

Requirements for starting a business in the City of Jacksonville

- The City levies a Local Business Tax (FORMERLY OCCUPATIONAL LICENSE) for the privilege of doing business in Jacksonville/ Duval County (in accordance with Florida Statutes, CH. 205). Local Business Tax Receipts are valid for one year, starting October 1st and expiring September 30th of the following year. Receipts not renewed by September 30th are delinquent and subject to applicable penalties. Additionally, any person who does not pay the required Local Business Tax within 150 days after the initial notice of tax due, and who does not obtain the required Local Business Tax Receipt is subject to civil actions and penalties. Any person doing business in Jacksonville/ Duval County must obtain a Local Business Tax Receipt. Any businesses located in another municipality in Duval County are required to obtain a city Business Tax Receipt from that municipality where the business is located, in addition to paying the county tax for Duval County. Any person who provides merchandise, entertainment, or services to the public, even if only a one-person company or home-based business, must obtain a Local Business Tax Receipt before starting to operate.

<http://www.coj.net/departments/tax-collector/local-business-tax.aspx>

- A COU will need to be filed for through the Zoning Department.

<http://www.coj.net/departments/planning-and-development/development-services-division/zoning-section.aspx>

- A Building permit for a “tenant improvement” or “tenant build out” may be required if it is determined by the Building or Fire Marshall’s Office that a Change in the application of the code has occurred in the building or structure being considered for occupancy. This would be determined during the evaluation of the Zoning COU using “previous use” and “previous permitted work” as a guide. If a Building permit is determined to be necessary it would require employing a Licensed Contractor to pull the permit and acquiring the services of a Licensed Design Professional to produce plans for “tenant improvement” or “tenant build out”.

<http://www.coj.net/departments/planning-and-development/building-inspection-division.aspx>