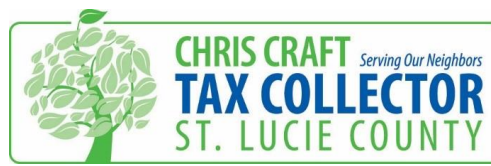


Business Tax Receipts FAQs

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Starting a Business in St. Lucie County

St. Lucie County Local Business Tax Receipt Ordinance Number 07-016 requires that all businesses or professions located in St. Lucie County obtain a County Business Tax Receipt. All businesses operating within city limits, by law, must obtain City and County Business Tax Receipts to operate legally. Unless you obtain both Receipts you will be considered in violation of the Local Business Tax Receipt Ordinance.

A Local **Business Tax Receipt (BTR)** is a miscellaneous tax imposed by local government, in accordance with county ordinance, which also charges the Tax Collector with the responsibility of collection and disbursement of fees. It is the responsibility of the business owner to obtain all necessary permits, licenses, and local business tax receipts to legally engage in business in the State of Florida. The State of Florida and the cities within St. Lucie County, all have specific legal requirements that must be met prior to the issuance of a county Business Tax Receipt.

You will need to find out the jurisdiction in which your business is located. You can go to St. Lucie County Property Appraiser's website <https://www.paslc.gov/> and search your location to determine if it is in the unincorporated area of St. Lucie County, City of Fort Pierce, City of Port St. Lucie, or St. Lucie Village.

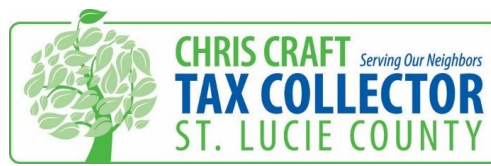
- If located in the unincorporated area of St. Lucie County, you must receive a Zoning Compliance from Planning and Zoning and a Hazardous Waste Screening from the Health Department. Because it is not in the city limits, a City BTR is not required. If it is a home-based business, Hazardous Waste Screening is not required.
- If you are working from your home, you must still meet applicable state and local requirements before obtaining a county business tax receipt.
- If located within the City of Port St. Lucie, you must receive your City of Port St. Lucie Business Tax Receipt. (772)344-4356 <https://www.cityofpsl.com/>
- If located within St. Lucie Village, you must receive your St. Lucie Village BTR. (772)466-6900 <https://stlucievillagefl.gov/>
- If located within the City of Fort Pierce, you must receive your City of Fort Pierce Business Tax Receipt. (772)467-3053. <https://www.cityoffortpierce.com/>
- If your business is regulated by a state or county agency, a copy of your current license or certification must be submitted with your application.
- Any business in St. Lucie County must also contact St. Lucie County Property Appraiser regarding the tangible tax.

Who must pay the business tax?

- Any person or business entity operating a business located in St. Lucie County must obtain a Business Tax Receipt (BTR). If the business location is within the city limits, a city-issued Business Tax Receipt is required, as well. Some "location-bound" BTR's require the customer getting the City BTR prior to applying for St. Lucie County's BTR.
- Anyone who provides merchandise or services to the public, even if only a one-person company or home-based business, must obtain the Business Tax Receipt.

Who is exempt from the business tax?

1. Veterans of the United States Armed Forces who are honorably discharged upon separation from service, or the spouse, or un-remarried surviving spouse of such a veteran. (Florida supports veterans who pursue a professional or business license by reducing the related costs. Please visit for more information. <https://www.veteransflorida.org/2016/02/22/licensing-fee-waiver-program-for-florida-military-veterans/>)
2. The spouse of an active-duty military service member who has relocated to St. Lucie County pursuant to a permanent change of station order.



3. Recipients of public assistance as defined in Florida Statute 409.2554
4. Individuals whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

OR:

Business owners with no more than one employee/helper, who use their own capital only, not in excess of \$1,000, and are:

- 65 or older and have attached proof of the same; or
- Disabled and physically incapable of manual labor; or
- A widow with minor dependents

Click [here](#) for Business Tax Receipt Exemption Application

What else do I need to conduct business?

