



City of Lake Helen

Commercial Local Business Tax Receipt Guidelines

Please complete attached Local Business Tax Receipt application and provide the following:

- ☐ If your business is regulated by a state agency, you must acquire the appropriate state license before a Business Tax Receipt can be issued. Please submit copies.

State licenses: Some occupations require confirmation of State licensing prior to issuance of the Local Business Tax Receipt. Questions regarding State Licensing requirements for occupations such as contractors, electricians, plumbers, roofers, realtors and cosmetology, hotels & restaurants etc. should be directed to Florida Department of Business & Professional Regulation at [\(850\) 487-1395](tel:8504871395) or visit their website at www.myfloridalicense.com. ***If you are a Certified Contractor with the Department of Business & Professional Regulation and the business address is not in the City of Lake Helen, you do not need to obtain a Local Business Tax Receipt.***

Businesses such as sellers of travel, health studios, telemarketing, dance studios, pawn shops, motor vehicle repair shops and intrastate moving companies, pest control etc. are regulated by the Florida Division of Consumer Services. For questions regarding licensing/permit requirements contact the Florida Division of Consumer Services at [\(800\) 435-7452](tel:8004357452) or visit their site at www.800helpfla.com.

Businesses such as hotels, restaurants and other eating establishments are regulated by the Florida Division of Hotels & Restaurants. For information regarding these licenses, contact the Florida Division of Hotels & Restaurants at [\(850\) 487-1395](tel:8504871395) or visit their website at www.state.fl.us/dbpr/hr.

You can determine whether your business is regulated by the state of Florida by visiting the State of Florida website at www.stateofflora.com.

- ☐ Copy of Fictitious Name Registration per FS 205.023. Fictitious Name Registration information can be found at www.sunbiz.org.
- ☐ Applicants must submit a complete application form and notarized Commercial Local Business Tax Receipt Form which states they have read and understand the provisions of Article 28.
- ☐ Completed approval from Volusia County Health Department for septic system. Environmental Health 386-822-6520
- ☐ Completed Inspection by Volusia County Fire Service
Lloyd E. LaLonde, Fire Safety Inspector - Volusia County Fire Rescue Fire Prevention Bureau
125 W. New York Ave.-Suite 220, DeLand, FL 32720-5415
Office: 386-736-5941 Ext. 12911 Email: llalonde@volusia.org
- ☐ Completed inspection by City of Lake Helen Building Inspector
- ☐ Upon approval of your Lake Helen Business Tax application, you are required to obtain a Business Tax Receipt from Volusia County Business Tax Department, 123 W. Indiana Avenue, DeLand.
- ☐ Fee: \$117.00:
\$30.00 LBTR Annual Fee plus \$35.00 Application Fee per City of Lake Helen Fee Schedule.
City Inspection fee of \$52.00 per hour.

Questions:

PO Box 39, Lake Helen, Florida 32744
Phone: 386-228-2121, Fax: 386-228-9714
www.lakehelen.com

Application for Commercial Local Business Tax Receipt

Tax Receipt Number:		Application Date:		
Business Name:				
Applicant Name:				
Business Location (Physical Address):				
Type of Business and/or Services to be Provided:				
Number of Employees:	Days and hours of operation:		Zoning:	
State Registration Number or Social Security Number:				
Sales Tax Number:				
Phone:		Email:		
Mailing Address:				
City, State and Zip Code:				
I have read and I understand the provisions of Article 28:				
Signature of Applicant:				
Date:				
Notarized:	<p>Signed this ____ day of _____, 20__</p> <p>State of _____ County of _____</p> <p>The foregoing instrument was acknowledged before me this ____ day of _____, _____</p> <p>by _____ who is personally known to me ____ or has produced _____ as identification.</p> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%; border-top: 1px solid black; text-align: center;"> <small>Print Name of Notary</small> </div> <div style="width: 45%; border-top: 1px solid black; text-align: center;"> <small>Notary Signature</small> </div> </div> <p style="text-align: center; margin-top: 10px;"><small>SEAL</small></p>			
Office Use Only:				
Tax Receipt Number:	Zoning:	Business Code:		
Administrative Approval Signature:				
Date:				

ARTICLE 28. LOCAL BUSINESS TAX RECEIPTS

28.00.00 Purpose of Article

The purposes of this article shall be to provide a method of regulating businesses within the City, to provide the means for issuing local business tax receipts these businesses, and to provide additional revenue for all municipal services.

28.01.00 Local Business Tax Receipt Intent

The purposes of this article shall be to provide a method for issuing local business tax receipts for businesses within the city limits, and to provide additional revenue for all municipal services.

28.01.01 Definitions

Definitions shall follow Florida Statue 205.022.

28.01.02 Enforcement of article; authority to prescribe additional regulations

It shall be the duty of the City Administrator or his/her designee to enforce each and every provision of this article. The City Clerk is authorized to prescribe reasonable rules and regulations and make interpretive rulings as necessary to effectuate the provisions of this article.

28.01.03 Responsibility of review of licenses

The City Clerk shall issue local business tax receipts.

