

# CITY OF TARPON SPRINGS, FLORIDA

## LOCAL BUSINESS TAX RECEIPT RENEWAL INSTRUCTIONS

2024 - 2025

### DUE DATE & DELINQUENT PENALTIES

Please return your renewal with payment as soon as possible but **no later than September 30, 2024** to avoid penalties. Renewals received after September 30, 2024 are subject to penalties. Please read these instructions carefully and be sure to include all required documentation and payment with your renewal.

Your current local business tax receipt **will expire on September 30, 2024**. All local business taxes are due and payable on or before September 30<sup>th</sup> of each year. Local business taxes not renewed by September 30, 2024 will be delinquent and penalties imposed in accordance with § 205.053, Florida Statutes and local ordinances as shown below.

**ONLINE RENEWAL** – Please visit [www.ctsfl.us](http://www.ctsfl.us) and click on the business license information link on the City homepage. This will bring you the local business tax page where you have the ability to renew online.

### PENALTIES FOR DELINQUENT LOCAL BUSINESS TAXES

Payment Date	Penalty (Percent of Tax)
By September 30, 2024	None
October 1, 2024 through October 31, 2024	10%
November 1, 2024 through November 30, 2024	15%
December 1, 2024 through December 31, 2024	20%
January 1, 2025 through February 28, 2025	25%
March 1, 2025 and thereafter	25% plus \$250.00**

**\*\*Additional Penalties:** Any person who engages in any business, occupation, or profession who does not pay the required local business tax within 150 days after the initial notice of tax due, and who does not obtain the required receipt prior to March 1, 2025 is subject to **an additional penalty of \$250.00** and civil actions and penalties, including court costs, reasonable attorneys' fees, and additional administrative costs incurred as a result of collection efforts.

### FREQUENTLY ASKED QUESTIONS

#### Q: I'M OUT OF BUSINESS OR MY BUSINESS HAS RELOCATED OUTSIDE OF THE CITY OF TARPON SPRINGS?

**A:** *If you are no longer in business or you have relocated your business outside the City, please complete and sign in the box at the bottom and return the renewal form so that we may verify your business closure and inactivate your local business tax receipt. There is no fee for this service. If we do not receive notification of your relocation or closing, the City will presume you are still operating a business and you could face penalties and formal code enforcement action.*

#### Q: I'VE MADE CHANGES TO BUSINESS INFORMATION?

**A:** *If you have changed your name, home address, business name, mailing address or if there are any other items which require correction or updating please complete a new application and submit to the Building Development Department.*

#### Q: I'M RELOCATING MY BUSINESS TO ANOTHER LOCATION WITHIN THE CITY OF TARPON SPRINGS?

**A:** *If you have relocated or are planning to relocate your business from one location to another location within the City then you must transfer the local business tax receipt to the new location. To do so you must complete a new local business tax application, which can be found on our website at [www.ctsfl.us](http://www.ctsfl.us), submit with renewal form along with the transfer fee. The business may be transferred from one location to another location within the City upon payment of a transfer fee of up to 10 percent of the annual business tax, but not less than \$3 nor more than \$25.*

**Q: I'VE SOLD MY BUSINESS?**

**A:** *If you sold the business, please notify us of the buyer's name, address, telephone number, email, etc. Local business tax receipts may be transferred to a new owner when there is a bona fide sale of the business upon completion of a new local business tax application, which can be found on our website at [www.ctsfl.us](http://www.ctsfl.us), and payment of a transfer fee of up to 10 percent of the annual business tax, but not less than \$3 nor more than \$25, and presentation of the original receipt and evidence of the sale.*

**Q: I'M EXEMPT FROM PAYMENT OF LOCAL BUSINESS TAXES**

**A:** *Even businesses that are "exempt" from payment of local business taxes are required to return the renewal notice in order to renew their local business tax receipt. If there are any informational changes, documents or other items, which require corrections or updating please provide these as well so that we can update our records.*

**DOCUMENTS REQUIRED FOR CERTAIN BUSINESSES**

For the following businesses please include the described documents with your renewal. **Your renewal will not be processed if these documents are not received.**

**Assisted Living Facilities / Long Term Care Facilities / Nursing Homes:** A copy of the license issued by the Florida Agency for Health Care Administration (AHCA).

**Child Care Facilities:** A copy of children's center license issued by the Pinellas County Health Department.

**Contractors / Specialty Contractors:** All contractors licensed and regulated through the Florida Department of Business and Professional Regulation (DBPR) and/or the Pinellas County Construction Licensing Board (PCCLB).

State Certified Contractors

Those contractors who are certified through the DBPR shall submit the following:

- A copy of the active license issued by the DBPR.
- A copy of an active PCCLB registration -OR- a Certificate of Insurance with the City of Tarpon Springs as a Certificate Holder and Worker's Compensation Certificate or Certificate of Exemption for Worker's Compensation.

Pinellas County Certified Contractors

Those contractors who are certified through the PCCLB by exam or reciprocity shall submit the following:

- A copy of an active PCCLB registration.
- If your profession requires registration through DBPR, you must submit a copy of that registration as well.

**Fertilizer Applicators:** A copy of Green Industries Best Management Practices (GI-BMP) certificate and a copy of FDACS LTD Commercial Fertilizer Applicator license.

**Hotel / Food Service / Restaurants:** A copy of current license from Hotel and Restaurant or Dept. of Agriculture / Food Safety

**Landscape Maintenance:** A copy of (Best Management Practice) BMP certificate.

**Motor Vehicle Repair (MVR):** A copy of the MVR registration issued by the Florida Department of Agriculture and Consumer Services.

**Physicians / Nail Techs / Massage Therapists:** A copy of current state license.

**DON'T DELAY - RENEW TODAY!**

If you have any questions regarding your renewal notice please visit or contact the Building Development Department at the address or telephone number listed below.

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Office (727) 942-5617 ~ [dsinfo@ctsfl.us](mailto:dsinfo@ctsfl.us) ~ [www.ctsfl.us](http://www.ctsfl.us)