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City of Stuart
BUSINESS TAX RECEIPT EXEMPTION FORM

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Florida Statutes 205.055, 205.063, 205.064, 205.65, 205.66, 205.67, 205.162, 205.192 provide certain exemptions from Business Tax Receipt fees. Please check the appropriate exemption box, attach all required documents, and submit this form along with the City of Stuart Business Tax Receipt Application.

F.S. 205.055: Veterans, Spouses of Veterans and Certain service members, and low income persons.

The following persons are entitled to an exemption from a business tax and any fees imposed under this chapter:

- a) Veterans of the United States Armed Forces who have been honorably discharged upon separation from service, or spouse of un-remarried surviving spouse of such a veteran.
- b) The spouse of an active duty military service member who has relocated to the county or municipality pursuant to a permanent change of station order.
- c) A Person who is receiving public assistance as defined in s. 409.2554.
- d) A Person whose household income is below 130 percent of the federal poverty level based on the current year's federal poverty guidelines.

F.S. 205.063 Motor Vehicles.

Vehicles used by any person receipted under this chapter for the sale and delivery of tangible personal property at wholesale or retail from his or her place of business on which a business tax is paid may not be construed to be separate places of business, and a business tax may not be levied on such vehicles or the operators thereof as salespersons or otherwise by a county or incorporated municipality, any other law to the contrary notwithstanding.

F.S. 205.064 Farm, aqua cultural, grove, horticultural, floricultural, tropical piscicultural, and tropical fish farm products; certain exemptions.

- a) A local business tax receipt is not required of any person for the privilege of engaging in the selling of farm, aqua cultural, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products, or products manufactured therefrom, except intoxicating liquors, wine, or beer, when such products were grown or produced by such person in the state.
- b) A wholesale farmers' produce market may pay a tax of not more than \$200 for a receipt that will entitle the market's stall tenants to engage in the selling of agricultural and horticultural products therein, in lieu of such tenants being required to obtain individual local business tax receipts to so engage.

F.S. 205.065 Nonresident persons regulated by the Department of Business and Professional Regulation.

If any person engaging in or managing a business, profession, or occupation regulated by the Department of Business and Professional Regulation has paid a business tax for the current year to the county or municipality in the state where the person's permanent business location or branch office is maintained, no other local governing authority may levy a business tax, or any registration or regulatory fee equivalent to the business tax, on the person for performing work or services on a temporary or transitory basis in another municipality or county. Work or services performed in a place other than the county or municipality where the permanent business location or branch office is maintained may not be construed as creating a separate business location or branch office of that person for the purposes of this chapter. Any properly licensed contractor asserting an exemption under this section who is unlawfully required by the local governing authority to pay a business tax, or any registration or regulatory fee equivalent to a business tax, has standing to challenge the propriety of the local government's actions, and the prevailing party in such a challenge is entitled to recover a reasonable attorney's fee.

F.S. 205.066 Employees.

- a) An individual who engages in or manages a business, profession, or occupation as an employee of another person is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual acting in the capacity of an independent contractor is not an employee.
- b) An employee may not be held liable by any local governing authority for the failure of a principal or employer to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual exempt under this section may not be required by any local governing authority to apply for an exemption from a local business tax, otherwise prove his or her exempt status, or pay any tax or fee related to a local business tax.
- c) A principal or employer who is required to obtain a local business tax receipt may not be required by a local governing authority to provide personal or contact information for individuals exempt under this section in order to obtain a local business tax receipt.
- d) The exemption provided in this section does not apply to a business tax imposed on individual employees by a municipality or county pursuant to a resolution or ordinance adopted before October 13, 2010. Municipalities or counties that, before October 13, 2010, had a classification system that was in compliance with the requirements of this chapter and that actually resulted in individual employees paying a business tax may continue to impose such a tax in that manner.

F.S. 205.067: Broker Associates and Sales Associates.

- a) An individual licensed and operating as a broker associate or sales associate under chapter 475 is not required to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt.
- b) An individual exempt under this section may not be held liable by any local governing authority for the failure of a principal or employer to apply for an exemption from a local business tax, pay a local business tax, or obtain a local business tax receipt. An individual exempt under this section may not be required by any local governing authority to apply for an exemption from a local business tax, otherwise prove his or her exempt status, or pay any tax or fee related to a local business tax.
- c) A principal or employer who is required to obtain a local business tax receipt may not be required by a local governing authority to provide personal or contact information for individuals exempt under this section in order to obtain a local business tax receipt.

F.S. 205.162: Exemption for certain disabled persons, the aged, and widows with minor dependents

All disabled persons physically incapable of manual labor, widows with minor dependents, and persons 65 years of age or older: 9 with not more than one employee or helper, and 9 who use their own capital only, not in excess of \$1,000, shall be allowed to engage in any business or occupation in counties in which they live without being required to pay for a business tax receipt. The exemption provided by this section shall be allowed only upon the certification of a reputable physician, stating that the applicant claiming the exemption is disabled, along with the nature and extent of the disability. In case the exemption is claimed by a widow with minor dependents, or a person over 65 years of age, proof of the right to the exemption shall be made.

F.S. 205.191: Religious tenets

This chapter does not require a business tax receipt for practicing the religious tenets of any church.

F.S. 205.192: Charitable, etc., organizations; occasional sales, fundraising;

No business tax receipt shall be required of any charitable, religious, fraternal, youth, civic, service, or other such organization when the organization makes occasional sales or engages in fundraising projects when the projects are performed exclusively by the members thereof and when the proceeds derived from the activities are used exclusively in the charitable, religious, fraternal, youth, civic, and service activities of the organization.

F.S. 205.193: Mobile home setup operations; Local Business Tax Receipt Prohibited

A county, municipality, or other unit of local government may not require a licensed mobile home dealer or a licensed mobile home manufacturer, or an employee of a dealer or manufacturer, who performs setup operations as defined in s. 320.822 to be a business tax receipt holder to engage in such operations. However, such dealer or manufacturer must obtain a local receipt for his or her permanent business location or branch office, which receipt shall not require for its issuance any conditions other than those required by chapter 320.

Non-Profit Organization or Not for Profit Origination. (Please provide a copy of 501(c)3)

Note: In no event, under this or any other law, shall any person, veteran or otherwise, be allowed any exemption whatsoever from payment of any amount required by law for issuance of a Business Tax Receipt to sell intoxicating liquors or malt and vinous beverages.

Under Penalties of Perjury, I declare that I have read the foregoing document and that the facts stated in it are true

Name _____ Signature _____ Date _____