

Business Tax Receipts

Board of County Commissioners

November 18, 2025

Agenda

- Background
- Process and Improvements
- Current State of Business Tax Receipts
- Next Steps

F.S. 205 – Local Business Taxes

- Adopted after many local processes established
- Establishes process for new levies or amendments to existing
- Establishes due dates and penalties for delinquency
- Provides for exemptions
- Provides certain professions exhibit proof of State licensure

Chapter 45, Part 1 – Local Business Taxes

- Enacts F.S. 205
- Establishes renewal process and schedule
- Establishes “Classes” for business
- Provides for transfer of administrative duties via interlocal agreement

Customer-Focused Improvements

Scam Text Alert - Be Aware! Seminole County Tax Collector, FLHSMV, and Toll Authoritie...

OFFICE LOCATIONS CONTACT  English ▾



J.R. Kroll, CFC
Seminole County Tax Collector

[Search or Pay Taxes](#) [Make Appointment](#) [Renew Tag](#)  MENU

WELCOME TO THE

Seminole County Tax Collector's Office

We are committed to providing Seminole County residents with the most efficient, accessible, and reliable tax and motor vehicle services, while upholding the highest standards of transparency and accountability.



Start Chat 

Application Process Improvements

- Online application
- Online chat/help
- Electronic Payments
- Searchable database



Business Tax Receipt Application
J.R. Kroll | Seminole County Tax Collector

(407) 665-1000
SEMINOLECOUNTY.TAX
PO BOX 630, SANFORD, FL 32771

Seminole County Business Tax Receipt Application

Prior to obtaining a Business Tax Receipt from Seminole County, all commercial and residential business located in unincorporated Seminole County must receive approvals from:

- The **Seminole County Planning and Development Division** to check zoning requirements for your location: 407-665-7371.
- The **Seminole County Building Division** to determine if a permit will be required for any modifications to the space and/or change in occupancy: 407-665-7050.
- Contact the **Seminole County Fire Department** to schedule a fire inspection (call 407-665-7422 or email scdfinspections@seminolecountyfl.gov).

Check the following which applies:

NEW/Commercial Location NEW/Residential Location

TRANSFER existing business in Seminole County: Existing Account #: _____

Name Location Ownership (include Bill of Sale)

*If transfer involves change in location, call 407-665-7636 first.

Location transferred from: _____ Add: _____

Officer - Remove: _____

Name of Individual or Business/DBA: _____
Business address: _____
 • Post office boxes, private mailboxes, and virtual offices are **NOT** allowed to be used as for the business address.
 • When a residential address is used as the business location, Seminole County zoning rules require the business owner to reside at the residential location and provide proof of residency (i.e., driver license, utility bill, lease agreement, etc. please attach copy)

Mailing address (if different from physical): _____
Business description (in detail): _____
Business opening date at this location: _____ Business phone number: _____
Email: _____
Federal ID #: _____ or SS #: _____ SS # not required if federal ID is provided F.S. 205.0315 - (6)
Contact person: _____ Contact phone number: _____

Federal/State/County License, Certificate, and Registration Information (if applicable):
Department of Business and Professional Regulation, Department of Agriculture, State Certificate Number, Competency Card Number, State Restaurant Number, Florida Bar Card, etc.

Regulatory License/Certification #: _____

Corporate/Partnership Information (if applicable) (Registered on Sunbiz.org) (Attach copy)
Corporate Name: _____ Corporate Document #: _____

Owner, Professional, or Officer of Corporation Information
Name of Individual: _____ Title: _____
Home Address: _____ Phone #: _____
City: _____ State: _____ Zip: _____

NOTE: I understand if I sell or close my Business I may receive a tangible personal property tax bill in November of that taxable year, for which I will be responsible. I will immediately notify the Tax Collector's office 407-665-7637 and Property Appraiser's office 407-665-7503 with the date I closed my business.



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Seminole County Business Tax Receipt Application

Fictitious Name

Fictitious Name means any name under which a person transacts a person's legal name.

prerequisite to receiving a local business tax receipt the applicant or new owner's current fictitious name registration, issued by the Department of State.

Fictitious Name Registration for the following reason: _____
 son Number #: _____
 (A current copy of the Fictitious Name Registration must be attached.)

