozzles	# of Parlor Chairs	# of Trucks	# of Children	Average Annual Inventory
						\$

Section III Certification

I certify under the penalty of perjury that the information in Section I & II is accurate and correct to the best of my knowledge and belief. I understand that if any portion is false or misrepresented such fact may constitute a criminal violation of the City Code Section 43.16 and 65 Part 4 A may be just cause for revocation of any Business Tax Receipt and / or Certificate of Use issued. Further, I warrant that I am duly authorized to enter into and execute this Business Tax and Certificate of Use Application on behalf of my business/firm.

I further understand that the issuance of a Business Tax Receipt and/or Certificate of Use is a privilege to conduct business in the City of Orlando, and that failure to correct conditions on the premises which are in violation of the City Code is punishable under Section 1.08 of the Code of the City of Orlando and such failure may be just cause for immediate revocation of any Business Tax Receipt and/or Certificate of Use issued.

Signature

Date

Print Name

Title

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Business Tax Receipt / Certificate of Use Checklist

The information below will assist with guidance on requirements for your business tax receipt.

- ✓ Verify if the desired business location is within City of Orlando & check zoning regulations by visiting <http://www.ocpafl.org/> or <https://orlando.opencounter.com/permit-catalog>
- ✓ Obtain any necessary State licenses, registration or permits that are applicable to your business type. A copy will be required with your application submittal.
- ✓ When opening a business in your residence, a [Home Occupation Application](#) is required for zoning review by City staff. An additional \$50 one-time processing fee will be assessed.
- ✓ Fees are based on variables such as square footage, number of workers, or cost of inventory.
- ✓ Business owners over the age of 65 qualify for a fee reduction. Please ensure you include an ID with date of birth.
- ✓ For qualified applicants requesting a fee exemption, the [fee exemption application](#) is required along with this application.
- ✓ Complete the Business Tax Receipt application(s) and forward your application(s) to our office by either mail, email (BusinessTax@orlando.gov) or by visiting City Hall. Upon approval and payment, your Business Tax Receipt will be mailed to you. Applications submitted in person will be issued the Business Tax Receipt at time of payment. Please make checks payable to *City of Orlando*.
- ✓ **After** your City of Orlando business tax receipt is issued an Orange County Business Tax Receipt is required as well. Their office is located at 200 S. Orange Avenue 16th floor Orlando, FL 32801. For more information, call the Orange County Tax Collectors office at 407.434.0312.

In addition to a Business Tax Receipt, all business owners are required to obtain a Certificate of Use (CoU).

All CoU's are non-transferable.

What is a CoU?

A CoU is a type of "zoning permit". It assures the business owner their use is allowed in the zoning district in which the business operates (OR - business owners their use is permitted by zoning).

Who needs a CoU?

All businesses are required to obtain a CoU in conjunction with a Business Tax Receipt. Churches and professionals with **NO** employees will be required to obtain a CoU only at a fee of \$20, renewed annually on or before October 1.

CoUs are not required for:

- Individual **professionals** within a professional office
- Uses operated by a unit of government
- Temporary Uses
- Mobile businesses
- Congregate Living Facilities such as group homes and residential care facilities

How much does a CoU cost? Does a CoU have to be renewed?

The CoU is \$15 and must be renewed annually on or before October 1.

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Business Tax Receipt

Renewals:

All Business Tax Receipts and Certificates of Use 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@orlando.gov. **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 an application, the original Business Tax Receipt, and evidence of the sale with a transfer fee of 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 applicable state license with a transfer fee of 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 \$15 CoU fee and \$5 administrative 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.**

Inspection Information:

Often a prospective business site has deficiencies which must be corrected in order to meet city, county or state requirements. Please visit our website for additional information regarding requirements and process orlando.gov/permits.