

LICENSES AND PERMITS

New Business Tax Receipts

Most counties and cities require businesses to have an occupational license. Rules vary depending on the city and county. Before a County Occupational License can be obtained, a business must meet all conditions required by city, county, state or federal agency regulations that apply to that business or occupation. All businesses will be subject to zoning codes.

- **Duval County/Jacksonville** – only a single city/county license is needed with the exception of Jacksonville Beach, Atlantic Beach, Neptune Beach and Baldwin, where the *City Clerk’s Office* issues a city license prior to application for the county license.
- **Clay County** – no county license is necessary. A city occupational license must be acquired from the respective town hall if the business is located within the city limits. Those operating a home based business in Clay County must apply for a **County Home Occupational License**.
- **St. Johns, Nassau and Putnam Counties** – Businesses operating within the city limits must apply for a city occupational license prior to applying for a county license.

Occupational License fees vary depending on the nature of the business. The number of employees, equipment and seating capacity are a few variables that factor into the cost.

In Duval and St Johns County, occupational licenses are renewed annually. The license is valid through September 30th of the following year. New licenses are issued any time during the year. After April 1st, half-year fees apply.

<u>Duval County</u>	<u>St Johns County</u>	<u>Clay County</u>	<u>Nassau County</u>
Tax Collector 231 E. Forsyth Street Room 130 Jacksonville, FL 32202 Phone: (904) 630-1916 www.coj.net/tc	Tax Collector 4030 Lewis Speedway St. Augustine, FL 32095 Phone: (904) 209-2250 www.sjctax.us	(County Home Occupational Permit only) Board of County Commission Zoning 477 Houston St, 3 rd floor Green Cove Springs, FL 32043 Ph: (904) 278-4705 www.claycountygov.com	None Required

Zoning Permits

A zoning permit allows operation of a certain type of business at a certain location. **Zoning Approval must be approved before prior to receiving an occupational license.** If you are considering doing business from your home, a special permit or zoning exception or variance may be necessary.

For addresses within city limits, city-zoning approval must be obtained. For addresses outside city limits, county zoning approval must be obtained (except Clay County). Businesses located in Jacksonville Beach, Atlantic Beach, Neptune Beach, or Baldwin must seek city zoning rather than county zoning.

Duval County Zoning Inspection Division 214 N Hogan St, 2 nd floor Jacksonville, FL 32202 Phone: (904) 255-8312 www.coj.net	St Johns County Zoning Department 4020 Lewis Speedway St. Augustine, FL 32095 Phone (904) 209-0675 www.co.st-johns.fl.us	Clay County (no county license required)	Nassau County Planning & Economic Opportunity Phone: (904) 530-6300 www.planninginfo@nassaucountyfl.com
Jacksonville Beach - City Clerk 11 Third St N Jacksonville Beach, FL 32233 Phone: (904) 247-6299 www.jacksonvillebeach.org	St. Augustine City Hall 75 King Street St. Augustine, FL 32084 Phone: (904) 825-1065 www.staugustinegovernment.com	Green Cove Springs City Hall 321 Walnut Street Green Cove Springs, FL 32043 Phone: (904) 297-7500	Fernandina Beach City Hall 204 Ash Street Fernandina Beach, FL 32034 Phone (904) 310-3100
Atlantic Beach - City Clerk 800 Seminole Road Atlantic Beach, FL 32233 Phone: (904) 247-5821	St. Augustine Beach City Manager’s Office 2200 A1A South. St. Augustine Beach, FL 32080 Phone: (904) 471-2122 www.staugbch.com	Keystone Heights City Clerk 555 S. Lawrence Blvd. Keystone Heights, FL 32656 Phone: (904) 473-4807	Hilliard Town Hall 15861 West C. R. 108 Hilliard, FL 32046 Phone: (904) 845-3555
Neptune Beach - City Hall 116 First St. Neptune Beach, FL 32266 Phone (904) 270-2400	Hastings – See St Johns County		Callahan – Town Hall 542300 US Hwy 1 Callahan, FL 32011 Phone: (904) 879-1835
Baldwin - City Hall 10 US 90W Baldwin, FL 32234 Phone: (904) 266-5030			