OR

the applicant or new owner, which sets forth the reason that not comply with the Fictitious Name Act.

Name Registration for the following reason checked:
 if legal first and last name (i.e., John Doe).
 a business for the practice of law in the State of Florida.
 ed by the Department of Business and Professional Regulation for the purpose of practicing his or her licensed profession.
 other commercial entity pursuant to this section, **unless the name conducted differs** from the name as licensed or registered.
 Name Registration or exemptions, contact the Division of Corporations of State 850-245-6000 www.sunbiz.org.

for social security numbers and confidential information as to pertain to lity of perjury, I certify that the foregoing information is, to the best of my wledge that a Business Tax Receipt issued pursuant to this application hich the Business Tax Receipt is sought, I have or will comply with all a Business Tax Receipt issued pursuant to this application does not operate is properly zoned for the activity I intend. I **AFFIRM THAT I WITH THE APPROPRIATE ZONING AUTHORITY PRIOR TO** knowledge that the SEMINOLE COUNTY TRAFFIC ORDINANCE AY of any road for the purpose of selling merchandise or services.

Printed Name and Title _____ Date _____

rch 31): Not Regulated \$25.00 Regulated** \$45.00
 rch 31): Not Regulated \$12.50 Regulated** \$22.00
 de \$20.00** (Not Regulated to Regulated)

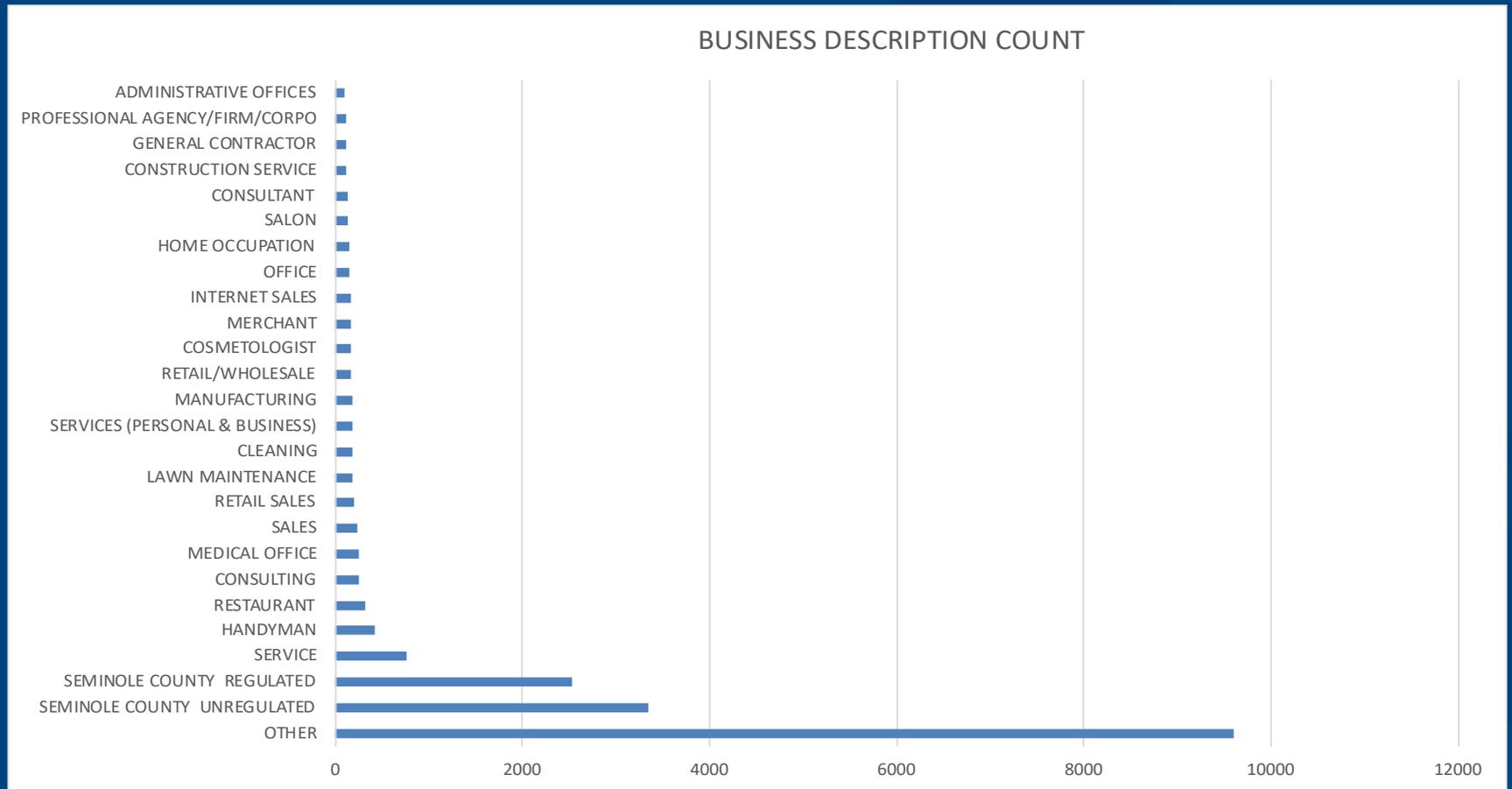
Without Business Tax Receipt, additional penalties may apply.

