Operating a Business in Naples Florida

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

FEES

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

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