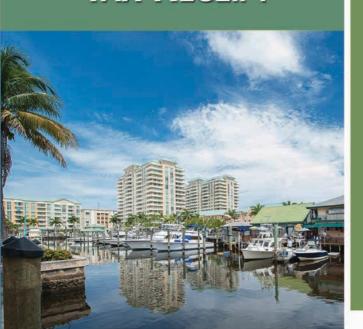


GUIDE TO

LOCAL BUSINESS TAX RECEIPT



SUBMITTAL REQUIREMENTS

ALL APPLICANTS MUST SUBMIT

- Application for City of Boynton Beach Local Business Tax Receipt.
- Application for Palm Beach County Local Business Tax Receipt.
- Copy of your driver's license.
- Payment of required fees.

YOU MAY NEED TO SUBMIT

- If the business is a corporation, LLC or partnership: A printout of the Sunbiz online records or copies of the business entity's filing documents.
- If using a fictitious name or "DBA": A printout of the Sunbiz online records or a copy of the Fictitious Name Registration.
- If your trade or profession is regulated by another agency: A copy of your certification or license.
- If hazardous materials will be stored at the business location: A Materials Safety Data Sheets (MSDS).

HOME BASED BUSINESS APPLICANTS MUST ALSO SUBMIT

- Home Occupation Conditions & Affidavit of Agreement.
- Proof of residence (i.e., copy of utility bill for the residential address in the applicant's name).

COMMERCIAL BUSINESS APPLICANTS MUST ALSO SUBMIT

- If you will be occupying property you recently purchased: Closing Statement or Bill of Sale.
- If you will be sharing a space with an active business: Letter of Sharing from the current business at that location.

NOTES:

Verification of zoning, occupancy use and any environmental requirements associated with operating a business in Boynton Beach will occur before a receipt is issued. All new business locations are inspected to ensure compliance with life/safety, building, environmental and zoning code requirements.

Any change made in receipt status, such as physical address change, ownership or name change will require a new BTR application.

Multiple Licenses may be required.

Business Tax Receipts are valid for one year, from October 1 through September 30.

Please Note: The information contained in this brochure is not intended to be allinclusive; it is offered as a basic guide, providing general information.

For further questions, please contact the Development Services Office at 561-742-6350

Mailing address:

City of Boynton Beach 100 E. Boynton Beach Boulevard P.O. Box 310 Boynton Beach, FL 33435-0310

Helpful City numbers:

Building Division: (561) 742-6350
Planning & Zoning: (561) 742-6260
Economic Development: (561) 742-6370

Other useful numbers:

Palm Beach County: (561) 355-2272
PBC Tax Collector: (561) 355-2264
FL Division of Corporations: (850) 245-6051
Fictitious Name Registration: (850) 245-6058
Small Busines Administration: (800) 827-5722
IRS – EIN office: (800) 829-4933



www.boynton-beach.org

Bring Your Business to Boynton!

FREQUENTLY ASKED QUESTIONS



Is a "Business Tax Receipt" the same as a "business license" or an "occupational license"?

Yes, in 2006, the Florida Legislature enacted a law officially changing the term "occupational license" to "business tax receipt" (BTR).



When do I need to obtain a *Business* Tax Receipt?

It is required when doing any of the following in the City:

- Opening a business
- Expanding a business into a new space
- Starting a home-based business
- Transferring a business to a new location
- Renting out residential property
- Operating a family day care or group home



Is my business allowed at the location I want to occupy?

Please contact the Planning & Zoning Office (561-742-6260) <u>before</u> entering into a lease agreement to confirm that the proposed use is allowed in your zoning area. You should also speak to the Building Division (561-742-6350) to determine whether there are Building Code requirements to satisfy before your business can occupy the space.



Does my business need an Employer Identification Number (EIN)?

All businesses (except sole proprietorships with no employees) must register with the Internal Revenue Service (www.irs.gov) for a federal taxpayer identification number.



Do I need to register with "Sunbiz"?

If you plan to do business as a corporation, limited liability company (LLC) or partnership, you must first file with the Florida Department of State, Division of Corporations (www.sunbiz.org).

If you plan to do business as a "DBA", or under a name that is neither your full name, nor the name of your business entity, you must obtain a Fictitious Name Registration from the same office.



What is charged for a Business Tax Receipt?

An application fee and an annual business tax, which varies by the type of business you are engaged in are due at application submittal.



What happens after I submit the paperwork?

Your application is reviewed for compliance with the zoning code. After the zoning review: Home-based businesses: The Business Tax Receipt is issued; inspections are not required unless the property is a rental unit, then a code compliance inspection is required. Commercial businesses: You must schedule safety inspections of the business location by the Building and Fire inspectors.



How do I schedule inspections of the business location?

Contact Development Services (561-742-6350) at least two business days in advance to allow time for research of the property records.



How do I know when the inspectors will be at my business location?

You must contact the assigned inspectors.

You can obtain the names of inspectors that have been assigned by calling Development Services (561-742-6350) on the morning of the inspection.



I passed both my inspections. How do I get my Business Tax Receipt?

After the inspectors submit their approved inspection results and all fees are paid, the Business Tax Receipt will be issued. You may pick up your BTR at the Business Tax office or have it mailed to you.



When do I get my Business Tax Receipt?

Home-based businesses: After payment of fees and zoning approval (no inspections)

Commercial businesses: After zoning approval, passed Building and Fire inspections, and payment of fees due.



What do I do with the Application for Palm Beach County Local Business Tax Receipt?

Take the form with the City's zoning approval signature to the County Tax Collector office in order to receive their local business tax receipt.

I rent my property, do I need a BTR?

Yes. a Business Tax Receipt for Ren

Yes, a Business Tax Receipt for Rental Property is required if the property is being rented at any time during the tax year.



What is charged for a Rental Property BTR?

The annual license fee is \$3.68 multiplied by the total number of rooms with a \$35.28 minimum.

WELCOME!

Thank you for choosing Boynton Beach as your place of business. We are glad you have chosen our City and we are here to help support you as you swing open your doors.

Both a City and County Tax Receipt are required for any business performing services or selling goods, advertising goods for sale on the internet, or renting a property with a City address.

Please note that a Business Tax Receipt must be obtained BEFORE the business begins operation.

