



Business Tax Office-City Hall

228 S. Massachusetts Ave

Lakeland, FL 33801

BusinessTaxOffice@Lakelandgov.net

Business Tax Receipt Requirements

A **Business Tax Receipt** (Formerly an Occupational License) is a requirement by the city for all businesses operating within city limits, and must be paid yearly. A receipt for payment of the Business Tax is commonly known as Business Tax "Receipt" (BTR). An individual or business that pays the Business Tax is only granted the privilege of doing business within city limits. Payment of such does not constitute the approval of any governing authority responsible for overseeing and/or regulating a trade, practice, activity or service, etc. Most Business Tax fees are based on square footage, number of employees and/or category of profession. Actual Business Tax fees are determined after contacting the **Business Tax Office** -863-834-6025. In addition, a Polk County Business Tax receipt is required as well.

To apply for a Business Tax Receipt contact:

City of Lakeland Business Tax Office

228 S. Massachusetts Ave

Lakeland, FL 33801

Main: 863-834-6025

BusinessTaxOffice@Lakelandgov.net

<https://lakelandgov.net/departments/community-economic-development/economic-development/business-tax/>

Polk County Tax Collector's Office

916 N. Massachusetts Ave.

Lakeland, FL 33801

Main: 863-534-4700

<https://www.polktaxes.com/services/local-business-taxes/>

*****Reminder– The appropriate Zoning designation is necessary for ALL businesses, including home based businesses*****

Requirements:

1. **Fictitious Name Registration**– if you do not use your full name (First & Last) in your business name, the State of Florida requires you to register. To register contact the Department of State Division of Corporations (850)245-6058 or register on-line <https://dos.fl.gov/sunbiz/>
2. **Federal Employer ID– IRS Lakeland Office**– 223 Harden Blvd. Lakeland, FL 33803. Phone (863)904-3399 or visit their website at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
3. **Florida Sales tax Certificate– Department of Revenue**– 115 S. Missouri Ave #202. Lakeland, FL 33801. Phone (863)499-2260 or visit their website at https://floridarevenue.com/taxes/taxesfees/Pages/annual_resale_certificate_sut.aspx

Additional requirements may include:

- **State Licensure-**

Department of Business and Professional Regulation (850)487-1395 or visit their website at <https://www2.myfloridalicense.com/>

required for professional businesses such as attorneys, automobile repair/sales, banking/finance, contractors, cosmetology, engineering, food/lodging, tobacco/alcohol, pest control, real estate and tattoo shops. .

The Florida Department of Health (850)245-4444 or visit their website at <https://www.floridahealth.gov/> required for health Occupations

Florida Department of Agriculture and Consumer Services(850)245-5520 or visit their website at <https://www.fdacs.gov/> required for the sales of vitamins, supplements, pre-packaged foods, coffee shops, bakeries, ice cream shops, as well as autobody shops and vehicle repair shops.

- **Safety Inspection-** Lakeland Fire Department (863)834-8201 maybe required for in specific cases, call to verify if an inspection is needed.