



OFFICE OF JIM OVERTON,  
DUVAL COUNTY TAX COLLECTOR

# Local Business Tax Information Sheet

<https://TaxCollector.coj.net>  
[LBTDept@COJ.Net](mailto:LBTDept@COJ.Net)

(904) 255 - 5700, Option #3  
(904) 255 - 8403, Fax

## Items Required for Local Business Tax Application

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|---|---|
| <ul style="list-style-type: none"> <li>o Articles of Incorporation and/or Fictitious Name Registration (unless using legal name)</li> <li>o Picture Identification (Driver's License, ID card or Passport)</li> <li>o Employer Identification Number or Social Security Number</li> </ul> | <p><b>Florida Department of State,</b><br/>Division of Corporations; <a href="http://www.SunBiz.org">http://www.SunBiz.org</a><br/>(850) 245 - 6052 (Incorporation or LLC)<br/>(850) 245 - 6058 (Fictitious Name)</p> <p><b>Internal Revenue Service</b><br/>(800) 829 - 4933; <a href="http://www.IRS.gov">www.IRS.gov</a></p> |
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## City of Jacksonville Required Items

All businesses located in the City of Jacksonville are required to apply for a **Certificate of Use (COU)** unless it is a home-based business per § 559.955, Fla. Stat. (2021)

All new businesses in Duval County must file a **Tangible Personal Property (TPP)** tax return with the Duval County Property Appraiser's Office.  
This is not required to obtain the LBT.

**Zoning Section**  
(904) 255 – 8300; 214 N Hogan St, 2<sup>nd</sup> Floor  
or [Zoning@coj.net](mailto:Zoning@coj.net)

**Property Appraiser's Office**  
(904) 255 – 5903; 231 E Forsyth St, Ste 330  
or [patpp@coj.net](mailto:patpp@coj.net)

- o **Public Service Tax (PST)** Fuel/Oil, Water, Electric Sales
- o **Convention/Tourist Development Tax (TDT)** Hotels, Motels, Vacation Rentals, AirBNB/VRBO/etc.
- o Mobile Vendors, Vendor Permit, Peddlers/Solicitors & Mobile Food Dispensing Vehicles (MFDV)
  - o Downtown
  - o Everywhere Other than Downtown

**PST or TDT**  
[TouristTax@COJ.net](mailto:TouristTax@COJ.net)  
An extensive checklist of required items can be provided via e-mail

**Downtown Investment Authority** (904) 255 - 5302  
**Office of Consumer Affairs** (904) 255 - 7198

## State Regulated Professional and Business Contact Information

### STATE LICENSE/CERTIFICATION REQUIRED FOR LBT ISSUANCE

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| <ul style="list-style-type: none"> <li>o Building Contractors, Cosmetology/Barber Shops, State Certified Professionals, Food Trucks/Hot Dog Carts</li> <li>o Child Care Facilities, Child Caring Agencies</li> <li>o Food Permit in Institutional Settings</li> <li>o Food Permit for Whole-Sale Operations, Convenience Stores, Grocery Stores, Processing Operations, etc.</li> <li>o Public Lodging and Food Service Establishments (Short Term Rental Properties)</li> <li>o Sales of Alcohol or Tobacco</li> <li>o Travel, Motor Vehicle Repair, Telemarketing, Pawn Shops, Health Studios, Moving Services, etc.</li> </ul> | <p><b>Department of Business and Professional Regulation</b><br/>(850) 487 - 1395; <a href="http://www.MyFloridaLicense.com">www.MyFloridaLicense.com</a></p> <p><b>Department of Children and Families</b><br/>(800) 342 - 9004, <a href="http://www.MyFLFamilies.com">www.MyFLFamilies.com</a><br/>5920 Arlington Expwy</p> <p><b>Department of Health</b><br/>(850) 245 - 4277; or <a href="mailto:AskeH@FLHealth.gov">AskeH@FLHealth.gov</a><br/><a href="http://www.FloridaHealth.gov">www.FloridaHealth.gov</a></p> <p><b>Department of Agriculture</b><br/>(800) 435 - 7352 <a href="https://www.fdacs.gov/">https://www.fdacs.gov/</a></p> <p><b>Department of Hotels and Restaurants (DBPR)</b><br/>(850) 487 - 1395; <a href="http://www.MyFloridaLicense.com">www.MyFloridaLicense.com</a><br/>4161 Carmichael Ave, 3300 Bldg, Ste 254B (Local)</p> <p><b>Division of Alcoholic Beverages and Tobacco (DBPR)</b><br/>(904) 727 - 5552; <a href="http://www.MyFloridaLicense.com">www.MyFloridaLicense.com</a><br/>4161 Carmichael Ave, 3300 Bldg, Ste 254B (Local)</p> <p><b>Department of Agriculture, Division of Consumer Services</b><br/>(800) 435 - 7352; <a href="https://www.fdacs.gov/ConsumerServices">https://www.fdacs.gov/ConsumerServices</a></p> |
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**Please note:** The material provided is for general information purposes only. While it is current at the time of publication, changes to the County Code or State Law may invalidate some of this information. In the event of a conflict between this guide and the Code, the Code prevails. Not all possible applications of the Local Business Tax Receipt requirements are discussed herein. For clarification of your individual circumstances, please call the Business Tax Office at (904) 255 - 5700, option #3.