A BTR Information Guide is provided on this website to assist you in compiling the necessary documentation to obtain the Business Tax Receipt. In addition, there may be local, state, and federal regulations that pertain to the type of business you wish to conduct. Please refer to the [BTR Information Guide](#). Depending on the type of business or profession and the location of your business, you may also need a state license and/or city Business Tax Receipt.

What if I buy an existing business?

If you purchase an existing business, you will need to submit a new St Lucie County BTR application, required documents and a copy of the Bill of Sale. If your occupation is regulated by the Department of Business Professional and Regulation, State of Florida, or any other regulatory boards, you must present a corrected copy of the certification or registration showing the changes before the Business Tax Receipt may be transferred.

What if I change locations?

You must update your old Business Tax Receipt if you change locations by emailing taxspecialist@tclsc.com. There is a \$3.00 fee. Depending on the new business location, you may be required to submit new paperwork. Please see [BTR Address and Name Changes](#), for more information.

What if I have multiple locations?

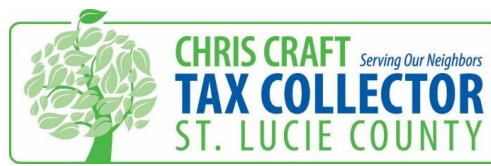
You will need one Business Tax Receipt for each location from which you are operating your business (and for each category of business you are conducting).

What if I don't pay the renewal fee before October 1?

Florida Statutes provide that a late renewal must include a penalty of 10% for the month of October, plus an additional 5% penalty for each month of delinquency thereafter until paid, not to exceed 25% of the business tax. If you conduct business without a Business Tax Receipt, you will be subject to a penalty of 25% of the tax due plus additional penalties. In addition, operating without a Business Tax Receipt is a misdemeanor punishable by a \$250 fine if not in compliance within 150 days of notice of the amount due.

What if I go out of business?

Notify the St Lucie County Tax Collector's office in writing. Complete and return this form [Cancel Business Tax Receipt](#). You may return form by scanning and emailing it to taxspecialist@tclsc.com or via US mail to: St Lucie County Tax Collector P.O. BOX 308, Fort Pierce, FL 34954



What is the status of my application?

When applying online through our BTEExpress portal, you will receive an automated email prompting you to confirm your application (after you have submitted your application with all required documents). Once your application is confirmed, there is a general turnaround time of approximately 48 -72 hours for your St. Lucie County BTR to be issued. If you do not receive a confirmation email, check your spam or junk folder.

Please email any inquiries to: taxspecialist@tclsc.com

If applying by mail, please allow at least two weeks before emailing our office about your application status.

Do I need a St Lucie County BTR if my business location is located outside of St Lucie County?

Generally, you are not required to obtain a St Lucie County BTR, unless your customer or HOA is requiring you to obtain it. Contractors should register with local contractor's office (772)462-1672 Contractor_Licensing@stlucieco.org.

What if my business location is out of county, and I wish to obtain a St Lucie County BTR?

You must complete a new St Lucie County [BTR Application](#) and provide a copy of your current county BTR.

Where can I renew my Business Tax Receipt?

There are several convenient ways to renew your Business Tax Receipt:

On-line - We accept Visa, MasterCard, Discover, and eCheck. A third-party convenience fee will apply for all payments. The Tax Collector's Office does not retain any of this fee.

In Person - You may pay at any of our branch locations with no appointment needed.

By Mail - Please return the renewal notice and include your check or money order, in U.S. funds only, made payable to: St Lucie County Tax Collector, for the amount due. (If you send one payment for multiple accounts, please provide all the renewal notices).

Mail to: St Lucie County Tax Collector
 ATTN: Tax Specialist
 P.O. Box 308
 Fort Pierce, FL 34954

Where should I display the Business Tax Receipt?

The receipt must be displayed conspicuously at the place of business, visible to the public, and to a Field Compliance Officer.

When is a County Business Tax Receipt Required?

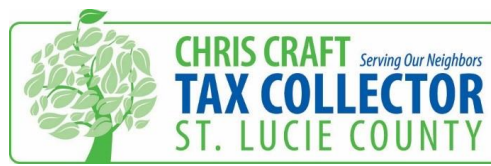
The Business Tax Receipt is required before a business begins operation.

