



# City of Williston

50 N.W. Main St. P.O. Drawer 160 Williston, Florida 32696-0160  
Building Department Phone (352) 528-3060 Fax (352) 528-2877

## Local Business Taxes

The Local Business Tax (formerly known as Occupational License) is required of any individual or entity business, or profession in The City of Williston, unless specifically exempted. A Local Business Tax Receipt is required for each location you operate your business from that's located within our City limits, and one for each [category of business](#) you conduct. When you pay a Local Business Tax, you receive a Local Business Tax Receipt, which is valid for one year, from October 1 through September 30. Tax rates vary, depending on your business classification.

A business tax receipt is exempted (not required) of any charitable, religious; fundraising, certain disabled persons, the aged, and widows with minor dependents, veterans, spouses of veterans and certain servicemembers, and low-income persons. (FL Statutes [205.055](#), [205.162](#), [205.191,192](#), [409.2554](#)) Applicants for exemptions must provide the required documentation in order to qualify for the exemption.

Renewal notices are mailed to valid Local Business Tax Receipt holders annually on July 1st to the address on record. The annual renewal period is July 1 through September 30. All unpaid Business Tax Receipts become delinquent October 1 and are assessed a penalty.

October 1	10% penalty
November 1	15% penalty
December 1	20% penalty
January 1	25% penalty
February 1	\$250.00 penalty pursuant to Florida Statute 205.053
March 1	Legal action filed

If you do not receive your renewal notice, you should contact the City of Williston Building Department at 352-528-3060 or email [planning.assistant@willistonfl.org](mailto:planning.assistant@willistonfl.org)

- COPIES OF STATE OR COUNTY CERTIFICATIONS/LICENSE (if applicable):
  - Dept. of Business and Professional Regulation.....(850) 487-1395
  - Levy County Dept. of Health .....(352) 486-5300
  - State of Florida Dept. of Health .....(850) 488-0595
  - State of Florida, Dept. of Agriculture and Consumer Services .....(800) 435-7352
  - Florida Division of Hotel & Restaurants .....(850) 487-1395
  - Florida Office of Financial Regulation ..... (850) 410-9805

# **Frequently Asked Questions**

## **What else do I need to conduct business?**

A new business application, along with all coordinating documents. In addition, there may be local, state, and federal regulations that pertain to the type of business you wish to conduct.

## **What if I buy an existing business?**

If you purchase an existing business, you will need to:

- Surrender the previous owner's current business tax receipt.
- Complete an [application](#) and pay the transfer fee.
- Completed Bill of Sale

A corrected business Tax receipt will be issued. (If your occupation is regulated by the Department of Professional Regulations, State of Florida, or any other regulatory boards you must present a corrected copy of the certification or registration, showing the changes before the business tax receipt may be transferred.)

## **What if I change locations?**

If your previous and new business are located within the City Limits, fill out a new application and your current business tax receipt and transfer fee of 10%.

## **What if I have multiple locations?**

Businesses with multiple locations in The City of Williston are required to have a business tax receipt for each location.

## **What if I don't pay by October 1?**

Florida Statutes provide that a late renewal must include a penalty of 10% for the month of October, plus an additional 5% penalty for each month of delinquency thereafter until paid, not to exceed 25% of the business tax. If you conduct business without a business tax receipt, you will be subject to a penalty of 25% of the tax due plus additional penalties. In addition, operating without a business tax receipt is a misdemeanor punishable by a \$250 fine if not in compliance within 150 days of notice of the amount due.

## **What if I go out of business?**

Notify The City of Williston's Building Department in writing or email [planning.assistant@willistonfl.org](mailto:planning.assistant@willistonfl.org) , and provide the business tax receipt account to be purged or deactivated.

## **Where should I display the business tax receipt?**

The receipt must be displayed conspicuously at the place of business, visible to the public, and to a Code Enforcement Officer.

## **When is a City business tax receipt required?**

The business tax receipt is required before a business begins operation.

## **When does the City business tax receipt expire?**

Annually, on September 30.

