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BUSINESS TAX RECEIPT INFORMATION

The City of Crystal River is a business friendly community. We are eager to help small and large business owners succeed in opening and operating their business in the city limits of Crystal River. This information explains the Business Tax Receipt and its process. Items underlined and in blue font are hyperlinks to related information. Specific contact numbers for city staff whose departments are mentioned can be found at the end of this article.

- **Is a local business tax receipt required?** The business tax receipt has been part of Florida State Statute for over one hundred years and is required by any person who maintains a permanent business location or branch office within the municipality, and any one engaging in or managing any business, profession or occupation within its jurisdiction. The Statute goes as far as setting forth a fee structure and penalties for engaging in business without first obtaining a business tax receipt or completing timely renewals. You can read the statute in [F.S. 205](#).
- **Is this also required for home occupation businesses?** Yes. Additionally, only certain types of businesses are allowed as home occupations in the City. Please read [City Ordinance 5.01.01 - Home Occupations](#) or refer to the available hand-out. Verify zoning and building requirements by calling Development Services or discuss the business requirements with the Business Licensing Official.
- **Are there any exemptions in obtaining a business tax receipt?** Yes. For a full list of exemptions, please refer to F.S. 205. Entities meeting specific definitions as religious and charitable institutions, schools, and enterprises such as farm and aquaculture are exempt. Individual real estate brokers or real estate agents are also exempt.
- **Why does the local business tax requirement exist?** In addition to the general purpose of taxes supporting the local municipality and area development, it serves as an initial step to prevent fraud and safeguard the public. It is a means to ensure businesses and professionals are registered or licensed with the appropriate State agencies (so the State may monitor ongoing education and conduct inspections as applicable), the commercial location meets zoning requirements and its building is safe for operation and public use.
- **Do I pay the City of Crystal River or Citrus County Tax Collector Office for my business tax receipt?** If your business is located or operates in the city limits, apply for a business tax receipt with the City. If you are unsure if an address is inside city limits, you may check the address via [Citrus County Property Appraiser Address Search](#). You are welcome to contact either tax office to inquire. Additionally, see the next item.
- **If I have a business tax receipt (or business license) from another jurisdiction, do I still need a business tax receipt from the City?** Possibly, but not always. You may need to obtain an Out of Town Registration with the City. While some jurisdictions do require dual receipts for all businesses, the City and Citrus County do not require it across the board. Please call us to discuss how your business operates to determine

what is required. *If you relocated your business from another jurisdiction, you must register and be authorized by the new jurisdiction (city or county) before opening or engaging in business. Please know fees may be reduced or altogether waived.

- **Does the City offer any exemptions to the business tax receipt fee?** Glad you asked – Yes! There are criteria set forth in city ordinances and state statutes for fee exemptions. The business tax receipt is still required for the business, but certain business owners may be eligible for a full or partial tax fee waiver. Refer to the two Fee Exemption forms (state and local levels) in the Forms section to see if you qualify.
- **Where do I start?** It is always a good idea to obtain zoning and building requirements first. Call Development Services for assistance to check if your prospective business location meets requirements and if any building permits, a certificate of use, or inspections will be needed. You are able to check the zoning map and allowances via [City of Crystal River Zoning Map](#), [Zoning & Permitted Uses](#), and [Table of Permitted Uses](#). (A business tax receipt will not be issued, and it is possible water services will not be turned on, without Development Services' verification of zoning compliance. The Zoning and Building Authorization section at the end of the Business Tax Receipt Application is not a substitute for applying for any permits or inspections that may be required – its purpose is verification the business location and building has met requirements.)
- **Complete the City Business Tax Receipt Application.** Only a certified agent of the business can sign the application. If the business tax receipt is not being issued in the applicant's legal name or authority cannot be established via Sunbiz, certification that qualifies the applicant to apply for the business tax receipt is required.
- **What information and documents are needed to obtain a business tax receipt?** Check the Business Tax Receipt Forms and Information tab for requirement checklists for both standard items needed for all businesses and there may be a checklist for your specific business type. If information for your business type is not listed or if you have any questions, please call 352-795-4216, ext. 342.
- **Do I have to provide a copy of my State or Federal issued licenses, permits, or registrations?** Yes. If any State or Federal agency requires a license, permit, or registration for your profession or business, it/they must be provided with the application. In accordance with Florida Statute, no business tax receipt can be issued or renewed without these items being provided. [F.S. 205.194](#)
- **What else do I need to provide?** Please review the Standard Requirements Checklist for general information and check if there is a hand-out available for your specific business type.
- **How much is a business tax in the City?** Fees are assessed based on the type of business in accordance with [Fees Ordinance 11-14](#). If a checklist is available for your business type, the fee is included on the bottom of the form. You are also welcomed to contact us to make inquiry. Payments accepted are cash, check, (or for a nominal fee from the processing company) debit or credit card. They may be paid in person, mail, City Hall's drop box, or over the phone. Online payment is not available.
- **How long is a business tax receipt valid?** A business tax receipt is not valid for more than 1 year, and all receipts expire on September 30 of each year. You may renew your tax receipt any time between July 1st and September 30th, annually. (The water community may find it helpful to think of renewal season normally occurring

around scallop season.) Accounts that have not completed the renewal process become delinquent effective October 1st and are subject to late fees, penalties, and possible court action in accordance with F.S. 205.053. Delinquent accounts include accounts with the tax paid in full but missing required documentation or out-of-date Sunbiz registration.

- **Do I have to pay anything if I close or move my business?** Simply notify us in writing (email is acceptable) to close or change your account. There is no charge to close the business profile with the City of Crystal River and we may also be able to provide you with useful information regarding the closure. If you are completing a “turn-key” sale of the business, the existing owner pays nothing for the closure and the new owner, who must register the business to their name and pays \$3 transfer fee for the new tax receipt. The fee for a change of location is also \$3, as this is the minimum fee allowed per State Statute.

- **Who do I call?** We appreciate our local businesses in the City of Crystal River and want to help you navigate the opening of your business. Please contact us with any questions.

Business Tax Receipts:	352-795-4216, ext. 342	mharkovich@crystalriverfl.org
Zoning & Permitting:	352-795-4216, ext. 306	jrehberg@crystalriverfl.org
Inspections (Fire & Building):	352-795-4216, ext. 317	ecopeland@crystalriverfl.org