

FEES

Barber shop	\$23.15 per chair +11.58 each chair over 2, maximum \$115.76
Beauty Shop	\$23.15 per chair +11.58 each chair over 2, maximum \$115.76
Boats	\$57.89 per boat (Charter/Rental)
Laundry	\$57.89 (20 machines) +2.75 each machine, no maximum
Merchant	\$57.89 (1-15 empl), \$86.82 (16-30 empl), \$115.76 (>30 empl)
Professionals	\$57.89, licensed as individuals
Rental Agency	\$4.14 (1-10 units) + \$2.75 / unit >10
Rental Car	\$57.89 (2 cars) + \$2.75 for each car over 2
Restaurant	Indoor Dining- \$57.89 (1-50 seats), \$86.82 (51-100 seats), \$115.76 (101-200 seats), \$144.70 (>201 seats) Outdoor Dining- Public \$2.00/square foot, Private \$50.00 Dog Dining- \$50.00 Take Out- \$28.95
Service	\$57.89 (1-15 empl), \$86.82 (16-30 empl), \$115.76 (>30 empl)
Storage Warehouse	\$57.89 <500 sq ft, \$86.82 (5,000 to 15,000 sq ft), \$115.76 >15,000 sq ft
Vending Machines	\$57.89 + 7.17 each machine, each location (Coin, Amusement, ATM, Service Vending)

If mailing the application, include the correct fees or the application will be returned.

USEFUL CONTACTS

City of Naples Customer Service
(239) 213-1800

City of Naples Building Division
(239) 213-5020

City of Naples Planning Department
(239) 213-1050

Internal Revenue Service
(800) 829-3676

Florida Department of Revenue
(800) 352-3671

Florida Department of Labor
(800) 482-8293

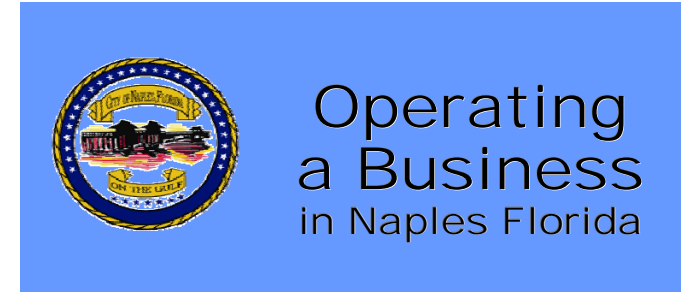
Collier County Property Appraiser
(239) 774-8141

Collier County Business Tax Receipts
(239) 252-2477

Naples Area Chamber of Commerce
(239) 262-6376

Department of Business and Professional Regulation
(850) 487-2252

Florida Department of State,
Fictitious Name Registration
(850) 245-6058



About Business Tax Receipts and Operating a Business in Naples

City of Naples, Finance Department
735 8th Street South, Naples, Florida
34102, 239-213-1800
www.naplesgov.com

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BUSINESS TAX RECEIPTS HOW TO APPLY

Naples City Code (Chapter 34) requires that anyone who engages in or manages any business, occupation or profession, within the city limits must obtain a city business tax receipt, and pay the appropriate receipt tax before the commencement of any business. The receipt and tax must be renewed annually.

City of Naples, FL
Business Tax Receipt

Business Name or Profession: _____
Business Address: _____
City: Naples
Phone: _____
Type of Business or Profession (Be Specific): _____
Owner's Name: _____
Home Address: _____
City: _____
E-Mail Address: _____
Social Security of Federal ID Number: _____
The City of Naples, Finance Department
Numbers to comply with State Statute
purpose: _____
Name (Print): _____

1. Contact the Planning Department to ensure the planned business location is compatible with the zoning, 213-1050.
2. If the business is a professional one or requires a receipt from any division of the State, obtain the State receipt before applying for the City of Naples Business Tax Receipt. Contact the Department of Business and Professional Regulation at (850) 487-2252 or www.state.fl.us/dbpr.
3. If a business uses any name other than the full legal name of the owner ensure a fictitious name (also referred to as a D/B/A) is registered with the State. Forms and additional information are available from the [Florida Department of State, Fictitious Name Registration](#), at (850) 245-6058.
4. Any entity that transacts business as a corporation is required to file documents of incorporation or authorization with the State Division of Corporations. Proof of active status must be submitted with your application. Contact the [Florida Department of State, Division of Corporations](#), at (850) 488-9000.
5. Complete the Application, available on-line at <http://finance.naplesgov.com> or by visiting the Finance Department at City Hall.
6. Submit the entire package, with the appropriate fee, to the Finance Department at City Hall.

FREQUENTLY ASKED QUESTIONS

- 1. The business office will be located within Naples' city limits, but the customers are in the County. Do I still need a Business Tax Receipt?** Yes. In fact, two business tax receipts are needed, one from the City and one from the County.
- 2. Does the business need a City receipt if it has a Collier County receipt?** Yes, if the business is located inside the city limits, both are required. Obtain the City's receipt first
- 3. What happens if the business was recently purchased, moved, or name was changed?** For a fee, receipts are transferable when there is a change of ownership, business location or trade name .
- 4. How long will it take to get the receipt?** Approximately one week from the time complete application is received.
- 5. The business has three office locations in the City. How many receipts do I need?** Three. Each Business Tax Receipt is issued for one location, place of business or branch office. A receipt is required for each place of business and for each separate classification at the same location.
- 6. Where are applications taken for the receipt?** Apply for the receipt at City of Naples Finance Department, Customer Service Division, located in City Hall at 735 8th Street South. The hours of operation are from 8:00 a.m. to 5:00 p.m. Monday through Friday.
- 7. What if there are no customers, just advertising, is a receipt really needed?** Absolutely. The law is clear that as long as the business is doing business, via print advertising, signs, phone book, or even classified ads, it is officially a business and needs a receipt. Don't delay, because if the business operates prior to obtaining the Business Tax Receipt, it is subject to a penalty as provided by [City Code](#).
- 8. How much does it cost?** Business tax receipt costs vary depending on the nature of business, the number of employees, equipment, seating capacity and other factors. See the chart on the back of this brochure. The basic fee is \$57.89.
- 9. When does the Business Tax Receipt expire?** All receipts expire on September 30th of each year regardless of when you purchased it. .
- 10. What if the business is located in a home? Does it need a business tax receipt?** Yes. Businesses run from a home require a business tax receipt. Refer to City Code Section 56-92 for limitations on home occupations.
- 11. Where can the business owner obtain information about Collier County Business Tax Receipts ?** Check with Collier County Tax Collector at 2800 N. Horseshoe Drive, Naples FL 34104. The direct phone number is (239) 403-2477, and their web site address is <http://www.colliertax.com/index.htm>.