



## FREQUENTLY ASKED QUESTIONS AND ANSWERS

### COMMUNITY DEVELOPMENT DEPARTMENT BUSINESS TAX DIVISION

EFFECTIVE DATE: 05/20/2010

1. **Q.** *What is a Business Tax Receipt?*  
**A.** This is a tax paid to the City for operating a business within the City limits.
2. **Q.** *How much does a Business Tax Receipt cost?*  
**A.** This amount is determined by the type of business being operated. Please call 407-877-5144 to describe your business type and obtain the appropriate tax amount.
3. **Q.** *When will my business tax receipt expire?*  
**A.** A business tax receipt expires every year on September 30<sup>th</sup>. Renewal notices are sent approximately one (1) month prior to expiration.
4. **Q.** *Do I need just one business tax receipt for my business?*  
**A.** Many businesses operate under more than one of the nearly 200 business tax receipt classifications and are required to have a business tax receipt for each classification. Each location of a business is considered a separate business and requires a separate business tax receipt.
5. **Q.** *If I have a City Business Tax Receipt, do I also need a County Business Tax Receipt?*  
**A.** Most businesses must have both City and County Business Tax Receipts. The City Business Tax Receipt must be obtained first with proper zoning approval. The Orange County Business Tax Department is located on the 2<sup>nd</sup> floor of the Orange County Administration Building at 201 S. Rosalind Avenue, at the corner of Church Street and Rosalind Avenue. Their telephone number is 407-836-5650.
6. **Q.** *How do I renew my Business Tax Receipt?*  
**A.** Invoices are mailed on August 1<sup>st</sup> and are due no later than October 1<sup>st</sup> to avoid penalties of up to twenty-five percent (25%). Failure to receive an invoice is not an excuse for nonpayment; the expiration date is on the Business Tax Receipt.
7. **Q.** *Who is exempt from having a Business Tax Receipt?*  
**A.** Religious, Charitable and Educational Institutions are exempt when they are nonprofit. Certain disabled persons, the aged, widows with minor dependents, disabled veterans are also eligible for exemption. If you think you qualify for an exemption, please contact us at 407-877-5144 to discuss specific requirements and the amount of the exemption.
8. **Q.** *Are Business Tax Receipts transferable?*  
**A.** Business Tax Receipts may be transferred by two ways:
  1. To a new owner and/or
  2. To a new location with the City.
9. **Q.** *How long does it take to get a City Business Tax Receipt?*  
**A.** **Commercial** – Prior to submitting for a commercial Business Tax Receipt a Land Use Permit must be applied for with the Planning and Zoning Division and upon approval the permit must

be attached to the Commercial Business Tax Application. This entire process typically takes up to one (1) week.

**Residential** – A Residential Business Tax Receipt can be done right at the counter and issued immediately as long as all required documents have been submitted.

10.	Q.	<i>What documents must I bring with me to apply for a City Business Tax Receipt?</i>
	A.	