

City of Port St. Lucie

Business Tax Division
121 S.W. Port St. Lucie Blvd, Bldg B
Port St. Lucie, Fl. 34984
Phone: (772) 344-4356
Fax: (772) 344-4355



Business Tax Receipt Application

For your convenience, the City of Port St Lucie business tax receipt application form is now available in PDF format. The City of Port St. Lucie currently cannot accept electronic forms. The business tax receipt form must be filled out, signed, notarized and sent via regular mail or brought to the address listed on the application. Please do not send cash. Make your check or money order payable to the "City of Port St. Lucie."

OBTAINING A BUSINESS TAX RECEIPT

Every person who operates a business within the City limits of Port St Lucie must obtain a Business Tax Receipt and comply with all provisions of the City Municipal Code.

The business tax receipt is also required from the St. Lucie County Tax Collectors Office. Their office is located at City Center, 1664 SE Walton Rd, Port St. Lucie. You can contact their office at (772) 337-5650.

HOW TO OBTAIN A BUSINESS TAX RECEIPT

Application forms may be obtained from the Business Tax Office at City Hall, 121 SW Port St Lucie Blvd Bldg B, Port St Lucie, or you can download a Business Tax Receipt Application at www.cityofpsl.com. For those who prefer correspondence by mail, you can request a business tax application by calling (772) 344-4356.

All portions of the business tax receipt application pertaining to your business must be completed.

OCCUPANCY USE AND ZONING REVIEW

In addition to completing the application for a Business Tax Receipt, all businesses located within commercial zoning districts of the City of Port St. Lucie are required to complete the Occupancy Use and Zoning Review application. We encourage you to check with the Planning & Zoning office to determine whether your business's intended use is permitted in that particular zoning district prior to submitting your application for a Business Tax Receipt.

"Model homes" that change use to "single family residence" are also required to complete the Occupancy Use and Zoning review.

BUSINESS TAX FEE

All businesses are required to pay the required business tax. Business Tax Receipts applied for after starting a business are subject to a penalty. Please contact the Business Tax Office for details.

Revenue received from the Business Tax Receipt is deposited into the City's General Fund.

CHANGE OF BUSINESS ADDRESS

If your business intends to relocate within the City, request an application form from the Business Tax Office and note on the form that this is for a change of address. There is a \$12.50 administrative fee for this transaction a \$75.00 Change of Occupancy Use & Zoning Review fee for commercially located businesses and state charges of \$2.00 BIC and \$2.00 FBC.

DISPLAY OF YOUR BUSINESS TAX RECEIPT

All Business Tax certificates must be displayed on the premises. For businesses not having a fixed address within the City, the license must be carried on the person.

PROHIBITED ACTIVITIES

Soliciting is by permit issued through the City of Port St Lucie Police Department (772) 871-5000.

RENEWAL OF YOUR BUSINESS TAX RECEIPT

Business Tax Receipts expire on September 30th. There is a penalty, if you pay after the expiration day.

As a courtesy, business tax receipt renewal notices are mailed to each registered business in the City July 1st. However, there is no obligation for the City to advise you that your license must be renewed.

It is the responsibility of each business to keep its business tax receipt current. If you do not receive a renewal notice, contact the Business Tax Office 772-344-4356.

Make checks payable to: CITY OF PORT ST LUCIE

Mailing Address: City of Port St. Lucie
Attn: Business Tax Office
121 SW Port St. Lucie Blvd, Bldg B
Port St Lucie, Florida. 34984

Or

Office hours are 8:00 A.M. to 4:30 P.M. Monday to Friday
We accept Mastercard, Visa or American Express in our office only

Business Startup Information

1. **Incorporation:** If you plan to do business as a corporation, you must register with the Secretary of State. Call the Corporate Information Department (850) 245-6058 www.sunbiz.org.
2. **Business Name:** If your business does not operate as a corporation and you plan to run your business under a name other than your own full name, you will need to register the business with a "fictitious" name. Call the Secretary of the State (850) 245-6058 www.sunbiz.org.
3. **City License:** If your business is in the City of Port St Lucie, you'll need to obtain a Business Tax Certificate (occupational license) from both the City and County. Call City Hall, Business Tax Division (772) 344-4356. Call the St. Lucie Tax Collector's Office (772) 337-5650.