When does the County Business Tax Receipt expire?

Annually, on September 30th.

When is a "Fictitious Name" filing required?

If you are using the owner's legal name, a fictitious name registration is not required. However, if you add initials or anything else besides the FULL name is considered a fictitious name (e.g. - D/B/A John's Enterprises). You will need to register with the Florida Department of State Division of Corporations (850) 245-6059 www.sunbiz.org



If you choose to register a fictitious name, you will need to provide the fictitious name registration with your application. Alternatively, you may register as a corporation.

Again, if you use ONLY your FULL LEGAL name (exactly as it appears on your state issued identification or birth certificate) as the business name, you will not need to register your business name with the state.

When will I be required to have more than one county Business Tax Receipt for my business?

Some businesses are required to obtain more than one receipt when they are conducting more than one type of business. For example, a restaurant that sells souvenirs will need a BTR for the restaurant and a retail BTR for their souvenir sales.

How do I apply for the county Business Tax Receipt?

You may apply online by clicking [here](#) or in person, at any of our branch locations.

You are responsible for determining whether you are in compliance with zoning and licensing requirements. See [BTR Information Guide](#) for more information.

How do I obtain a sales tax number and/or a FEIN (Federal Employer Identification Number)?

For a sales tax ID, contact the Florida Department of Revenue at (407)648-2905 or (850)488-6800

For a FEIN number, contact the Internal Revenue Service at (800)829-4933 or for forms call (800)829-3676, or apply online at www.irs.gov.

How do I know what jurisdiction my business is in?

Please go to the St Lucie County Property Appraiser website at www.paslc.gov. Click on "Search by Real Estate" to find your property. Your report page will list the jurisdiction (either City of Fort Pierce, City of Port St Lucie, Saint Lucie Village, or St Lucie County unincorporated zone).

How long does it take to get a Business Tax Receipt?

Business Tax Receipts are generally issued within approximately 48-72 hours following receipt of the application and all required documentation. Use our convenient [BTR Information Guide](#) for list of required documents to avoid unnecessary delays. **NOTE: Failure to include all required documentation with your application will result in delayed processing.**

How do I renew my Business Tax Receipt?

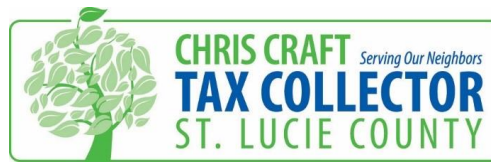
There are several convenient ways to renew your Business Tax Receipt:

Online - We accept Visa, MasterCard, American Express, Discover and eCheck. A third-party convenience fee will apply for all credit and debit card payments. This is a fee assessed by a third-party secure processor. The Tax Collector's Office does not retain any of this fee.

By Mail - Please return the renewal notice and include your check or money order, in U.S. funds only, made payable to: St Lucie County Tax Collector, for the amount due. If you send one payment for multiple accounts, please provide all the renewal notices.

Mail to: St. Lucie County Tax Collector
 ATTN: Tax Specialist
 P.O. Box 308
 Fort Pierce, FL 34954

In Person - You may pay at any of our branch locations with no appointment needed.



How do I know whether my business is regulated or not?

Regulated businesses are defined as those requiring county, state, or federal certificate, registration, or license. Regulated businesses will be required to show proof of all required regulatory licenses prior to being issued a county Business Tax Receipt. Please refer to our [BTR Information Guide](#) to determine whether your business is regulated and what documents will be required for your application.

How much does a county Business Tax Receipt cost?

The fees for the St Lucie County Business Tax Receipt generally ranges from approximately \$9.00 - \$45.00 depending on the business, number of employees (or number of seats in a restaurant, or the number of categories on your BTR).

How do I know if I need a city issued BTR, as well?

It is your responsibility to contact your local municipalities to determine if you are required to obtain a BTR.

How do I make changes to my BTR?

Changes that do not involve new ownership or a new business name must be reported to the St Lucie County Tax Collector by sending an email to: taxspecialist@tclsc.com.

How do I update the name of my business?

