

FREQUENTLY ASKED QUESTIONS

WHAT IS A “BUSINESS TAX RECEIPT” (FORMERLY OCCUPATIONAL LICENSE) AND WHEN DO I NEED TO APPLY?

A Business Tax Receipt (formerly Occupational License) is a tax for the privilege of engaging in or managing any business within the City limits of West Palm Beach. Whether your business is in a commercial location, out of your home or you own rental property a Business Tax Receipt (formerly Occupational License) is required pursuant to both local and state laws.

IF I HAVE A PALM BEACH COUNTY BUSINESS TAX RECEIPT DO I STILL NEED A CITY OF WEST PALM BEACH BUSINESS TAX RECEIPT?

Yes, any business operating within the City limits of West Palm Beach requires both.

WHERE CAN I OBTAIN THE FORMS TO APPLY FOR A BUSINESS TAX RECEIPT?

You may download the forms from [//www.cityofwpb.com/construction/permits_forms.php](http://www.cityofwpb.com/construction/permits_forms.php)

WHAT TYPES OF DOCUMENTS DO I NEED TO BRING WITH ME WHEN APPLYING FOR A LOCAL BUSINESS TAX RECEIPT?

You will need to complete a “BUSINESS TAX/CERTIFICATE OF USE” application form or a “RENTAL/CERTIFICATE OF USE” application form. If you hold a state or county license you will need to bring a copy of that license. You may also need approvals from zoning, code enforcement and fire.

DO I NEED A BUSINESS TAX RECEIPT FOR STREET VENDING?

Yes. You must first obtain a vender’s Business Tax Receipt before selling from any location within the City limits of West Palm Beach.

HOW MUCH DOES A BUSINESS TAX RECEIPT COST?

The cost is set by City ordinance and varies by the type of business you are engaged in.

HOW LONG IS A BUSINESS TAX RECEIPT VALID AND WHEN DOES IT GET RENEWED?

The Business Tax Receipt is valid from October 1 through September 30 of the following year. Prior to expiration the City will mail you a courtesy reminder notice to renew your Business Tax Receipt. It is your responsibility to renew your Receipt whether or not you receive a renewal notice.

IS THERE A PENALTY FOR A DELINQUENT BUSINESS TAX RECEIPT?

Yes. There is penalty of 10% after September 30, plus an additional 5% penalty for each month after that but the penalty may not exceed 25% of the Business Tax Receipt.

IS THERE A PENALTY FOR NOT OBTAINING A BUSINESS TAX RECEIPT?

Yes. Any person who engages in a business without first obtaining a Business Tax Receipt is subject to a penalty of 25% of the Business Tax Receipt fee.