FAOS

Am I exempt from paying a local business tax?

Certain businesses may be exempt from paying for their business tax receipt. Some exemptions include disabled persons and veterans, religious tenants and charitable organizations. If this applies, fill out an exemption form along with documentation for consideration.

Do I need a local business tax receipt if I am located outside city limits?

No, if you operate within Clearwater city limits, but your business is located outside of the city, you do not need a local business tax receipt from Clearwater.

My business is opening April 1, am I required to pay a full year's business tax?

Any businesses opening April 1 through Sept. 30 will be charged a half fee.

Do I need just one local business tax receipt for my business?

Each location of a business is required to have its own local business tax receipt. If there are multiple licensed professionals, such as lawyers, medical professionals, tattoo artists, etc., working at one location, each individual professional will be required to obtain a local business tax receipt.

What is merchant inventory?

Merchant inventory is required information for businesses that sell merchandise. Your merchant inventory is calculated as how much money you have spent on the inventory you intend to sell. This amount is for the inventory you have on hand and excludes tobacco and alcohol.

How do I update my merchant inventory amount?

If you have received your renewal notice for your local business tax and noticed your merchant inventory has changed, send an email with your new inventory amount to BTR@myclearwater.com before payment is submitted.

Is a background check required prior to opening my business?

Only certain businesses require a background check to be conducted. A few of these businesses include but are not limited to anyone applying for an alcohol license through the state, massage therapists, the sales of used appliances, daycare facilities and transportation services.

How are my fees calculated?

The fees for a local business tax receipt will differ based on the business type. All rates and charges can be found in our city's municipal Code of Ordinances under Apendix A, XXVII: Business Tax.

PLANNING & DEVELOPMENT DEPARTMENT CODE COMPLIANCE DIVISION

100 S. Myrtle Ave. Clearwater, FL 33756

MyClearwater.com/BTR

BTR@MyClearwater.com

727-562-4005

USEFUL CONTACTS

Florida Department of Business and Professional Regulation

MyFloridaLicense.com 850-487-1395

Florida Division of Corporations

dos.fl.gov/sunbiz 850-245-6000

Florida Department of Health

FloridaHealth.gov 850-245-4444

Florida Department of Agriculture and Consumer Services

fdacs.gov 1-800-435-7352 or 1-800-352-9832

Pinellas County Construction Licensing Board

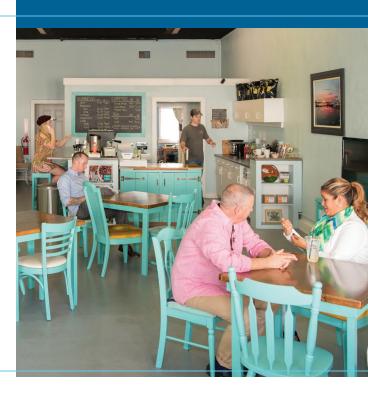
pcclb.com 727-582-3100

Pinellas County Property Appraiser's Office

pcpao.gov 727-464-3207

Florida Department of Revenue FloridaRevenue.com

OBTAINING A BUSINESS TAX RECEIPT



Quick Guide



LOCAL BUSINESS TAX RECEIPTS (BTRs)

Florida State Statute Chapter 205 defines a "local business tax" as "the fees charged and method by which a local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction." A local business tax receipt is required by the city of Clearwater for collecting ANY revenue within city limits. Operating without a local business tax may result in a citation.

Applications and other required documentation can be found MyClearwater.com/BTR.

ANNUAL RENEWAL: Local business tax receipts are required to be renewed annually by Sept. 30. Failure to renew your business tax before this date will result in delinquent fees being added.

If building permits are required or open, they must be completed and a Certificate of Occupancy, or certificate of completion, must be issued prior to issuance of local business tax receipt.

A local business tax receipt should be obtained as your last step before operating your business.

LICENSED PROFESSIONALS

Businesses such as a doctor's or lawyer's office will not require a business tax receipt for the business itself, but they do need a business tax receipt for each licensed professional working at the location.

Businesses such as a massage or tattoo studio require a local business tax receipt for the establishment as well as one for each licensed professional working there.

When applying, attach copies of your license either issued through the Department of Business and Professional Regulation or the Florida Department of Health.

HOME BASED BUSINESSES

A home-based business is any business that is "conducted in whole or in part within a dwelling unit or legal accessory structure on the same property..." (Ordinance No. 3-1102). A home-based business affidavit is required when submitting your application for a local business tax receipt. This document can be found at MyClearwater.com/BTR.

BEFORE OPENING YOUR BUSINESS

Register your LLC or DBA with SunBiz.

dos.fl.gov/sunbiz 850-245-6000

Obtain an Employer ID (EIN) number from the IRS. IRS.gov

Verify if your physical business address is located within the city of Clearwater by checking the Pinellas County Property Appraiser's Office. If the tax district shows CW, CWD, or CWDO, this address is within city limits. pcpao.gov, 727-464-3207

DO YOU NEED STATE LICENSING?

Apply for a license with the Department of Business and Professional Regulation if your business falls into one of these categories: alcohol and/or tobacco sales, cosmetology, contractor, hotel or restaurant.

MyFloridaLicense.com, 850-487-1395

Apply for a license with the Florida Department of Health if your business falls into one of these categories: physicians, registered nurses, tattoo artist and establishment, massage therapist and establishments, etc.

FloridaHealth.gov, 850-245-4444

All contractors should apply for a license with the Pinellas County Construction Licensing Board, as well as, DBPR (see above).

pcclb.com, 727-582-3100

Apply for a license with the Florida Department of Agriculture and Consumer Services if your business falls into one of these categories: CBD sales, prepackaged foods, bakeries, etc.

fdacs.gov, 1-800-435-7352 or 1-800-352-9832

CHANGES TO YOUR BUSINESS

A new application is required for any major changes to your business such as physical location, business name, or ownership. If you are going out of business, send an email requesting your account be closed along with your business tax receipt account number, physical business address and closure date to BTR@MyClearwater.com.

RESIDENTIAL AND COMMERCIAL RENTALS

A residential rental business tax receipt is required for all residential properties being rented out to tenants, which are only permitted in certain areas of the city. If you plan to rent short term, contact the department prior to listing your property to determine eligibility based on ordinances.

An application for a residential rental business tax receipt can be found at **MyClearwater.com/BTR**. If the owner of the property is based out of state, a local representative is required to be put on file. This representative must be based in Pinellas, Hillsborough, Pasco, Manatee, or Sarasota County.

A local business tax receipt is required for commercial rentals as well. When applying for a commercial rental business tax receipt, include the number of units being leased. The application is the same application that is used for a standard business tax receipt.

CONTRACTORS

All licensed contractors based within Clearwater city limits are required to obtain a local business tax receipt.

When applying, attach copies of your certificate of insurance, workers' compensation or exemption and general liability policies with the city of Clearwater Planning and Development Department listed as the certificate holder and your license issued through the Department of Business and Professional Regulation.

Professionals working within city limits that DO NOT have a state license issued through the Department of Business and Professional Regulation or county license issued through the Pinellas County Construction Licensing Board must first register their business with the city's Planning and Development Department prior to obtaining permits. Documents required for registering a contractor can be found at MyClearwater.com/BTR. All journeymen must be registered under a general contractor.



