#### **LOCAL BUSINESS TAX**

- Local Business Tax is defined as: a tax for operating a business within the City limits of Venice. Previously known as an Occupational License.
- Tax receipts are issued according to the fiscal year, beginning October 1 and ending September 30

#### DO YOU NEED TO APPLY?

- Businesses with a physical address located within the City of Venice must apply. Contractors operating within the city but without a physical address within city limits should contact the Building Division for a contractor registration.
- All business are subject to zoning approval. Speak with a Planner before entering any contractual obligations to ensure the business is a permitted use at a location.
- Moving into an existing building which had a previous owner will require a new certificate of occupancy per Florida State Law. This will require either: a letter from a registered design professional with a code evaluation showing the building/space is in compliance with current code requirements, or a set of plans for the proposed modifications that will need to be done to bring the space into compliance.
- Each location of a business is considered a separate business and a separate local business tax receipt is required for each location.

NOTE: Please refer to City of Venice Code of Ordinances Section 66-101 through 118, Local Business Tax for complete guidelines.

## PLANNING & ZONING STAFF

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### **BTR**

## A Citizen's Guide to Zoning District Standards

# Local Business Tax Receipts

Planning and Zoning Department

### BTR

#### **EXEMPTIONS**

The following exemptions are held from paying a local business tax:

- Disabled persons
- Disabled veterans
- · Farms, horticultural products, etc.
- Religious tenets
- Charitable organizations

#### **PENALTIES**

Failure to renew local business tax receipts by October 1 are considered delinquent and subject to penalty:

- Required payment of 10% for the month of October
- An additional 5% penalty for each month of delinquency thereafter until paid.
- Penalty shall not exceed 25% of the local business tax for the establishment.

#### **RENEWAL**

 To renew your Business Tax Receipt, you can make a payment on the City of Venice Online Services page.

## CHECKLIST FOR SUBMITTAL OF APPLICATION

- 1. Business Tax Receipt Application
- 2. New Tenant Occupancy or Home Occupation Application
- 3. Document from *Sunbiz Division of Corporations* that reflects an active business
- For a home occupation only: if the home is being rented, approval in writing from the landlord must be submitted \*
- 5. <u>If applicable</u>: a specialty license by the *Florida Department of Business* & *Professional Regulation* \*
- For Venice Farmer's Market only: approval in writing from the Market Manager must be submitted \*
- 7. <u>If applicable</u>: the business EIN issued by the IRS \*

## ADDITIONAL REQUIREMENTS

- Businesses need to obtain a Sarasota County business tax receipt. Apply online at the Sarasota Tax Collectors Office or call (941) 861-8300, Option 3 for information.
- Some businesses may need to register with the Florida Department of Revenue as well. For advice on how or what to file through the Florida Department of Revenue, consult with an attorney or certified public accountant.
- All Grand Opening signs or Coming Soon signs require a permit for zoning approval.
- After filing for a local business tax receipt, business owners will be notified of any inspections needed.

#### **FORMS AND APPLICATIONS**

All necessary forms and applications can be obtained by visiting the Planning and Zoning Department at City Hall or by contacting Ilona Krigsman at 941-882-7446 or ikrigsman@venicefl.gov.

Planning and Zoning Department 401 W. Venice Ave. Venice, FL 34285 941-486-2626 www.venicegov.com

<sup>\*</sup> May not be required for all businesses