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Downtown: Jacksonville Chamber of Commerce 3 Independent Drive Jacksonville, FL 32202 (904) 366-6618

Professional Licenses

Investment Advisors
Broker / Dealers
Division of Professions
Division of Regulation
Architecture and Interior Design
Asbestos Contractors and
Consultants
Athlete Agents
Auctioneers
Barbers
Boxing, Kick Boxing and Mixed
Martial Arts
Building Code Administrators and
Inspectors
Certified Public Accounting
Child Labor
Community Association Managers
and Firms
Construction Industry
Continuing Education and
Examination Services
Cosmetology
Electrical Contractors
Engineers
Employee Leasing Companies
Farm Labor
Florida Building Codes and
Standards
Geologists
Harbor Pilots
Home Inspectors
Labor Organizations
Landscape Architecture
Mold-Related Services
Real Estate
Talent Agencies
Veterinary Medicine

Business Licenses and Permits

Financial Institutions
Securities Offerings
Alcoholic Beverages and Tobacco
Condominiums and Cooperatives
Drugs, Devices and Cosmetics
Hotels and Restaurants
Mobile Homes
Pari-Mutuel Wagering
Timeshares
Yacht and Ships

For more information on obtaining a license go to
www.myfloridalicense.com

Florida Department of Business and Professional Regulation
1940 N. Monroe Street
Tallahassee, FL 32399
Phone: (850) 487-1395
www.state.fl.us/dbpr



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LICENSES AND PERMITS

(Continued)

Beverage Licenses

Any business selling alcoholic beverages must apply for a state license. If you only want to sell beer and wine you can purchase a consumption-on-premise license. If you want to sell liquor you must get a quota license either by buying an existing license or enter the quota drawing to win the right to apply for a license. The fee for a new license is \$10,750. Retailers and wholesalers of beer, wine or liquor are subject to the federal special occupational tax. Additional information is at: www.state.fl.us/dbpr/abt

State licensing

Florida Department of Business and Professional Regulation
Division of Alcoholic Beverages and Tobacco
7960 Arlington Expressway, Suite 600
Jacksonville, FL 32211

Federal Special Occupational Tax Information

Department of Treasury; Bureau of Alcohol, Tobacco and Firearms
400 North Tampa St, Ste 2100
Tampa, FL 33602
Phone: (813) 202-7300
www.atf.treas.gov

Fee

State fees are based on the types of beverages sold or served. The license is renewed annually by September 30th. The Federal Tax is \$250 for retailers, \$500 for wholesalers, due each year on or before July 1st.

Health Permits

Owners of restaurants, motels, hotels and catering and food service businesses need to contact the **Division of Hotels and Restaurants**. www.myfloridalicense.com/dbpr/hr

Owners of convenience stores, grocery stores, bakeries, mobile food vendors and food processing businesses are licensed through the **Florida Department of Agriculture** www.freshfromflorida.com

Owners of bars, taverns, schools, nursing homes, trailer perks, childcare centers, businesses involving animals should contact the **County Health Department** www.doh.state.fl.us

Local Office of: Florida Department of Business Regulation Division of Hotels and Restaurants

4161 Carmichael Ave
3300 Bldg., 2nd floor, Suite 2548
Jacksonville, FL 32207
Phone (904) 727-5550

(*First contact:* Jacksonville City Health Department for approval, *Second contact:* Florida Department of Business Regulation, Division of Hotels and Restaurants *Third contact:* Local Occupational License Office.)