check payable to:
Seminole County Tax Collector*
 ess Tax Dept.
 Sanford, FL 32772-0630

Current State of BTRs

- 21,381 businesses in the database (47% delinquent or closed)
- Class A – not subject to government regulation - \$25/year
- Class B – subject to government regulation/licensing - \$45/year
- “Honor System” based, no audits
- Municipal licensing
 - 5 variable rate systems
 - 2 flat rate systems

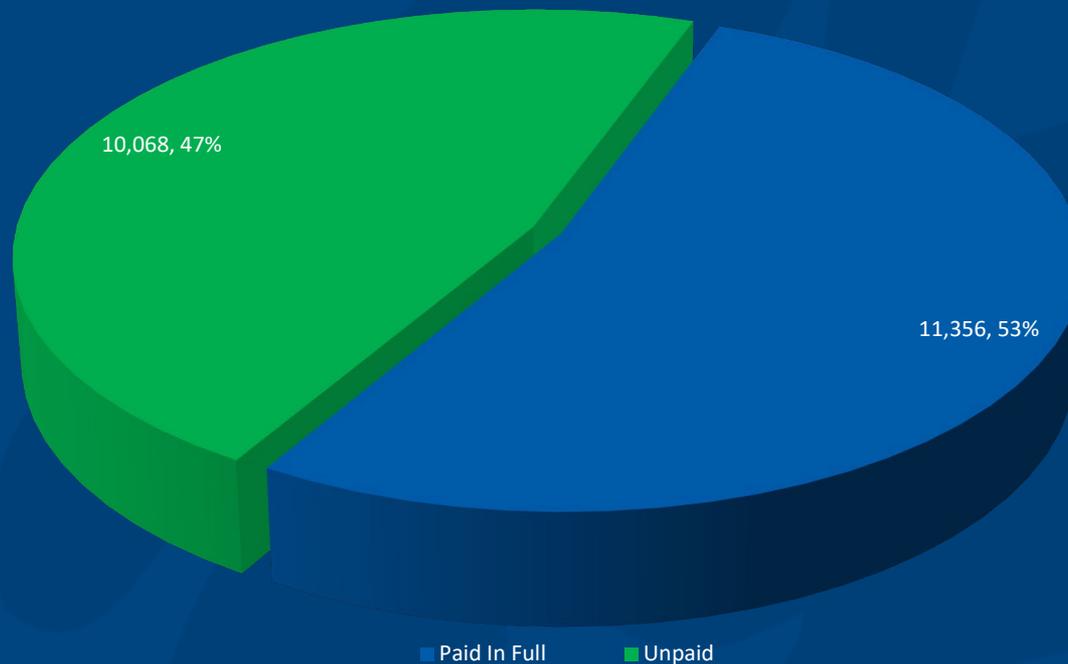
Classifications



Business Tax Receipts by FY



2026 Business Tax Receipts



Current Information Requested

- Name
- Address
- Description
- Open Date
- Phone
- Email
- Corporate
- FEIN or SSN

Next Steps

Board Discussion and Direction regarding Business Tax Receipts