28.01.04 Right of entry

Representatives of the City authorized by the City Clerk shall have the power and authority to enter, free of charge, during business hours, any place of business for inspection in connection with a business tax receipt required by this article and demand exhibition of the required license certificate. It shall be unlawful for any person having a business tax receipt in their possession or under their control to fail or refuse to exhibit the business tax receipt on demand as required by this Article.

28.01.05 Determination of classification of business

If an applicant for a local business tax receipt under this article disputes the classification assigned to their business, the City Clerk shall decide the proper classification, reserving to the applicant the right to appeal the decision of the City Clerk to the City Commission (as outline in Article 15 of the Land Development Code). The decision of the City Commission as to proper classification shall be final.

28.01.06 Local Business Tax Receipt levied; applicability of tax

1. There is levied a local business tax receipt in the amounts set forth in the schedule of fees as adopted by Resolution set by the City Commission for the privilege of engaging in or managing any business, profession or occupation within the City limits on the following persons:
 - b. Any person who maintains a permanent business location or branch office within the City, for the privilege of engaging in or managing any business within its jurisdiction.
 - c. Any person who maintains a permanent business location or branch office within the City, for the privilege of engaging in or managing any profession or occupation within its jurisdiction, and any insurance company writing any class of insurance upon any person or property residing or located within the City.
 - d. Any person who does not qualify under the provisions of subsection (1)(a) or (b) of this section and who transacts any business or engages in any occupation or profession in interstate commerce, where such a license tax is not prohibited by Article 1, Section 8, of the United States Constitution.
2. Local business tax receipts required by this article shall not be construed to exempt from other forms of taxation the property used in the licensed business.

28.01.07 Local Business Tax Receipt Required

No person shall engage in or manage any business, occupation or profession for which there is a local business tax receipt required by this article or any other ordinance of the City, unless that person procures a business tax receipt from the City to conduct the business. This includes every business operation advertised at an address within the City by sign, newspaper or otherwise, and any sign, newspaper, magazine or other advertisement shall be considered evidence of conducting the business advertised and be sufficient for prosecution in accordance with the terms of this article. Regulatory licenses shall issue even in those cases where fees are not required by the City. It shall be unnecessary for the City to send out notices to persons engaged in business in the City with respect to obtaining, renewing or transferring business tax receipts.

28.01.08 Registration Required

- i. Persons or businesses not located within the City limits, unless exempted by provisions of F.S. § 205.065, whether or not possessing a local business tax receipt from another City or County shall not provide products or services within the City without first having registered with the City.
- ii. There shall be a fee set forth in the schedule of fees as adopted by Resolution of the City Commission paid at time of registration, and annually thereafter on or before October 1.

28.01.09 Application for a local business tax receipt

1. Before engaging in or operating a business in the City, every person shall file an application, on the prescribed form, with the City, signed by an officer, partner or owner of the business, giving the real name of the applicant. In cases where the applicant has qualified under the laws of the state for the use of a fictitious name, the business tax receipt, if issued, shall show the real name as well as the fictitious name of the applicant. In the application, the applicant shall set forth:
 - a. The name of the owner, and, if a firm, the name of principal members of the firm, and, if a corporation, the name of its local manager and address of the main corporate office;
 - b. The location of the business and the nature of the business;
 - c. The classification which the business tax receipt fee is based upon; and
 - d. Other pertinent information that may be prescribed by the City.
2. No business tax receipt shall be issued except upon certification of the applicant providing information required by the City. The application and affidavit required by this section shall be retained as a part of the records of the City.

28.01.10 Misrepresentation of facts in obtaining a business tax receipt

Any business tax receipt obtained under the provisions of the article upon the misrepresentation of a material fact shall be deemed null and void. Any business tax receipt recipient who has thereafter engaged in any business under such a business tax receipt shall be subject to prosecution for doing business without a business tax receipt, to the same extent and degree as though no business tax receipt had been issued.

28.01.11 Prerequisites for issuance of local business tax receipt

1. *Generally.* No local business tax receipt shall be issued to any person otherwise required by this Article or other ordinances of the City or laws of the state to have a certificate of competency, to have a permit, to have passed an examination before engaging in a business, or to have deposited a bond in the City, until the person has exhibited to the City proof of having the certificate or permit, having passed the examination or having filed the required bond.
2. *Certificate of occupancy.* No business tax receipt shall be issued for any business until the location thereof has been approved by the City Administrator or his/her designee of the City and a certificate of occupancy issued. There are no exemptions from the required certificate of occupancy for new business tax receipts or new business locations.

3. No local business tax receipt shall be issued to any applicant giving an address that does not comply with the City of Lake Helen Land Development Code.

28.01.12 Separate business tax receipts required for each location and business

Each business tax receipt issued under this article shall be issued for and apply to only one place of business within the City. If a person operates a business at more than one location, a separate license shall be required for each business location. Any person operating two or more unrelated businesses at a single location shall be required to have a separate business tax receipt for each individual business.