Florida Department of Agriculture, Food Inspection

Division of Food Safety
(850) 245-5520
Email: foodsafety@freshfromflorida.com

Local Health Departments Offices

Duval County

900 University Boulevard N. Suite 300
Jacksonville, FL 32211
Phone: (904) 253-1620

Clay County

1345 Idlewild Ave
Green Cove Springs, FL 32043
Phone: (904) 284-6340

St. Johns County

200 San Sebastian View,
St. Augustine, FL 32084
Phone: (904) 209-3250

Nassau County

30 S 4th St
Fernandina Beach, FL 32034
Phone: (904) 530-6800

Fees are prorated by size and type of establishment. For Hotels, Motels and Restaurants, the fee depends on the number of rental units or on the seating capacity and services provided. Licenses are renewed annually.



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Other Regulatory Agencies

Federal Wage and Hour Law

Any new business that has \$500,000 or more in gross sales per year and has any involvement in interstate commerce, with few exceptions, must comply with the wage and hour law. The Federal wage and hour law covers the minimum wage scale, overtime, equal pay, child labor, age discrimination, employment record keeping and wage garnishment laws. Employers have the responsibility to determine if the law applies to their business.

U. S. Department of Labor
Midtown Centre 3200 Building, 1851 Executive Center Dr, Jacksonville, FL 32207
Phone: (904) 232-2895 Toll free (866) 487-2365
www.dol.gov

Occupational Safety and Health Act of 1970 (OSHA)

If you own or manage a business, there are legal safety regulations that are your responsibility. All employers are urged to achieve an in-compliance status voluntarily and prior to any inspections performed pursuant to the act. Fines and penalties can be levied for non-compliance.

Occupational Safety & Health Administration, U. S. Department of Labor
Midtown Centre 3200 Building, 1851 Executive Center Dr, Jacksonville, FL 32207
Phone: (904) 232-2895
www.osha.gov

Employment Eligibility Verification

Every employer with one or more employees is responsible for verifying that employee's identity and right to work at time of hiring. An employer must complete an I-9 form on each employee within three days of hiring. On this form the employer must attest that he or she has seen certain documents verifying the employee's employment eligibility.

Immigration and Naturalization Service, U.S. Department of Justice
4121 Southpoint Blvd
Jacksonville, FL 32216
Phone: (904) 232-2624
For forms: (800) 870-3676
www.ins.gov

Florida New Hire Reporting Office

In addition to the Federal Requirements listed above (*Employment Eligibility Verification*) employers need to comply with the Personal Responsibility and Work Opportunity Act of 1996 which seeks to locate "deadbeat" parents for child support. Contact the Florida New Hire Reporting Office at:
(888) 854-4791
www.myflorida.com/dor

Equal Opportunity Laws

Some EEOC-enforced laws that apply to small businesses:

Title VII of the Civil Rights Act of 1964: This law prohibits discrimination on the basis of race, color, religion, sex and national origin. Title VII applies to employers with 15 or more employees. The **Florida Civil rights Act of 1992** adds age, disability and marital status to the protected classes.

Age discrimination in Employment Act of 1967 (ADEA): This law bars employers with 20 or more employees from discriminating against individuals aged 40 and older.

Equal Pay Act of 1963 (EPA): The EPA prohibits wage discrimination between men and women. The law applies to all employers who are covered by the Federal Wage and Hour Law.

For additional information call (800) 669-4000 or visit www.eeoc.gov



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Other Regulatory Agencies (Continued)

Patents, Trademarks and Copyrights

A patent is an exclusive property right to an invention. A trademark is a name or symbol used by a business to identify its goods or services and distinguish them from others. Trademarks can be registered at the federal level by the commissioner of Patents and Trademarks or at the state level by the Secretary of State. A copyright is a form of protection given to an author.

U.S. Patent and Trademark Office
(800) 786-9199
www.uspto.gov

U.S. Copyright Office
(202) 707-3000
www.loc.gov/copyright

Fictitious Names

A Fictitious Name is any name other than an individual's legal name. Registration of that name is required if it is used in business so as to inform the public of who is actually conducting business. Any corporation doing business under a name other than corporate name must register the other name.

