

Lee County Local Business Tax Account Application Checklist

To obtain a Lee County Local Business Tax Account, you will need to complete and submit a Local Business Tax Account Application and provide the following marked information:

Business Name

- If the business is operating under a name other than a name that uses your full legal name, is a corporate name; or is a registered trademark, a Fictitious Name Registration is required. Registering a Fictitious Name can be done by either completing the Fictitious Name Registration application that is available at any of the Tax Collector's offices or by registering online at <http://www.sunbiz.org>.

Zoning Requirements

- If the business is located within the city limits of Fort Myers, Bonita Springs, Cape Coral or Sanibel, or the Town of Fort Myers Beach, a city local business tax receipt must be obtained before applying for a county business tax receipt. Fort Myers Beach provides a business tax receipt for a limited number of business types; contact their office for all zoning and business tax receipt requirements. Bonita Springs does not issue business tax receipts at this time, however, zoning approval is required to obtain a county business tax receipt; contact their office for all zoning requirements.

City zoning and licensing agencies are located as follows:

Bonita Springs	9220 Bonita Beach Road Suite 109	(239) 444-6150
Cape Coral	1015 Cultural Park Blvd	(239) 574-0430
Fort Myers	1825 Hendry Street	(239) 321-7990
Fort Myers Beach	2523 Estero Blvd	(239) 765-0202
Sanibel	800 Dunlop Road	(239) 472-9615

- All businesses within Lee County but not within one of the city limits indicated above are required to obtain zoning approval. The lower portion of the Lee County local business tax account application must be completed by Community Development or a *Certificate of Use* must be provided to obtain a business tax receipt. Community Development is located at 1500 Monroe Street, Fort Myers, and can be contacted at (239) 533-8329 for zoning requirements and fees.
- Businesses located outside of Lee County will provide a copy of the business' current home-base city or county local business tax receipt before a Lee County local business tax receipt can be issued.

EIN or Social Security

- An Employer ID Number (EIN) or Social Security Number is required prior to issuance of a local business tax account. To determine whether or not the business requires an EIN complete Form SS-4 provided either by the IRS or available online at <http://www.irs.gov/> under the Businesses section of the website. In accordance with Florida Statutes, social security numbers are collected only if the business is operating as an individual, and are used for governmental purposes only.

Required Certificates or Licenses

- Contractors are required to provide a copy of a current State Certified Contractor's License or a Lee County Competency Card. A current letter of approval for a certificate of competency from the Lee County Licensing Board will be accepted in lieu of a Lee County Competency Card. For specific competency licensing information please contact Lee County Licensing at 1500 Monroe Street, Fort Myers, (239) 533-8895.
- Professionals such as nurses, therapists, etc. are regulated and licensed by the Department of Health. A current copy of this license is required when applying for a Local Business Tax Account. For more information with regards to licensing please contact the Florida Department of Health at (850) 488-0595 or their website: <http://www.doh.state.fl.us/mqa>.
- A Department of Agriculture certificate is required for businesses such as: auto repair; paint and body shop; telemarketing; travel sales; health or physical fitness studio; pawnbroker; etc. A current copy of this certificate is required when applying for a Local Business Tax Account. For more information regarding certification please contact the Department of Agriculture at 1-800-435-7352 or their website: <http://www.doacs.state.fl.us/onestop/index.html>.

- Pest Control companies are required to obtain a certificate from the Bureau of Entomology and Pest Control (BEPC). A current copy of this certificate is required when applying for a Local Business Tax Account. For more information regarding certification please contact BEPC at (850) 921-4177 or their website: <http://doacs.state.fl.us/onestop/aes/pestcont.html>.
- The Department of Business and Professional Regulation (DBPR) issues a certificate for such businesses as hotels, motels and restaurants. A current copy of this certificate is required when applying for a Local Business Tax Account. For more information regarding certification for hotels, motels and restaurants please contact DBPR at 2295 Victoria Street, Suite #133, Joseph D'Alessandro Center, Ft. Myers, FL 33901-3884, (239) 338-2373 or at their website: <http://www.state.fl.us/dbpr/index.shtml>.
- The Department of Business and Professional Regulation (DBPR) issues certificates for such businesses as certified public accountants, contractors, real estate brokers, salons, etc. Please contact DBPR at (850) 487-1395 or at their website: <http://www.state.fl.us/dbpr/index.shtml> for additional certification requirements.

License Transfers

- Complete a new Lee County local business tax account application.
- Submit the original Lee County local business tax receipt.
- Provide a copy of the Bill of Sale or other documentation for proof of ownership change.
- Transfer fee of \$3.00 applies to ownership and physical location transfers.
- For additional account transfer requirements contact the Tax Collector's office at (239) 533-6000.

