

# Suzanne Johnston

## Flagler County Tax Collector

1769 East Moody Blvd., Bldg. # 2, Suite # 102

P.O. Box 846 - Bunnell, FL 32110 - Phone: 386-313-4160 - Fax: 386-313-4161

Palm Coast Branch Office: 7 Old Kings Road North, #12

### Requirements for the Flagler County Local Business Tax Receipt (LBTR – f/k/a Occupational License)

Everyone engaging in or managing a business within Flagler County is required to obtain a Flagler County Local Business Tax Receipt. **County Local Business Tax Receipts** are renewed annually, and expire each year on September 30. County Local Business Tax Receipts are applied for and issued in the Tax Collector's Office of the Flagler County Government Services Building at 1769 East Moody Blvd., Room 102, and in the Palm Coast Branch Tax Collector's Office at 7 Old Kings Road North in Palm Coast.

In order to obtain a Local Business Tax Receipt, you will be required to provide the following:

1. **A Completed Flagler County Local Business Tax Receipt Application and Pain Management Affidavit**, which may be downloaded from [www.flaglertax.com](http://www.flaglertax.com) or picked up from the Tax Collector's Office. Completion of the application will include your Federal Employer Identification Number (or social security number) and Florida state sales tax number (if applicable). FEIN's may be obtained immediately by applying on line at [www.irs.gov](http://www.irs.gov). A state sales tax number may be obtained by applying online at [www.myflorida.com/dor](http://www.myflorida.com/dor) or through the local Florida Department of Revenue Service Center at 1160 N. Williamson Blvd. Unit 160, in Daytona Beach (386-274-6600).

2. For **Proof of Name Filing** with the State of Florida, you will need to provide one of the following:

1. **Fictitious Name:** Proof of Fictitious Name filing (if you are *not* using your legal name within the name of your business AND do not plan to incorporate or operate an LLC) with the state of Florida: This may be accomplished online at [www.sunbiz.org](http://www.sunbiz.org); OR
2. **Corporation or LLC:** Copy of Articles of Incorporation or Organization, respectively, filed with the State of Florida; OR
3. **State Licensure:** If you are state licensed, your proof of current state license is also considered proof of name filing with the State of Florida.

3. **A Physical Location (e.g., rented facility or residence) is mandatory.** P.O. Boxes are not accepted:

***If your physical address is located in Flagler County outside of any city limits:*** You will need to obtain signed approval (on page two of the business tax receipt application) from the Planning and Zoning Office, 313-4009, as well as the Building Department for Fire Inspection, 313-4002. Both offices are located at the Flagler County Government Services Building, Room 104, at 1769 East Moody Blvd in Bunnell.

***If your physical address is located within city limits:*** You will need to obtain a city local business tax receipt prior to purchasing your county local business tax receipt. Following are contact numbers for city local business tax receipts (formerly known as occupational licenses):

**Bunnell:** 386-437-7516 – Community Development Office, 2323 N. State St., Unit60/61  
(In the Atlantis Business Complex)

**Flagler Beach:** 386-517-2000 – Flagler Beach City Hall, 116 South 3<sup>rd</sup> Street

**Palm Coast:** 386-986-3766 – 160 Cypress Point Pkwy Ste B-106, in City Walk behind Wal-Mart

***If your physical address is located outside of Flagler County:*** You will need to provide us with a completed application, a copy of your current Local Business Tax Receipt, any proof of Fictitious/corporate/LLC name filing and any applicable state certifications. *Please note:* The application will request the number of employees. This refers *only* to the number of employees that will actually be in Flagler County. The County Local Business Tax Receipt will need to be purchased prior to the purchase of any City Local Business Tax Receipts (formerly known as occupational licenses). Once you have obtained your County Local Business Tax Receipt, you will need to contact any municipalities (in which you plan to do business) for their requirements. Please refer to item number 3, above, for contact numbers.

**4. State Licensure:** If your occupation is one which requires state licensure, such as a general contractor, roofer, plumber, physician, pharmacist, cosmetologist or real estate agent, you will need to provide a copy of your current state licensure upon application for the Flagler County Local Business Tax Receipt as well as upon each annual renewal. Your Flagler County Business Tax Receipt will be issued exactly as it appears on your state license. State *registration* will require pre-authorization from the Flagler County Building Department. For a complete listing of occupations that require state certification, you may visit [www.myflorida.com](http://www.myflorida.com).

**5. Building Department Authorization Cards:** Most businesses involving construction or home improvement will need to be registered with the Flagler County Building Department prior to obtaining a local business tax receipt. Upon registration, applicants will receive an authorization card (or an exemption card when applicable), which will need to be presented to the Tax Collector's Office. To determine whether your business requires an authorization card, please contact Code Enforcement at (386) 313-4083.

**6. Local Business Tax Receipt Fees:** Following are some examples of Flagler County Local Business Tax Fees:

Contractor (e.g. roofer, plumber, general, electrical) up to 10 employees -\$9.00

Public Services (e.g. lawn service) up to 5 employees - \$11.00

Professions (e.g. physician, real estate, accountant) - \$15.00

Retail or Wholesale Sales - \$15.00

**7. Contact Numbers For Starting your Business May Include:**

Flagler County Building Department: 386-313-4002

Property Appraiser (Annual Personal Property Tax Filing): 386-313-4150

Worker's Compensation District Office, Jacksonville: 904-798-5806

Bureau of Licensing, Alcoholic Beverages & Tobacco: 850-487-1395

Florida Department of Revenue Daytona Beach Service Center: 386-274-6600

**Websites for Further Information Include:**

[www.myflorida.com](http://www.myflorida.com) (Click on Business)

[www.irs.gov](http://www.irs.gov) (For More Information about Federal ID Number)

[www.fldfs.com/WC](http://www.fldfs.com/WC) (For Information about Worker's Compensation)

[www.flaglertax.com](http://www.flaglertax.com) (The Flagler County Tax Collector Web Site)

[www.ci.palm-coast.fl.us](http://www.ci.palm-coast.fl.us) (The City of Palm Coast Web Site)

[www.bunnellcity.us](http://www.bunnellcity.us) (The City of Bunnell Web Site)

[www.cityofflaglerbeach.com](http://www.cityofflaglerbeach.com) (The City of Flagler Beach Web Site)

[www.FloridaSmallBusiness.com](http://www.FloridaSmallBusiness.com) (Detailed Information for New Businesses)

**Please Note:** The information provided in this publication is not intended to be all-inclusive; it is offered as a basic guide, providing general answers for frequently asked questions. Please call (386) 313-4160 with any questions.

**Issuance of a Flagler County Business Tax Receipt does not confirm current compliance with any city, county, state or federal requirements that must be met in conjunction with operating your business. It is the responsibility of the business owner to obtain all necessary permits, licenses and local business tax receipts in order to legally engage in business in the State of Florida.**