If your change involves a Change of Ownership, you must submit a new application with a bill of sale to transfer to the new owner. If you don't have a bill of sale, you will need to start over and submit your application to create new account.

If your Name Change does not involve a change in ownership, you must provide a copy of your new business Florida Division of Corporations registration that is Active on SunBiz.org.

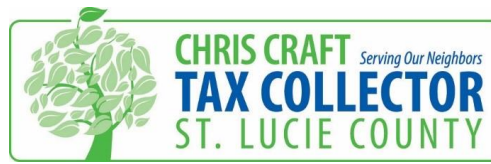
NOTE: There is a \$3.00 fee per receipt for changes made. However, the fee is waived if change is made during renewal period. There is no fee for a name change only.

How do I make changes to my business address online?

You cannot make address changes using our website. Changes must be reported to the St. Lucie County Tax Collector via email: taxspecialist@tclsc.com.

BTR Address Changes

Current Address	New Address	What is Needed?
St. Lucie County	City of PSL/FP/Village	Renewal or Application with new address (Must register with City)
City of PSL/FP/Village	St. Lucie County	Hazardous Waste Screening, Zoning Compliance & New Application
St. Lucie County	St. Lucie County	Hazardous Waste Screening, Zoning Compliance & New Application
Port St. Lucie With new address	Port St. Lucie	Renewal or Application with new address (Must register with City)
Fort Pierce With new address	Fort Pierce	Renewal or Application with new address (Must register with City)
Port St. Lucie	Fort Pierce	Renewal or Application with new address (Must register with City)
Fort Pierce	Port St. Lucie	Renewal or Application with new address (Must register with City)



BTR Name Changes:

Change of Ownership: Must submit a new application with a bill of sale to transfer to a new owner. If no bill of sale, must start over and create new account.

Name Change of Business: New name active with Florida Division of Corporations (SunBiz.org) uploaded to account.

Types of Business Entities/Structures:

Corporation:

- A corporation is an independent legal entity that exists separately from the people who own, control, and manage it.
- It does not dissolve when its owners (or shareholders) die because it is considered a separate "person."
- A corporation can enter contracts, pay taxes, transact business, etc.
- The owners have limited liability.

Contact an attorney or an accountant to determine if this structure works for you.

Limited Liability Company:

- A limited liability company (LLC) is like a corporation, but with slight differences.
- Like a corporation, it offers limited personal liability.
- An LLC is not required to hold regular stockholder or management meetings, and there are no requirements to comply with other corporate formalities.

Contact an attorney or an accountant to determine if this structure works for you.

General Partnership:

- A partnership where the rights and responsibilities are divided equally among the partners.
- The partners are referred to as general partners because each partner can act on behalf of all the partners, and each partner is responsible for the partnership's debts and obligations.

Contact an attorney or an accountant to determine if this structure works for you.

Limited Partnership:

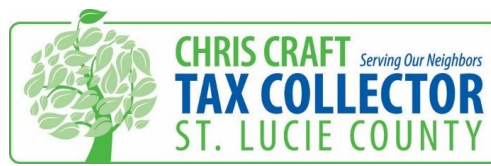
- A partnership composed of both general and limited partners.
- This type of partnership allows each partner to determine and/or limit his or her personal liability.
- Unlike general partners, limited partners are not responsible for the partnership's actions, debts, and obligations.
- General partners have the right to manage the business. Limited partners do not.
- Both general and limited partners benefit from the business's profits.

Contact an attorney or an accountant to determine if this structure works for you.

Sole Proprietorship:

- A sole proprietorship is the simplest and most common structure chosen to start a business.
- It is an unincorporated business owned and operated by one individual with no distinction between the business and the owner.
- Sole proprietorships, when not operating under the owner's legal name, must register a fictitious name with the Division of Corporations.