Florida Department of State, Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314
(850) 245-6058
www.sunbiz.org

Registration must be renewed every five years. Name must be registered again if ownership changes. Registration does not reserve a fictitious name against use by other business owners.

Following is the procedure for registering a fictitious name:

1. Visit the web site listed above or write for application and instructions from address listed above.
2. Run one advertisement in a local newspaper of general circulation
3. Complete application on line or mail with fee to address above.

Child Care Center Licensing

The child care licensing program is a component of the services provided by the *Florida Department of Children and Families*. The program is accountable for the statewide licensure of Florida's child care facilities, specialized child care facilities for the care of mildly ill children, large family child care homes and licensure or registration of family day care homes. The purpose of the program is to ensure a healthy and safe environment for the children in child care settings and to improve the quality of their care through regulation and consultation.

Local Offices:
Florida Health & Human Services
900 University Ave North
Jacksonville, FL 32211
Phone: (904) 253-1620
www.myflfamilies.com

Americans with Disabilities Act (ADA)

The ADA of 1990 prohibits discrimination against people with disabilities.

Title I of the ADA: This title prohibits employment discrimination against qualified individuals with disabilities. It applies to employers with 15 or more employees.

Title III: This part of the law covers public accommodations. It applies to all businesses that provide goods and services to the public.

U.S. Department of Justice, Civil Rights Division

Coordination and Review Section
P.O. Box 66118
Washington, DC 20035-6118

Phone: (800) 514-0301
www.ada.gov



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Business Structures

Sole Proprietorship

Business owned and operated by one person. Business profit is taxed as personal income on owner' Schedule C

- **Advantages:** Simple and inexpensive (low start up costs); maximum control
- **Disadvantages:** Personal legal liability; limited ability to raise capital; succession issues.

Partnerships

A partnership is the association of two or more persons as co-owners of a business.

Florida recognizes several forms of partnerships: *Partnerships, General Partnerships, Limited Partnerships, Foreign Limited Partnerships Limited Liability Partnerships or Limited Liability Limited Partnership.*

Basic information required to file a: *Partnership Registration Statement* : The name of the partnership; The state or country of formation; The Federal Employer Identification Number; The street address of the chief executive office; The street address of the principal office in Florida, if applicable; The typed or printed names of two partners and their signatures, attesting under penalties of perjury that the facts listed in the document are true. This document must be dated.

For more information and fees:

Florida Department of State, Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314
(850) 245-6051
www.sunbiz.org

Incorporation Information

Corporations

Any entity that transacts business in Florida as a corporation is required by Florida Statutes to file documents of incorporation or authorization with the Division and pay the filing fee. A Corporation is a likely choice for businesses with employees or bank financing. A Corporation is owned by shareholders that elect a board of directors who are ultimately responsible for management of the business. There are two forms of for-profit corporations (see below).

- **Advantages:** Personal assets are protected if the business fails or is sued.
- **Disadvantages:** Taxes on profits are potentially higher than with sole proprietorships.

S Corporation: So called because it is under subchapter S of the IRS Code; known as Sub S.

- **Advantages:** Most appropriate for start-ups; limits personal liability; eliminates double taxation.
- **Disadvantages:** Taxes on many fringe benefits; limits on retirement benefits; restricts number of stockholders to 100.

C Corporation: So called because it is taxed under regular corporation income tax rules.

- **Advantages:** Limited liability; access to capital (can raise money through sale of stock); perpetual life (unlike sole proprietorship); ownership can be transferred.
- **Disadvantages:** Profits are subject to double taxation (corporate income is taxed, and then dividends paid to stockholders are taxed as part of the individual's income); regulation and paper work; start-up costs, including legal and filing fees.

Limited Liability Companies

A Limited Liability Company (LLC) is a hybrid form of business entity combining some of the attributes of a corporation with the status of a partnership. Any entity that transacts business in Florida as a limited liability corporation is required by Florida Statutes to file documents of incorporation or authorization with the Division and pay the filing fee.