28.01.13 Display of business tax; identification stickers

1. Every person engaged in a business which is conducted from a fixed place shall keep the business tax receipt issued under this article therefore posted in a conspicuous place upon the premises.
2. Every person engaged in a business but not operating from a fixed place of business shall keep the business tax receipt issued therefor upon their person at all times while engaging in the business for which it is issued, and shall display it on demand.
3. Where identifying stickers or symbols have been issued for each vehicle, device, machine or other piece of equipment included in this article, the sticker or symbol shall be firmly affixed to each vehicle, device, machine or piece of equipment and shall not be removed during the period for which it has been issued, nor shall it be given away, sold or transferred to another person, nor shall its use be permitted by another person.

28.01.14 Transfer

All business tax receipts, except for those in the "Amusements—Transient" and "Seasonal—Special events" categories of business, issued under this article may be transferred to a new owner, when there is a bona fide sale of the business, upon payment of a transfer fee as set forth in the schedule of fees as adopted by Resolution of the City Commission

28.01.15 Replacement of business tax receipt

For the purpose of replacing any mutilated, destroyed or lost business tax receipt granted by the City under this article, an appropriate duplicate business tax receipt shall be issued upon submission of satisfactory evidence that the original business tax receipt was mutilated, destroyed or lost, upon the holder of the business tax receipt furnishing indemnity satisfactory to the City and upon payment of the fee as set forth in the schedule of fees as adopted by Resolution of the City Commission by the holder for each duplicate business tax receipt executed and delivered.

28.01.16 Term of business tax receipt

1. No business tax receipt issued under this article shall be issued for longer than one year. All business tax receipts shall expire on September 30, and business tax receipt fees shall be payable on or before October 1, unless otherwise specifically provided by this article; provided, however, that business tax receipts for the categories "Amusements—Transient" and "Seasonal—Special events" shall be valid for a maximum time period of ten successive days which must commence within seven days from the date of the issuance of the business tax receipt.
2. Half-year business tax receipts may be issued by the City under the provisions of this article for the period from April 1 to September 30, upon payment of one-half of the tax fixed as the amount of that license fee for one year. No quarter-year business tax receipts shall be issued.

28.01.17 Illegal businesses

No business tax receipt issued under the provisions of this article and no payment of any business tax receipt fee required, imposed or levied under this article shall be construed as authorizing the conduct or continuance of any illegal business or any business that may now or hereafter be prohibited by this Code, other ordinances of the City, or state law, or the operation of a legal business in any illegal manner.

28.01.18 Exemptions

Exemptions shall follow Florida Statutes Chapter 205.

28.01.19 Delinquency; penalty for failure to obtain local business tax receipt

Business tax receipts dates due and delinquent penalties shall follow Florida Statutes Chapter 205.053.

1. Those local business tax receipts required by this article not renewed by October 1 of each year shall be considered delinquent and subject to a delinquency penalty as defined in this section.
2. Any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt, if required, shall be subject to a penalty of twenty-five percent (25%) of the business tax receipt determined to be due, in addition to any other penalty provided by this article, other ordinance or state law. It shall be no defense of nonpayment of any business tax receipt required by this article that the licensee did not receive any bill or notice that the tax was due from the City.
3. Any local business tax receipt not received when due and payable shall be considered delinquent and subject to a delinquency penalty of ten percent of the amount due for the month of October, plus an additional penalty of five percent of the amount due for each month of delinquency thereafter until paid. However, the total delinquency penalty shall not exceed twenty-five percent (25%) of the full local business tax receipt fee.

28.01.20 Fee schedule

Fees are set forth in the schedule of fees as adopted by Resolution of the City Commission. No action shall be taken on an application until all applicable fees are paid.

28.01.21 Penalties

A violation of this Code shall follow Florida Statutes Chapter 205.053.

28.02.00 Home solicitation sales permit

Prior to engaging in any home solicitation or sales activity, as that term is defined under state law without reference to the minimum dollar amount limitation, a local business tax receipt must be obtained from the city. Prior to the issuance of a local business tax receipt, the applicant must submit a home solicitation or sales permit issued by the clerk of the court pursuant to F.S. §§ 501.021-501.055, as amended.

28.02.01 Registration when home solicitation permit not required

In the event a home solicitation or sales permit is not required under state law due to the minimum dollar amount requirement under the definition of home solicitation or sales, the statutory exemptions from the permit requirements, or any other reason, a local business tax receipt must still be issued by the city prior to engaging in any home solicitation or sales. As a condition of issuance of a local business tax receipt when there is no home solicitation or sales permit from the clerk of court, the applicant must provide a list of each person engaging in the home solicitation activity, including the name, address and phone number of each person, and the name, address, phone number of the organization conducting or sponsoring the sales activity. In the event the home solicitation sales are conducted by minors, an adult must be supervising the solicitation activity and assume responsibility for the sales activity.

28.02.02 Hours; Sunday operations

Hours for peddling and soliciting within the city shall be between the hours of 10:00 a.m. to 7:00 p.m. daily, except no solicitation shall be allowed on Sunday. Violations of these hours of solicitation may be grounds for the city clerk to suspend any permit granted hereunder.