COLLIER COUNTY BUSINESS TAX RECEIPT INSTRUCTIONS

PLEASE MAKE CHECK PAYABLE -- COLLIER COUNTY TAX COLLECTOR

SUBMIT APPLICATION TO: COLLIER COUNTY TAX COLLECTOR
BUSINESS TAX DEPARTMENT
2800 N. HORSESHOE DRIVE
NAPLES FL 34104
(239) 252-2477
FAX (239) 643-4788

HOW TO PREPARE A BUSINESS TAX APPLICATION

GENERAL INSTRUCTIONS: The Business Tax Application should be prepared whenever a new business is established to a new owner or location.

ITEM EXPLANATION:

1) **BUSINESS NAME** - The name under which you will do business. Proof of business name registration is required.
2) **ADDRESS OF BUSINESS LOCATION** - Enter the address of the business physical location.

2a) **RESIDENCE USED AS AN OFFICE** - Check yes or no for in-home occupation.

3) **BUSINESS MAILING ADDRESS** - Enter the address you want you mail sent to.
4) **BUSINESS OWNER OR QUALIFIER'S NAME** - Enter the name of the individual who owns the business or the qualifying agent for the company.
5) **OWNER OR QUALIFIER'S RESIDENTIAL ADDRESS** - Enter the address of the person identified in item 4.
6) **TELEPHONE** - Self explanatory.
7) **LEGAL FORM OF BUSINESS** - Check appropriate box.
8) **OPENING DATE OF BUSINESS OR DATE ASSUMED** - Enter approximate date or year the business was or will be opened.
9 **BUSINESS WITHIN CITY LIMITS OF NAPLES** - Is business physical location inside the city limits. Check yes or no.

9a) **FEDERAL IDENTIFICATION OR SOCIAL SECURITY NUMBER** - APPLICATION WILL NOT BE PROCESSED UNLESS THIS INFORMATION IS OBTAINED.

10) **TYPE OF BUSINESS CONDUCTED** - Enter a description of the service(s) or product(s) that will be for sale at the place of business.
11) **FILL IN APPROPRIATE AREAS** - Answer only the questions which pertain to your business.
12) **STATE LICENSE OR CERTIFICATE NUMBER** - Application will not be processed for contractors, attorneys and regulated professionals, unless a copy of the state license or certification is received.

COLLIER COUNTY BUSINESS TAX RECEIPT APPLICATION

2800 N. Horseshoe Drive, Naples, FL 34104
Make Check Payable to: Collier County Tax Collector
Phone: 239-252-2477 Fax: 239-643-4788 Website: www.colliertax.com

CHECKLIST

- ___ Print-out from Florida Dept. of State showing that the Corporation, LLC, or Fictitious name is active. (850-245-6052 or 6058) **www.sunbiz.org**
- ___ Copy of State license from Department of Business and Professional (850-487-1395) or Department of Health. (850-488-0595)
- ___ Copy of City Business Tax Receipt. (239-213-1800)
- ___ Copy of Motor Vehicle Repair Registration Certificate from Department of Agriculture. (800-435-7352)
- ___ Copy of Health inspection from Department of Hotels and Restaurants (850-487-1395) or Department of Agriculture. (800-435-7352)
- ___ Yellow Fire Compliance (list of fire districts enclosed)
- ___ Copy of Marco Zoning Certificate. (239-389-5000)
- ___ Completed Zoning application with appropriate fee made payable to: Board of County Commissioners. (239-252-5603)
- ___ Completed Business Tax Receipt application with appropriate fee made payable to: Collier County Tax Collector. (239-252-2477)
- ___ Copy of Drivers License with Home Address.
- ___ Other:
- ___ Please contact the Property Appraiser's office at 239-252-8145 regarding tangible tax.

CHECK ONE:

- ___ Original Application _____
- ___ Transfer of License # _____
- ___ Renewal of License # _____

Date: _____
Classification _____
Code Number _____ - _____ - _____
License Amount _____

1) CORPORATE NAME - _____

1a) DBA NAME - _____

1b) BUSINESS OWNER OR QUALIFIER'S NAME - _____

2) PHYSICAL ADDRESS - _____
(No P.O. Box allowed)

2a) IS RESIDENCE USED AS AN OFFICE - ___ **Yes** ___ **No**

3) OWNER OR QUALIFIER'S RESIDENTIAL ADDRESS - _____

4) BUSINESS MAILING ADDRESS - _____
Street City Zip

5) TELEPHONE - Business: _____ Home: _____

6) LEGAL FORM OF BUSINESS: ___ Sole Proprietorship ___ Partnership ___ Corporation ___ LLC ___ LLP

7) OPENING DATE OF BUSINESS OR DATE ASSUMED - _____

8) OFFICE WITHIN CITY LIMITS OF NAPLES - ___ Yes ___ No If Yes, City License No. _____

9) SOCIAL SECURITY NO. or FEDERAL EMPLOYER IDENTIFICATION NO.

