

APPLICATION REQUIREMENTS

A Business Tax Receipt Application signed by the owner/officer

Owner/firm member/corporate officer names, mailing addresses, & contact information

Business name, location, & nature

Federal Employer Identification Number (FEIN) or A U.S. Social Security Number

(if the applicant does not have a U.S. issued SS# one must obtain an Individual Taxpayer Identification Number via a W7-Form provided and issued by the IRS)

If Applicable:

Proof of an “Active” Fictitious Name Registration or with the Florida Corporation Charter

A copy of appropriate licenses or certificates issued by any State or Federal Agency with an “Active” status

Affidavit for Permitted Home Business (for permitted home occupations)

Note: Additional items may be required prior to issuance.

Local Business Tax Receipt Applications are available on the Town’s website at www.longboatkey.org

Or applicants may wish to visit Town Hall.

CONTACT INFORMATION

Florida Department of Business & Professional Regulations (DBPR)
1-850-487-1395
www.MyFloridaLicense.com

Florida Department of Agriculture & Consumer Services
1-800-435-7352
www.doacs.state.fl.us/onestop

Florida Department of Financial Services
1-850-410-9895
www.myfloridafo.com

Florida Department of Corporations & Fictitious Name Registration
1-850-245-6051
www.sunbiz.org

Sarasota County Tax Collector
Local Business Tax Receipt
1-941-861-8300
www.sarasotataxcollector.com

Sarasota County Property Appraiser
Tangible Personal Property Tax
1-941-861-8200
<http://www.sc-pa.com>

Manatee County Property Appraiser
Tangible Personal Property Tax
1-941-748-8208
www.manateepao.com



Town of Longboat Key
501 Bay Isles Road
Longboat Key, Fl. 34228
Phone: 941.316.1999
Fax: 941.316.1656

TOWN OF LONGBOAT KEY

AN INFORMATIONAL GUIDE TO LOCAL BUSINESS TAX RECEIPTS

RENEWALS, FEE SCHEDULES & CATEGORY TYPES

A Business Tax Receipt (BTR) is required for the privilege of engaging in or managing any business, profession, or occupation within the Town of Longboat Key.

FLORIDA STATUTE 205

A Business Tax Receipt is required if one represents to the public by sign, internet site, printed matter, etc.

TOWN CODE CHAPTER 111.03

A business tax receipt must be applied for, obtained and the business tax paid before any business, occupation, or profession is commenced, carried on or engaged in for the current business tax year.

FREQUENTLY ASKED QUESTIONS

Q: What is a Business Tax Receipt (BTR)?

A: A BTR is proof of payment of the business tax which is required prior to any business opening or starting. This includes rental properties.

Q: How do I apply for a BTR?

A: Applications are available on the Town's website (www.longboatkey.org) or may be obtained from the Town Clerk's Office.

Q: How long does it take to get a BTR?

A: Turn around times vary depending on the time of year. Typically, the turn around is 3-5 days.

Q: Where should I display the BTR?

A: The Receipt shall be displayed conspicuously at the place of business, visible to the public, and to any compliance officer.

Q: Do I need a BTR to rent out my property?

A: Yes, a BTR is required for those who wish to rent out their property. Category D1 lists hotels, motels, and other tourism units that are rented for less than 30 consecutive days. The D2 category includes residential apartments, condos, and homes that are rented for more than 30 consecutive days. Please find the fee schedule to determine the appropriate fees.

Q: Who is exempt from having a BTR?

A: Florida Statutes 205.162, 205.171 & 205.192 provide exemption information for the following: Religious, charitable and educational institutions, certain disabled persons, the aged, widows with minor dependents, disabled veterans and their un-remarried spouses may be exempt. If one qualifies to receive the exemption an Exemption Affidavit is required.

BTR's are paid annually for the fiscal year beginning October 1st through September 30th. New BTR accounts, in which a business starts on or after April 1st shall be reduced by 50%. Renewals are mailed each August and payment is due no later than September 30th so to avoid possible penalty charges.

Penalty charges may total up to 25% of the base fee for delinquent payment. Businesses operating without a BTR are subject to a 25% penalty in addition to any delinquency fees.

FEE SCHEDULE

Local Business Tax fees are determined by business category type. This information is determined by Town Code Chapter 111.

A(1) COMMERCIAL/PROFESSIONAL (based on # of employees/staff)	
1-15	\$82.95
16-30	\$103.95
31-60	\$154.35
61-100	\$204.75
101-200	\$408.45
201 +	\$612.15

A(2) REAL ESTATE OFFICE BROKER OF RECORD	
	\$82.95

B FINANCIAL	
commercial banks, savings, loans, mortgage companies	
	\$306.60

C DEVELOPERS (based on # of employees/staff)	
1-10	\$326.55
11-25	\$490.35
26 +	\$653.10

D(1) ACCOMODATIONS/LEASING/RENTALS (hotels, motels, or other tourism units rented for less than 30 consecutive days based on # of units)	
1-3	\$86.10
4-50	\$103.95
51-100	\$154.35
101-200	\$204.75
201 +	\$256.20

D(2) ACCOMODATIONS/LEASING/RENTALS (residential apartments/condos/homes rented for more than 30 consecutive days)	
Per unit	\$33.60

E RESTAURANTS (based on # of seats)	
1-50	\$103.95
51-100	\$154.35
101-200	\$154.35
101-200	\$204.75
201 +	\$256.20

F HOME PERMITTED OCCUPATIONS	
	\$82.95

G INSURANCE COMPANIES	
insurance companies writing any class of insurance upon any person/property within the Town	
	\$115.50

H OTHER	
businesses, professions or occupations not listed in subsections (A) - (G)	
	\$33.60