## **When is a "Fictitious Name" filing required?**

- If you are using the owner's first name, last name, initials or anything else besides the FULL name, that is considered a fictitious name (e.g. - D/B/A John's Enterprises). You will need to register with the Florida Department of State Division of Corporations (1-850-245-6059 or [www.sunbiz.org](http://www.sunbiz.org).) Corporations can be registered on this site as well.
- If you choose to register a fictitious name, you will need to provide the fictitious name registration or the Articles of Incorporation at the time of application.
- If you use ONLY your FULL LEGAL name as the business name, you will not need to register your business name with the state.

## **How do I apply for the county business tax receipt?**

You may apply, in person, at City Hall or you may [download the application](#) from our website and email it to [planning.assistant@willistonfl.org](mailto:planning.assistant@willistonfl.org) for processing.

You are responsible to determine compliance with zoning and licensing requirements.

## **How do I obtain a sales tax number and/or a FEIN?**

- For a sales tax ID, contact the Florida Department of Revenue at 850-488-6800
- For an FEID number, contact the Internal Revenue Service at 800-829-4933 or for forms call 800-829-3676.



# Business Tax Certificate Application

## City of Williston, Florida –Community Development Department

50 NW Main St, P.O. Drawer 160, Williston, FL 32696  
Phone: 352-528-3060 Fax: 352-528-2877 [www.willistonfl.org](http://www.willistonfl.org)

### APPLICANT INFORMATION

Applicants Name: \_\_\_\_\_ Date: \_\_\_\_\_

Business Address \_\_\_\_\_

Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

Do you qualify for a fee exemption pursuant to State Law? Yes ☐ No ☐ (If yes, complete an APPLICATION FOR LOCAL BUSINESS TAX RECEIPT EXEMPTION and provide proof as required by law.)

### BUSINESS INFORMATION

Business Name: \_\_\_\_\_

Mailing Address if different: \_\_\_\_\_

Federal ID No.: \_\_\_\_\_

Description of Business: \_\_\_\_\_

Telephone #: \_\_\_\_\_ Fax #: \_\_\_\_\_ Email: \_\_\_\_\_

Type of Business: (Check One) ☐ Sole Proprietorship ☐ Corporation ☐ Limited Liability Company (LLC) ☐ Partnership ☐ Other

Fictitious Name Registration :( Check One) Yes ☐ No ☐ (If yes, provide proof of registration as required by F.S 205.023)

Complete the following sections applicable to your business:

Beginning Retail Sales Inventory at close of your last business year: \$\$ \_\_\_\_\_

Total Floor Area (Square feet): \_\_\_\_\_

Number of off street paved parking: \_\_\_\_\_

Number of Employees: \_\_\_\_\_ Restaurant Seats: \_\_\_\_\_

Gasoline Pumps: \_\_\_\_\_ Apartment/Rooms: \_\_\_\_\_ Car/Truck/Trailer Rentals: \_\_\_\_\_

Vehicles: \_\_\_\_\_ Beauty/Barber Chairs: \_\_\_\_\_ Vending Machines: \_\_\_\_\_

Tanning Booths: \_\_\_\_\_ Video Machines: \_\_\_\_\_ Pool Tables: \_\_\_\_\_

Other Please Specify: \_\_\_\_\_

**Applicant's Affirmation:** I, the undersigned, do hereby certify that the information given in this application is complete and accurate, and I understand that to make false statements within this application may result in denial of application and possible legal action, If granted a Business Tax Receipt, I agree to operate within all applicable City and State laws, and to notify the City of any of the information I have given changes. I further understand that no portion of the Business Tax is refundable, and in the event of non-compliance this application and Business Tax Receipt shall be subject to revocation.

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

**CERTAIN TYPES OF BUSINESSES MAY REQUIRE LICENSES WITH THE STATE & COUNTY. IT IS THE BUSINESS OWNER'S RESPONSIBILITY TO RESEARCH AND FILE ALL STATE OF FLORIDA LICENSES (850-487-1395) AND LEVY COUNTY LICENSES (352-486-5301).**

**COPIES OF STATE/COUNTY LICENSES OR CERTIFICATES MUST ACCOMPANY THIS APPLICATION.**

OFFICE USE ONLY	
APPROVALS	INITIALS / DATE
ZONING	
BUILDING	
FIRE	
OTHER	