- o Nursing Homes, Home Health Care **Florida Agency for Health Care Administration**  
(888) 419 - 3456; [www.AHCA.MyFlorida.com](http://www.AHCA.MyFlorida.com)
- o Tattoo Establishments  
(Including Permanent Makeup) **Florida Department of Health**  
(904) 253 - 1280, #0 or (850) 245 - 4277  
[www.FloridaHealth.gov](http://www.FloridaHealth.gov)
- o Medical Marijuana Dispensaries **Florida DOH, Office of Medical Marijuana Use**  
(800) 808 - 9580; [www.KnowTheFactsMMJ.co](http://www.KnowTheFactsMMJ.co)

### Other Useful Contact Information

- o Sales Tax / Resale Certificate Information **Florida Department of Revenue**  
(904) 359 - 6070; 921 N Davis St, Ste 250, A;  
[www.FloridaRevenue.com](http://www.FloridaRevenue.com)
- o Worker's Compensation Information **Florida Department of Financial Services, Division of  
Worker's Compensation**  
(904) 798 - 5806; 921 N Davis St, Ste 250, B;  
[www.MyFloridaCFO.com](http://www.MyFloridaCFO.com)
- o Building, and Sign Permits **City of Jacksonville, Planning and Development**  
(904) 255 - 8500; 214 N Hogan St, Rm 273
- o Construction Industry Information **Construction Trades Board**  
(904) 255 - 7974; 231 E Forsyth St, Ste 410
- o Business Development/Small Business Assistance **Office of Economic Development**  
(904) 255 - 5444; 117 W Duval St, Ste 275
- o Helpful Business Information in Jacksonville **Jacksonville Chamber of Commerce Small Business Center**  
(904) 366 - 6618; 3 Independent Dr; [www.MyJaxChamber.com](http://www.MyJaxChamber.com)
- o Local Events and Entertainment **City of Jacksonville Office of Special Events**  
(904) 255 - 5422; 117 W Duval St, Ste 280;  
<https://SpecialEvents.CoJ.Net>
- o Automobile Dealer's License **Florida Department of Motor Vehicles**  
(904) 365 - 2681; 9550 Regency Square Blvd, Ste 100;  
[DealerServices@FLHSMV.gov](mailto:DealerServices@FLHSMV.gov)
- o Adult Entertainment Industry **City of Jacksonville Vice Squad**  
(904) 630 - 2163 or [Vice@JaxSheriff.org](mailto:Vice@JaxSheriff.org)
- o Special Use Permits **City of Jacksonville Department of Recreation and  
Community Services**  
(904) 255 - 7907; 214 N Hogan St

### Other Municipal / County Contact Information

Nassau County (904) 530 - 6010	Orange Park (904) 264 - 2635	Baldwin (904) 266 - 5030
Clay County (904) 269 - 6320	Atlantic Beach (904) 247 - 5800	Jacksonville Beach (904) 247 - 6250
St. Johns County (904) 209 - 0655	Neptune Beach (904) 270 - 2400	

### **LBT Exemptions may apply for the following circumstances, please contact the Business Tax Department for specific information. Additional documentation required for all exemptions.**

Honorably Discharged Veteran, Spouse of, Surviving Spouse of	Receiving Public Assistance as defined in F.S. 409.2554, 205.055(1)(c)
Spouse of Active Duty Military member relocated on orders	Disabled/Widow(er) Resident of Duval County
Income below poverty level	Owner aged 65 years or older & Resident of Duval County

**Non-Profit Religious Institutions, Non-Profit Educational Institutions and Non-Profit Charitable Institutions DO NOT require an LBT.**

Additional documentation may be required.

Please contact [LBTDept@COJ.net](mailto:LBTDept@COJ.net) for specific information.

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