

Business Tax Office FAQ

Unless stated otherwise, all businesses operating inside city limits must apply for a Business Tax Receipt (formerly known as Occupational License) through the Business Tax Office by calling (863) 834-6025

- What do I need to start a business?

Although some business ventures might need some additional requirements, all businesses need the first 2 first steps-

Requirements:

1. **Fictitious Name Registration**– if you do not use your full name (First & Last) in your business name, the State of Florida requires you to register your business name. Contact the Department of State Division of Corporations (850)245-6058 *or* register on-line <https://dos.fl.gov/sunbiz/>
2. **Federal Employer ID (EIN)– IRS Lakeland Office**– 2133 Harden Blvd. Lakeland, FL 33803. Phone (863)904-3399 or visit their website at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
3. **Florida Sales Tax Certificate– Department of Revenue**– 115 S. Missouri Ave #202 Lakeland, FL 33801. Phone (863)499-2260 or visit their website at https://floridarevenue.com/taxes/taxesfees/Pages/annual_resale_certificate_sut.aspx

Additional requirements may include:

- **State Licensure-**

Department of Business and Professional Regulation (850)487-1395 or visit their website at <https://www2.myfloridalicense.com/>

required for professional businesses such as attorneys, banking/finance, contractors, cosmetology, engineering, food/lodging, tobacco/alcohol, pest control, real estate, and tattoo shops.

The Florida Department of Health (850)245-4444 or visit their website at <https://www.floridahealth.gov/> required for health occupations.

Florida Department of Agriculture and Consumer Services (850)245-5520 or visit their website at <https://www.fdacs.gov/> required for the sales of vitamins, supplements, pre-packaged foods, coffee shops, bakeries, ice cream shops, as well as autobody shops and vehicle repair shops.

Safety Inspection- Lakeland Fire Department (863)834-8201 may be required in specific cases.

Please call to verify if an inspection is needed.

For more information on specifics for your business, please call The Business Tax Office at (863) 834-6025

- What are the requirements for food trucks?

Food trucks are considered mobile restaurants and as such they need licensure through The Department of Business and Professional Regulations (850)487-1395. All food trucks also need a fire safety inspection done by Lakeland Fire Department (863)834-8201. Additionally, a sanitary disposal and potable water log must be submitted to The City of Lakeland Water Utilities Department (863)834-8714. The City of Lakeland no longer issues Business Tax Receipts for mobile food vendors; however, a Polk County Business Tax Receipt is still a requirement.

- Where can I park my food truck?

Food trucks must contact the Business Tax Office (863)834-6025 to check the zoning of the location they have chosen as food trucks are only allowed in C-2, C-4, I-1 or I-2. A Property Owner's Consent form will need to be submitted which will be furnished by The Business Tax Office.

- What do I need for a home-based online retailer?

All home-based businesses must have completed the following requirements-

1. **Fictitious Name Registration**– if you do not use your full name (First & Last) in your business name, the State of Florida requires you to register your business name. Contact the Department of State Division of Corporations (850)245-6058 or register on-line <https://dos.fl.gov/sunbiz/>
2. **Federal Employer ID (EIN)– IRS Lakeland Office**– 2133 Harden Blvd. Lakeland, FL 33803. Phone (863)904-3399 or visit their website at <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
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For clarification on standards for home based businesses, call The Business Tax Office and/or visit the City of Lakeland's municipal code- https://library.municode.com/fl/lakeland/codes/land_development_code?nodeId=LADECO_AR_T5STSPUS_5.10HOSEBU

- I'd like to start a virtual wellness practice; what do I need?

Medical practitioners offering virtual only visits whether from home or a virtual office will need to provide a valid Florida State License from The Board of Health.

- Can I sell food or do catering from my home?

The sale of foods/catering done outside of a licensed commercial kitchen is not permitted in the State of Florida.

- I would like to start a Cottage Foods business, what do I need?

Florida Law allows the sale of some home made foods in an unlicensed kitchen, please see Cottage Foods law at <https://www.fdacs.gov/Business-Services/Food/Food-Establishments/Cottage-Foods>. The basic 3 will be needed to apply for a Business tax Receipt.

- Can I sell flowers on the side of the road?

The sale of goods is not permitted inside city limits.

- Can I sell snacks and drinks at city parks?

Please contact Park and Recreations at 863-834-6035 for more information.

- Can I set up a tent and sell food on the weekends?

The sale of food and or catering done outside of a licensed commercial kitchen is not permitted.

- Do I need a permit for a yard sale?

A permit for a yard sale is not needed, however, only up to 3 yards sales per year are allowed at the same location.

- What do I need to sign up for the Downtown Farmers Market?

As with other businesses, you will need the following 3 basic requirements: Fictitious Name Registration, FEIN or Social Security number as well as a Sales Tax number.

To apply to be a vendor at the market, please contact Jim Luna at 863-944-7907 or email at DFCMmanager@gmail.com.

- How do I become a vendor at the Christmas Parade?

To become a vendor at the parade, please contact Parks and Recreations at (863) 834-6035. You will also need to apply for a Temporary Business Tax Receipt.

- Does a door-to-door solicitor need a permit?

All door-to-door solicitors must come in person to fill out a Business Tax application and provide their driver's license. The fee is \$100 per solicitor.

Please contact Business Tax Office (863) 834-6025 for allowed solicitation hours.

- What do I need to open a Medical Marijuana Dispensary?

Please contact our Zoning Department at (863) 834-7526 to review the location prior to opening.

If the location is permitted, a Business Tax Receipt will be required; additionally, a certification from The Florida Department of Health Office of Medical Marijuana Use must be provided. Please contact them at (850) 245-4657.