County License: If your business is outside the city but inside the county, you will need a Business Tax Certificate County (occupational license). Call the St. Lucie Tax Collector's Office (772) 337-5650.
4. **State License:** The State of Florida requires people in more than 50 regulated professions, from pharmacists to barbers, to obtain special licenses or certificates. Call the state Department of Business and Professional Regulation (850) 487-1395 www.myflorida.com.
5. **Sales Tax Certificates:** The State Florida requires retail stores and some other businesses to collect sales tax. Businesses must apply for a sales tax certificate. In St. Lucie County, call the state Department of Revenue (772) 429-2900 www.myflorida.com.
6. **Corporate Income Tax:** Corporations in Florida must pay the state's corporate income tax. Call the State Department of Revenue (1-800-352-3671) www.myflorida.com.
7. **Personal Property Tax:** St. Lucie Tax Collector taxes the personal property of businesses (i.e., business equipment). Call the St. Lucie County Property Appraiser (772) 462-1000
8. **Employee Tax Information:** If you hire employees, you must withhold payroll tax. Contact the Internal Revenue service at (850) 942-8995 or (1-800-829-1040) www.irs.gov/.
9. **Employer Identification Number:** All businesses except sole proprietorships with no employees must register for a federal identification number. Call the Internal Revenue Service (1-800-829-1040) www.irs.gov/.
10. **Federal Income Tax Withholding and Social Security Tax:** Employers must withhold from salaries of their employees for federal tax purposes. They also must pay Social Security taxes. Call the Internal Revenue Service (1-800-829-1040) www.irs.gov/.
11. **Federal Unemployment Tax:** Most businesses with one or more employees must contribute to a federal fund that pays unemployment insurance to workers that have been laid off. Call the Internal Revenue Service (1-800-829-1040) www.irs.gov/.
12. **State Unemployment Tax:** Businesses must also pay into a state fund that pays unemployment insurance. Call the Department of Revenue (1-800-482-8293).
13. **Worker's Compensation:** Companies with four or more employees must pay into a state fund that compensates workers who are injured on the job. In construction businesses, the rules that apply are stricter. Call the state Compliance Division of Workers Compensation (850) 488-2713 www.fldfs.com/.
14. **Health Department Information:** People, who open, own or operate restaurant, hotel, or other food service businesses, need to comply with health regulations. Call the State Department of Business and Professional Regulation (1-850-487-1395) www.myflorida.com/dbpr/ and the St Lucie County Health Department (772) 873-4900 or Department of Agriculture 800-435-7352.
15. **Zoning:** Business owners must make sure that the business they want to conduct is permitted on the property that the business will be located. Call the City of Port St. Lucie Planning Department (772) 871-5212 www.cityofpsl.com
16. **New Employee Hire Reporting Requirements:** Federal and State law requires employers to report all new/rehire employees who work in the State of Florida to whom the employer anticipates paying earnings. Employees should be reported even if they work only one day and are terminated. This reporting requirement is part of the Personal Responsibility and Work Opportunity Act of 1996. Call (850) 656-3343 <https://newhirereporting.com/fl-newhire>.
17. **Department of Agriculture:** There are various businesses that are governed by the Florida Department of Agriculture. If you are starting a small business, check with Department of Agriculture (800) 435-7352. www.doacs.state.fl.us.

There may be other start-up requirements that your business must comply with. It is the responsibility of the business owner to insure that all of the start-up requirements are met.

City of Port St Lucie Business Tax Requirements

Frequently asked questions when starting a business inside the City limits of Port St. Lucie:

Who needs a Tax Certificate and Why?

Any person or business having a location within the city limits of Port St Lucie that engages in any business activity must pay a business tax and obtain a Business Tax Receipt.

Business Tax Receipts expire September 30 and may be renewed on or after July 1 of each year. On October 1, they are delinquent and subject to penalties each month thereafter. New tax receipts are issued at any time during the year and are prorated April 1.

A Business Tax Receipt (formerly called occupational license) is issued by the City of Port St Lucie Business Tax Division for the privilege of engaging in any business, occupation or profession. Anyone providing merchandise or services to the public, even through a one-person company or home-based occupation, must obtain a Business Tax Receipt. A City of Port St Lucie Business Tax Receipt does not replace or eliminate any other city or state requirements for taxes or licenses. Businesses that open for business prior to obtaining a Business Tax Receipt are subject to a 25% penalty on the assessed business tax. This penalty and the penalties for late renewal of the Business Tax Receipt are pursuant to the Florida State Statute 205.053, which states:

1. All business tax receipts shall be renewed by the appropriate taxing agency beginning July 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year. If September 30 falls on a weekend or holiday, the tax is due and payable on or before the first working day following September 30. Provisions for partial business tax receipts may be made in the resolution or ordinance authorizing such tax receipts. Business Tax Receipts that are not renewed when due and payable are delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. However, the total delinquency penalty may not exceed 25 percent of the business tax receipt for the delinquent establishment.
2. Any person who engages in any business, occupation, or profession covered by this chapter, who does not pay the required business tax receipt within 150 days after the initial notice of tax due, and who does not obtain the required business tax receipt is subject to civil actions and penalties, including court costs, reasonable attorneys' fees, additional administrative costs incurred as a result of collection efforts, and a penalty of up to \$250.

