

## CITY OF LAKELAND - - - REQUIREMENTS FOR A CITY BUSINESS TAX RECEIPT

**Business Tax Receipt (formerly Occupational License)** – The City of Lakeland requires all businesses located and/or operating inside city limits of Lakeland to pay an annual business tax. A receipt for payment of the Business Tax is commonly referred to as a Business Tax “Receipt”. An individual or business that pays the Business Tax is only granted the privilege of doing business within the 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, # of workers and/or a category of profession. Business Tax fee determined after completion of application with the Business Tax Office.

1. If a business location address is inside the city limits, a City and a Polk County Business Tax Receipt is required.

**CITY OF LAKELAND: (863)834-6025**

City Hall  
228 S Massachusetts Av  
Lakeland, FL

**County: (863)534-4731**

Business Tax Office  
County Tax Collectors Office  
430 E Main St Bartow, FL

- - or - -

Lakeland Branch  
Polk County Government Office  
930 E Parker St Lakeland, FL

**City’s Website: [www.lakelandgov.net](http://www.lakelandgov.net)** Then click into City Departments – Community Development – Business Tax Office. You will be able to pull up Requirements, check fees for business tax receipts, pull up new business lists (monthly) – and check current active business tax receipts.

**\*\*\*PLEASE NOTE – TO MAKE APPLICATION, YOU MUST APPLY IN PERSON AT CITY HALL\*\*\* Any questions call (863)834-6025.**

2. Apply with **Building Inspection Division (834-6012)** for a Certificate of Occupancy –**(\$45.00 fee)** Most home businesses (mail & phone only) will **not** require this step, unless such business is a daycare, assisted living or any residential site zoned commercial.

**Note: Proper zoning is required for all home businesses.**

After completion of the Certificate of Occupancy application, you will need to call the **Fire Department** to set up an appointment for an inspection – (863-834-8201). This inspection must be completed before the Certificate of Occupancy can be issued.

**Sign Requirements:** If you are adding or changing any signage on the outside of the property, a **permit will be required** from the Building Inspection Division – **(834-6012)**

**Other Requirements**

1. State Sales Tax number - Department of Revenue – 115 S Missouri Av #202 (2<sup>nd</sup> floor) - **(499-2260)**
2. Social Security # -or- Federal Employer ID# 1-800-829-3676  
Federal Tax Information 1-800-829-1040  
Internal Revenue Service @ 2133 Harden Blvd (Federal Building)
3. Fictitious Name Registration - Department of State - Division of Corporations - **(850) 488-9000**  
If you do not use your full name (first & last) in your business name – **the State of Florida requires you to file.**  
**We have the packets available to customers or on-line @ [www.sunbiz.org](http://www.sunbiz.org)**  
**(Fee of \$50.00 to be sent with registration)**
4. **Restaurants - - - Contact: Division of Hotels & Restaurants (DBPR) – Tallahassee (850)487-1395**  
**County Health Unit – (863) 499-2550 Required county permit for daycare, mobile home parks, etc.**
5. **Retail - - - ALL pre-packaged food, vitamins, supplements & open food items MUST CONTACT - Florida Department of Agriculture & Consumer Services – Tallahassee (850) 245-5520**
6. State Licensure also required for professional businesses such as **attorneys, automobile repair/sales, banking/finance, contractors, cosmetology, engineering, food/lodging, health occupations, pest control & real estate.**