_____ - _____ - _____ _____ - _____ *see back of application for explanation

9a) TYPE OF BUSINESS CONDUCTED: _____

10) NUMBER OF EMPLOYEES - Including number of owners: _____

11) WILL THE BUSINESS STORE, HANDLE, USE, OR GENERATE ANY AMOUNT OF HAZARDOUS SUBSTANCES OR HAZARDOUS WASTES? (fuels/oils, paints, solvents, chemicals, etc.)
___ **Yes** ___ **No**

12) FILL IN THE APPROPRIATE AREAS -
a) Rental units (motel/hotel/apts.) Number of units: _____
b) Seating Capacity (rest./cafes, etc) Number of seats: _____
c) Number of coin-operated machines owned by business or individual: _____

13) STATE LICENSE OR CERTIFICATION NUMBER - _____
Must have photo copy of state license if state licensed and certified

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE TO THE BEST OF MY KNOWLEDGE.

xxxAPPLICANT'S SIGNATURE: X _____ **DATE:** _____

(Owner and/or representative of business) **TITLE:** _____

******THIS LICENSE IS NON-REFUNDABLE FOR BUSINESS STATED ABOVE******

SECTION A, B, AND C FOR OFFICE USE ONLY

THIS SECTION TO BE FILLED OUT BY CONTRACTORS/BCC LICENSING BOARD

SECTION A

Classification of Contractor: _____ County Certification Number: _____

Department Supervisor _____ Date: _____

THIS SECTION TO BE COMPLETED BY PLANNING SERVICES

SECTION B

_____ Business is an in-home occupation and the applicant has agreed to adhere to the requirements as set forth in the Collier County Zoning Ordinance.

_____ Business **DOES COMPLY** with the Collier County Zoning Ordinance. **PROPERTY ZONED** _____

Signed: _____ Title: _____ Date: _____

Comments: _____

_____

_____

THIS SECTION TO BE COMPLETED BY THE HEALTH DEPARTMENT

SECTION C

_____ Business **DOES COMPLY** with the local and/or State requirements.

Signed: _____ Title: _____ Date: _____

*** In accordance with Florida Statute 205.0535(6), we require you to provide us with either a Federal Employer Identification Number (FEIN) or a Social Security number.**

Have you ...

_____ Decided on your business organization?

_____ Checked with Collier County Impact Fee Administration for any impact fees that may have to be paid prior to Zoning approval? (doesn't apply to Home Occupations) 239-252-2991

_____ Registered your business name? (You must register the name under which you do business with the Department of State, Division of Corporations. For further information, call 1-850-245-6052 or 1-800-245- 6058).

_____ Filed for a Federal I.D. number? 1-800-829-1040

_____ Obtained the proper state professional license with Department of Business & Professional Regulation (1- 850-487-1395) or Department of Health? (1-850-488-0595)

_____ Obtained your City Business Tax Receipt first if located within City limits? 239-213-1800

_____ If selling cigarettes or alcohol, applied for a Florida State Beverage license? 1-850-487-1395

_____ Have you received your Notice of Fire Compliance certificate from your local fire district serving your commercial location? Contact your local fire district for an appointment. **(In home occupations are exempt).**

_____ If providing public food service, have you applied for a health inspection with the Department of Business & Professional Regulation (1-850-487-1395) or Department of Agriculture & Consumer Services? (1-800-435- 7352)

_____ Obtained unemployment compensation coverage? 1-850-245-7105

_____ Obtained sales tax number, forms and payment schedule? 239-348-7565

_____ Checked Worker's Compensation status? 1-800-342-1741

_____ Checked Zoning regulations? (Applications can be faxed to you) 239-252-5603

_____ Obtained registration from the Department of Agriculture & Consumer Services? 1-800-435-7352

_____ If you are no longer in business, you must cancel your Business Tax Receipt in writing.

_____ Obtained Tangible Personal Property I.D.? (239) 252-8145

Not all items may apply.