If the business name on the Business Tax Receipt is anything other than the legal name of the owner(s), it must be registered or re-registered as a **Fictitious Name** with Florida Division of Corporations. Division of Corporations can be reached at (850)245-6058 or www.sunbiz.org



Important Links and Contact Information

- City of Fort Pierce www.cityoffortpierces.com - (772) 467-3053
- City of Port St Lucie www.cityofpsl.com - (772) 344-4356
- Village of St Lucie www.stlucievillagefl.gov - (772) 466-6900
- SLC Planning & Development Services (Zoning) 2300 Virginia Ave., 1st floor - Fort Pierce - <https://www.stlucieco.gov/home> - (772) 462-1553
- SLC Health Department (Hazardous Waste) - 3855 S. US Hwy 1, Fort Pierce - <http://stlucie.floridahealth.gov/>
- Department of Business & Professional Regulation (DBPR) - www.myfloridalicense.com - (850) 487-1395
- Department of Hotels & Restaurants - www.myfloridalicense.com/dbpr/hr/ - (850) 487-4177
- Florida Department of Children & Families (Child Care) - www.myflfamilies.com - (772) 467-4177
- Florida Department of Financial Services - <https://www.myfloridacfo.com/> - (850) 413-3137
- Florida Office of Financial Regulation - <https://flofr.gov/> - (561) 837-5203
- Agency for Health Care Administration (Adult Living Facilities) - www.ahca.myflorida.com - (850) 412-4304
- Florida Department of Health Licensing and Regulation - <http://www.floridahealth.gov/licensing-and-regulation/index.html> - (850) 245-4444
- Florida Department of Health Medical Quality Assurance Services - <https://mqa-internet.doh.state.fl.us/MQASearchServices/Home> - (850) 245-4444
- Contractors Certification:
 - (State) - www.myfloridalicense.com/dbpr
 - (Local) - www.stlucieco.gov - (772) 462-1672
- Florida Bar Association (Florida Bar Card) - www.floridabar.org - (850) 561-5600
- SLC Agriculture Department- Lawn & Landscape Pesticide / Fertilizer Certification (772) 462-1660. Please complete [CLM 482 FORM](#) and follow the instruction on the form.
- Department of Agriculture www.freshfromflorida.com - (800) 435-7352
- Bureau of Alcohol, Tobacco, Firearms and Explosives - www.atf.gov - (866) 662-2750
- Environmental Protection Agency (EPA) Technician Certification - <https://www.epa.gov/section608/section-608-technician-certification-0> - (800) 424-8802
- Florida Department of Highway Safety and Motor Vehicles (FLHSMV) Bureau of Dealer Services - <https://www.flhsmv.gov/motor-vehicles-tags-titles/dealers-installers-manufacturers-distributors-importers/> - (561) 640-6820
- Florida Department of Agriculture and Consumer Services (FDACS) for Motor Vehicle Repair - <https://www.fdacs.gov/Business-Services/Motor-Vehicle-Repair> - (800) 435-7352
- US Coast Guard - Merchant Mariner Credential - <https://www.dco.uscg.mil/nmc/contact/> - (888) 427-5662
- Financial Industry Regulatory Authority (FINRA) - <https://www.finra.org/#/> - (301) 590-6500
- Florida Department of Revenue - <https://floridarevenue.com/pages/default.aspx> - (850) 488-6800
- Sunshine Kitchen - <https://www.stlucieco.gov/departments-services/a-z/sunshine-kitchen> - (772) 467-3107
- Florida Department of Environmental Protection (Permitting and Compliance) - <https://floridadep.gov/Air/Permitting-Compliance> - (850) 245-2118
- US Customs and Border Protection - <https://www.cbp.gov/> - (877) 227-5511
- Centers for Medicare & Medicaid Services (Clinical Laboratory Amendments Registration) - <https://www.cms.gov/regulations-and-guidance/legislation/clia> - (850) 412-1511
- First Judicial Circuit of Florida - <https://www.firstjudicialcircuit.org/programs-and-services/process-servers> - (850) 595-4400
- Florida Public Service Commission - <http://www.psc.state.fl.us/> - (800) 342-3552

Additional Licensing Information

For more information and resources on licensing and small businesses:

- IRSC Small Business Development Center - <https://floridasbdc.org/> - (772) 462-4756
- Service Core of Retired Executives (SCORE) - <https://www.score.org/> - (772) 489-0548
- Florida Trend Media Company - Small Business - <https://www.floridatrend.com/small-business> - (772) 821-5800