- **Advantages:** Liability protection; no "member" restrictions; no double taxation: (LLC's are not subject to Florida Corporate Income Tax); easier access to capital (compared with partnership).
- **Disadvantages:** Annual reporting to Florida Division; start-up and annual corporate fees to Division of Corporations.

For more information and fees:

Florida Department of State, Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314
(850) 245-6051
www.sunbiz.org



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Taxes

Federal Taxes

Federal Corporation Income Tax

C-corporations pay income tax using federal form 1120 or 1120A. A Limited Liability company classified as a corporation for federal tax purposes must file a federal corporate income tax form. An S-Corporation generally is not liable for federal income tax, but must file a federal form 1120S annually and pay tax on certain investment income and capital gains. Returns are due by the 15th day of the third month after the close of the corporation's fiscal year.

Federal Unemployment Tax.

Floridians are required to report wages and pay taxes to the federal Unemployment Compensation program if they paid \$1,500 in wages within a calendar quarter or have employed one person for any portion of a day in 20 different weeks during the calendar year.

Social Security and Medicare Taxes

Employers are required to collect Social Security and Medicare taxes from employees.

Useful small business IRS resources: "Tax Guide for Small Businesses" (Publication 334), "Circular E. Employer's Tax Guide" (Publication 15) and "Starting a Small Business and Keeping Records" (Publication 583). All are available on the IRS internet site.

U.S. Internal Revenue Service

(800) 829-1040 General Information
(800) 829-3676 (forms and publications)

www.irs.gov/smallbiz/index.htm

Local IRS Office:

Internal Revenue Service
Taxpayer Assistance Office
Federal Office Building, Room 163
400 W. Bay Street
Jacksonville, FL 32202
Phone: (904) 665-1040



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Taxes (con't)

Florida State Taxes

Florida Corporate Income Tax

Corporations doing business in Florida are subject to the 5.5% tax that is due on April 1st.

For local Florida Corporate Income Tax information:

Florida Department of Revenue
921 N. Davis Street, Suite A-215
Jacksonville, FL 32209
Phone: (904) 359-6070

Florida State Tax Information:

Florida Department of Revenue
(800) 352-3671
www.myflorida.com/dor
www.myflorida.com/dor/frms/efile.html
(e-registration e-filing and e-pay)

Florida Reemployment Tax

Floridians are required to report wages and pay taxes to the Unemployment Compensation program if they paid \$1,500 in wages within a calendar quarter or have employed one person for any portion of a day in 20 different weeks during the calendar year, or are liable for federal unemployment tax (FUTA) because of employment in another state. This tax is due on: 1/31, 4/30, 7/31 and 10/31.

Florida Sales and Use Tax

Florida businesses must collect sales tax for many products and services. Check with the Florida Department of Revenue to determine what's taxable. If your business will involve taxable transactions, you must register as a sales and use tax dealer (form DR-1). Most businesses pay monthly, with returns and payments due on the first day of the next month after the tax was collected.

Tangible Tax

All businesses with tangible personal property are subject. This tax does not apply to inventory or vehicles. Applicable tax returns must be filled annually on form DR-405 by April 1st in every county in which a company has tangible property. The county will assess the tax based on fair market value each year at current rate. There is a 25% penalty for failure to file.

Real Estate Tax

All businesses with real estate must pay this tax. The fee is assessed according to the value of land, the value of any improvements and the current tax rate.

Duval County Personal Property Tax Agency 231 E. Forsyth Street, Room 330 Jacksonville, FL 32202 Phone: (904) 630-2014 www.coj.net	St. Johns County Tax Collector 4030 Lewis Speedway St. Augustine, FL 32095 Phone: (904) 209-2250 www.sjctax.us
Clay County Tax Collector Administration Building 477 Houston Street Green Cove Springs, FL 32043 Phone: (904) 269-6320 www.claycountytax.com	Nassau County Tax Collector 86130 License Rd Fernandina Beach, FL 32034 Phone: (904) 491-7400 www.nassautaxes.com



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