BUSINESS TAX RECEIPT FEE STRUCTURE

CONTRACTORS*

1-10	EMPLOYEES	$ 18.00
11-20	EMPLOYEES	36.00
21-30	EMPLOYEES	54.00
31-40	EMPLOYEES	72.00
41-50	EMPLOYEES	90.00
51-100	EMPLOYEES	225.00
101-150	EMPLOYEES	337.50
151-200	EMPLOYEES	450.00
201&UP	EMPLOYEES	468.75

MANUFACTURING*

1-10	EMPLOYEES	$ 30.00
11-20	EMPLOYEES	60.00
21-30	EMPLOYEES	90.00
31-40	EMPLOYEES	120.00
41-50	EMPLOYEES	180.00
51 & UP	EMPLOYEES	225.00

PUBLIC SERVICE*

1-5	EMPLOYEES	$ 22.00
6-10	EMPLOYEES	54.00
11-15	EMPLOYEES	80.00
16-20	EMPLOYEES	112.00
21&UP	EMPLOYEES	150.00
OWNER ONLY-NO EMP.		10.00

RESTAURANTS

1-30	SEATS	$ 30.00
31-74	SEATS	60.00
75-149	SEATS	90.00
150&UP	SEATS	120.00
CARRY OUT		30.00
DRIVE-IN		60.00
EACH MOBILE UNIT		50.00
CATERING		50.00

*If the number of employees have changed, you must indicate this on your renewal slip and increase your fee accordingly.

WHOLESALE BUSINESS

FLAT RATE $30.00

RETAIL SALES

FLAT RATE $30.00

PROFESSIONAL

FLAT RATE $30.00

MISCELLANEOUS BUSINESS

FLAT RATE $100.00

Oct. 1-Oct. 30 - an additional 10% of license fee; Nov. 1-Nov. 30-an additional 15% or license fee; Dec. 1-Dec.31-an additional 20% of license fee; Jan. 1 and after-an additional 25% of license fee, plus a collection fee not to exceed $10.00

*** HALF YEAR RATES EFFECTIVE FOR NEW BUSINESSES FROM FEB 1ST TO MID-JUNE***

GENERAL INFORMATION

CHILD CARE

The Department of Health & Rehabilitative Services, Dept. of Children Youth and Family Services is responsible for the licensing and inspection of child care facilities and family day care homes. Child care means the care and supervision of a child on a regular basis for less than 24 hours a day for which a payment is made. A family day care home is an occupied residence that provides day care for no more than five unrelated preschool children. School-age siblings of those children may also be cared for provided the total number of children does not exceed ten.

To register your child care or day care facility, please call the State of Florida Department of Health and Rehabilitative Services, Children Youth and Family Services, (239) 643-3908.

CONTRACTORS

If you are a contractor or a sub-contractor and you are offering to perform any services regulated by the Contractor's License Department, you will be required to have a valid certificate of competency. For an application, please call the Contractor's Licensing Department at (239)252-2431.

FOOD SERVICES

The Department of Business Regulations Division of Hotels/Restaurants and the Department of Agriculture & Consumer Services are responsible for licensing and inspecting any food service/food related business. This inspection would include vehicles building, etc. where food is prepared, served or sold for consumption. (This includes vending machines.) For more information please call 1-800-435-7352 or 1-800-226-7359.

HAZARDOUS WASTE

Businesses that generate Hazardous Waste are subject to federal and state restrictions. Please contact Collier County Pollution Control Dept., Environmental Services Division at (239)252-2502 for assistance.

TANGIBLE PERSONAL PROPERTY

This refers to property (furniture, equipment, machinery, inventory) owned by a commercial or residential business. Please call the County Appraiser's Office at (239)252-8145 for the proper forms.

HOME OCCUPATIONS

In all cases, the home occupation must be the secondary use of the building. (It must be used mainly as a dwelling place.) Other restrictions are listed in the Home Occupation Zoning Guidelines, which you may obtain at the Development Services Center, 2800 Horseshoe Drive.

COMMERCIAL

Commercial business locations are required to obtain a Zoning Certificate from the Zoning & Planning Department. Prior to signing a lease or contract for purchase at a specified location, you should:

1.) Verify Growth Management Plan consistency.
2.) Verify that the Zoning District in which the business is located allows the type of business you are interested in beginning/operating.
    a.) Allow Planning Services staff to check the specific site to ensure:
        1.) Adequate parking exists for your type of business.
        2.) Proper separation requirements are met for establishments where alcoholic beverages will be consumed.
        3.) Building is in conformance with all other provisions of the Collier County Zoning Ordinance.

If your location has changed, and you are in the unincorporated part of collier county, you must obtain a Zoning Certificate from the Planning Department before your location can be changed on your Business Tax Receipt. Planning Departments phone number is (239)252-2400.

FIRE/GOING OUT OF BUSINESS PERMIT

A permit is required for any sale held in a way as to cause the public to believe that the goods for sale will be damaged from a fire or business is liquidating inventory as they are going out of business. You must obtain this permit from the Business Tax Department before you can run any articles in the newspaper. For more information call (239)252-2477.