

BEFORE A LOCAL BUSINESS TAX RECEIPT IS ISSUED FOR BUSINESS UNDER SOME CLASSIFICATIONS, the applicant must have complied with certain requirements as shown below. Please note that you **must provide a copy** of the license, certificate, registration, or exemption with your application.

1. **HOTELS, MOTELS, ROOMING HOUSES AND APARTMENTS**, along with **ANY FOOD OR DRINK ESTABLISHMENTS** must have a license from the State Hotel Commission before a Local Business Tax Receipt can be issued. Please call the Department of Business and Professional Regulation*, Division of Hotels and Restaurants at 1-800-749-6368 for more information.
2. **HEALTH CLUBS, SPAS, WEIGHT CONTROL CENTERS, MASSAGE STUDIOS, PUBLIC BATHS, KARATE OR JUDO SCHOOLS, AND TENNIS, RACQUETBALL, OR SWIMMING CLUBS** must post a financial security (50,000 bond) with the Florida Department of Agriculture and Consumer Services ** per Florida State Statute 501.012(1)(A) before a Local Business Tax can be issued, Please call 800-HELP-FLA (800-435-7352)
3. **SELLERS OF TRAVEL, INCLUDING INDEPENDENT TRAVEL CONSULTANTS**, must have a Certificate of Registration ** or Statement of Exemption before a Local Business Tax Receipt can be issued. Please call 800-435-7352 for information. Also, please see important note 1 below.
4. **TELEMARKETERS** must have a Certificate of Registration **, an Affidavit of Exemption, or a letter of Exemption before a Local Business Tax Receipt can be issued. Please call 850-922-2966 for information.
5. **EXTERMINATORS** must have a State License ** before a Local Business Tax Receipt can be issued.
6. **MOTOR VEHICLE REPAIR SHOPS** must obtain a Certificate of Registration **or Exemption Certificate before a Local Business Tax Receipt can be issued.
7. **MOTOR VEHICLE DEALERS** must be State licensed from the Department of Highway Safety and Motor Vehicles before a Local Business Tax Receipt can be issued. Please call 850-410-3797 for information.
8. **AUCTIONEERS** must have a State License * before a Local Business Tax Receipt can be issued. Please call 850-410-3937.
9. **REAL ESTATE BROKERS** must furnish Florida Real Estate Commission Certificate. Please call the Commission at 407-245-0314 and the Department of Business and Professional Regulation * for more information. Also, see important note 1 below.
10. **MORTGAGE BROKERS, MORTGAGE LENDERS, SECURITIES BROKERS, SECURITIES AGENTS, BANKS AND SAVINGS & LOAN ASSOCIATIONS** chartered in the State of Florida must obtain a State License from the Department of Financial Services before a Local Business Tax Receipt can be issued. Please call 850-410-9895
11. **MOBILE HOME PARKS, CHILD CARE FACILITIES, FAMILY DAY CARE FACILITIES, GROUP CARE HOMES, NURSING HOMES, TRAINING SALONS AND TANNING BOOTHS** are required to obtain a license from the Florida Department of Children and Families before a Local Business Tax Receipt can be issued. Please call 850-487-3166.
12. **ASSISTED LIVING FACILITIES, ADULT CARE CENTERS AND ADULT CONGREGATE LIVING FACILITIES** must have a State License from the Florida Agency for Health Care Administration's Adult Care Unit before a Local Business Tax Receipt can be issued. Please call 850-487-2515.
13. **NURSING HOMES, HOSPICES, AND CONVALESCENT HOMES** must have a State License from the Florida Agency for Health Care Administration's Long Term Care Unit before a Local Business Tax Receipt can be issued. Please call them at 850-488-5861 for details.
14. **HOSPITALS** must obtain a State License from the Florida AHCA Bureau of Health Facility Regulation's Hospital Unit. Please call 850-487-2717.
15. **PAWN BROKERS AND CONSIGNMENTS SHOPS** must obtain a Secondhand Dealers License from the Department of Revenue. Details can be found online at http://www.myflorida.com/dor/taxes/second_hand.html, or by calling 800-352-3671.
16. **BARBERS, BEAUTICIANS, DETECTIVE BUREAUS, PROFESSIONALS AND UNDERTAKERS** must provide a State Certificate issued by their respective State Boards. Details can be found online at www.myflorida.com, or from your State Board directly. Also, please see important note 1 below.
17. **FRESHWATER OR SALTWATER FISH PRODUCT RETAILERS AND WHOLESALERS** must obtain a State permit from the Florida Department of Agriculture and Consumer Services ** before a Local Business Tax Receipt can be issued.
18. **FIREWORKS RETAILERS** must register with the Florida Department of Financial Services, Division of the State Fire Marshall, Regulatory Licensing Section before a Local Business Tax Receipt can be issued. Please call 850-413-3624.
19. **INSURANCE AGENCIES** must register with the Florida Department of Financial Services before a Local Business Tax Receipt can be issued. Please call 850-413-3137.

1 IMPORTANT: PLEASE NOTE THAT A LOCAL BUSINESS TAX RECEIPT FOR AN OFFICE DOES NOT COVER PROFESSIONALS WORKING IN THAT OFFICE. Each person engaged in professions or occupations that require state licenses, registrations or certificates to conduct business (such as a barber, beautician, doctor, lawyer, Certified Public Accountant, nail technician, seller of travel, ect.) must apply for an **individual Local Business Tax Receipt** to perform work within the City

***THE FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION** provides online information about the licenses and certificates marked with an asterisk above. Please visit them at <http://www.state.fl.us/dbpr> or call them at 850-487-1395

****THE FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES** provides information about the licenses and regulations marked with a double-asterisk above. Visit them at <http://www.doacs.state.fl.us/onestop> or <http://www.freshfromflorida.com> or call them at 800 HELP FLA (800-435-7352).