Other Additional Information

- A business that operates under such categories as property maintenance, miscellaneous maintenance, miscellaneous repair service, etc. is very restrictive in nature. A local business tax receipt to perform these services does not allow a licensee to enter into repair, installation or construction in the building trades or specialty fields. The owner of this type of business needs to submit a signed Miscellaneous Maintenance Affidavit that can be obtained from any of the Lee County Tax Collector's offices.

Business Tax Fees (Includes a \$20.00 Hazardous Waste Surcharge per Resolution 94-07-14)

	<u>Full Year Fee</u>	<u>½ Year Fee (April – June)</u>	<u>¼ Year Fee (July-Sept)</u>
Local Business Tax Fee	\$50.00	\$25.00	\$12.50

To obtain fees for Flea Markets, Special Events, Transient Merchants, or Going Out of Business/Fire Sales contact the Lee County Tax Collector at (239) 533-6000.

Lee County Tax Collector's Office Locations

Office Hours: Monday through Friday 8:30 a.m. to 5:00 p.m. (except for holiday closings)
Phone: (239) 533-6000

Fort Myers Office
(Constitutional Complex)
2480 Thompson Street
Fort Myers, FL 33901

North Fort Myers Office
(Merchants Crossing Shopping Ctr)
15201 N. Cleveland Avenue
North Fort Myers, FL 33903

South Fort Myers Office
(Pine Ridge Government Complex)
15680 Pine Ridge Road
Fort Myers, FL 33908

Cape Coral Office
(Government Building)
1039 SE 9th Avenue #102
Cape Coral, FL 33990

Lehigh Office
(DeLaCruz Professional Centre)
3114 Lee Boulevard
Lehigh Acres, FL 33936

Bonita Office
(1 Mile North of Post Office on Old 41)
25300 Bernwood Drive
Bonita Springs, FL 34135

Application Instructions

Line 1 Nature (type) of Business: Please describe the type of business that will be conducted.

Line 2 Business Name (DBA): The business name is the name that the business will be using when conducting business, advertising, and for identification purposes. If the business is operating under a name other than the owner's full legal name, a Fictitious Name Registration is required. The business is exempt from filing a fictitious name registration if it is one of the following: a corporate name; registered trademark; limited liability company; or general partnership, each of which should be registered with the State of Florida. If the business is in fact exempt from filing a fictitious name registration, place an "X" in the box that best indicates the reason for exemption. **EIN/SS #:** Employer Identification Number (EIN) is also known as a federal tax identification number. In accordance with Florida Statutes, social security numbers are collected only if the business is operating as an individual, and are used for governmental purposes only.

Line 3 Owner/Professional/Qualifier Name: The business owner(s) name would consist of one of the following: a person's name if owned by a sole proprietor; two or more persons' names if owned by a partnership; or a corporation name.

Line 4 County/State License or Certification (Professionals, Contractors, Restaurants, etc.): Businesses or professions that are regulated by county or state agencies are required to provide a copy of the current license or certificate. Agencies and **examples** of the types of businesses/professions they are responsible for regulating are as follows:

<u>Agency</u>	<u>Type of Business/Profession</u>	<u>Phone</u>
Lee County Contractor Licensing	Contractors	239.533.5895
Florida Department of Health	Nurses, Therapists, Day Care, etc.	850.488.0595
Department of Agriculture	Auto Repair, Fitness Studio, etc.	800.435.7352
Bureau of Entomology and Pest Control	Bug and Pest Control	850.921.4177
Department of Business and Professional Regulation	CPA, Real Estate Agent, Hotel, etc.	850.487.1395

Important: The name on this application and on the county/state license or certificate must **match exactly**, including middle initials, in order for the application to be processed.

Line 5 Street Address of Business: The physical address is the actual location of the business as approved by either county or city zoning. A P.O. Box is not acceptable as it is not adequate for zoning purposes.

Mailing Address: Include the mailing address if it is different from the physical address. This address can be a P.O. Box.

Line 6 Business Phone Number: The business phone number would be the actual phone number customers would utilize.
Alternate Phone Number: The alternate phone number would be one of the following: the sole proprietor; an owner in a partnership; or an officer of the corporation.

Line 7 Place an "X" in the appropriate box to indicate whether the street address is a residential or commercial property.

Line 8 Place an "X" in the appropriate box to indicate whether the street address is located within the city limits.

Line 9 Date business began or will begin accepting payment for services:

- Businesses located in Lee County indicate the date the business started taking payment for services.
- Businesses located outside of Lee County, please indicate the date the business started operating within Lee County.

Businesses located within the city limits of Fort Myers, Cape Coral, Sanibel or Fort Myers Beach

Obtain a city local business tax receipt from the cities indicated above before submitting an application for a Lee County local business tax account. Fort Myers Beach provides a city local business tax receipt for a very limited amount of business types. Please contact their office for all zoning and business tax receipt requirements.

Zoning for Businesses Located in Unincorporated Lee County:

County ordinance 07-02 requires all businesses to have zoning compliance. Applicants can call Community Development at 239.533.8329 for zoning requirements and fees.

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(Payment required at time of application)

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