CODE COMPLIANCE

The Code Compliance Department would like to welcome your business to Port St Lucie. We wish you success in your endeavors, and would like you to be aware of a few regulations that would be of interest to your business.

- All vehicles in parking lot need to be operable and have a current tag displayed.
- Parking on grass/landscaped areas is prohibited.
- Working outside of bay not permitted.
- Open storage of materials/items outside not permitted.
- No signage shall be placed at business without approved permit.
- Blocking ingress/egress not permitted.
- Building owner shall maintain all approved elements of an approved site plan including landscape, appearance and other site development procedures.

We thank you in advance for complying with the Port St Lucie Code of Ordinances. It takes all of us working together to preserve the beauty of our community and ensure the health, safety and welfare of our residents. If we can assist you in the future, please call our office at (772) 871-5010.

City of Port St. Lucie Code of Ordinance 158.217 (F). Business tax certificate required

(F) **Home Occupation.** A home occupation as defined herein shall be permitted within an area zoned residential, subject to the following provisions:

- (1) The holder of the home occupation may have employees engaged in the business provided that not more than one (1) of said employees, except those who reside in the home, report to or work at the site of the home occupation.
- (2) The home occupation shall use no more than two hundred (200) square feet of total floor area.
- (3) The use of the dwelling for the home occupation shall be clearly incidental and secondary to its use for dwelling purposes. The occupation shall not change the character of the dwelling or reveal from the exterior that the dwelling is being utilized for use other than dwelling purposes. There shall be no display of stock for sale or trade located upon the premises, and no article shall be sold or offered for sale except such as may be produced on the premises or is utilized in conjunction with the home occupation. The manufacturing of a product for resale shall not be produced with mechanical or electrical equipment which is not normally found in a dwelling and considered as purely a domestic implement.
- (4) Any use of a dwelling contrary to these provisions or which creates or may create objectionable noises, fumes, odors, dust, electrical interference, or greater than normal residential traffic shall be expressly prohibited.
- (5) Any individual who promotes or solicits a home occupation by displaying, advertising, or using in any fashion his home address or telephone; who provides or conducts a home occupation as defined herein; or who proffers home occupation services as defined herein shall be required to obtain a business tax receipt therefore. The offering of articles for sale in isolated situations shall not be considered as a home occupation or require permit and tax receipt.
- (6) Application for a home business tax receipt shall be made to the city, setting forth the address of the subject premises, the type of home occupation desired, and the area of the dwelling to be utilized for same. The City may inspect the subject premises to verify full compliance of the proposed home occupation usage with the provisions of the ordinance. Upon approval of the application, the City shall issue a tax receipt for the home occupation.
- (7) Real estate brokers licensed pursuant to Chapter 475, Florida Statutes, may conduct their business as a home occupation and place their broker's license at their place of residence. In addition to a single employee, a real estate broker is permitted to have two (2) real estate sales associates licensed pursuant to Chapter 475, Florida Statutes. The associates may place their license with a real estate broker conducting business as a home occupation provided the real estate broker home occupation shall be conducted in accordance with and conform to all of the above conditions and restrictions as otherwise established for home occupations.

Separate business tax for each location and business activity

A tax receipt shall be obtained for each location including branches of the business within the city as if the branch or location were a separate business, unless prohibited by F.S. CH. 205. A tax receipt shall also be obtained for each unique and different type of business activity. Whenever any business, occupation or profession shall fall into more than one of the classifications contained in the schedule set forth in this article, such occupation, business, or profession shall be required to comply with the tax requirements and to pay the business tax imposed under or pertaining to each classification or privilege. All business activities shall be assigned to at least one of the approved classifications.

How do I apply for a Tax Certificate?

The Application for a City of Port St. Lucie Business Tax Certificate can be obtained by calling (772) 344-4356 or visiting the office located at the Municipal Complex 121 SW Port St Lucie Blvd, Building B