



**JIM OVERTON
DUVAL COUNTY TAX COLLECTOR**

duvaltaxcollect.net
taxcollector@coj.net

Local Business Tax Information:

904-630-1916, Opt #3 (Phone); 904-630-1432 (Fax)
Office Location: 231 E Forsyth St, Ste 130

Items Required for Local Business Tax Application:

- Articles of Incorporation and/or Fictitious Name Registration (unless using legal name)
- Picture Identification (Driver's License or Passport)
- Employer Identification Number or Social Security Number

Florida Department of State, Division of Corporations; 850-245-6052 (Incorporation or LLC); 850-245-6058 (Fictitious Name); www.sunbiz.org

Internal Revenue Service
800-829-4933; www.irs.gov

City of Jacksonville Required Item(s):

- Certificate of Use COU** Required for LBT for commercial locations – Home-Based Businesses submit Disclosure Statement to Zoning
- Tangible Personal Property** New businesses required to file before April 1st if in business Jan 1st
- Mobile Vendors, Vendor Permit
- Public Service Tax (Gas, Fuel Oil, Propane, Water, Electric Sales/Providers)
- Convention and Tourist Development Tax (Hotels, Motels, Rental Properties)

Zoning Section
904-255-8300; 214 N Hogan St, 2nd floor or Zoning@coj.net

Property Appraiser's Office
231 E Forsyth St, Ste 330; 904-630-1964 or patpp@coj.net

Tax Collector – 231 E Forsyth St
904-630-1916, Opt #3 or LBTDept@coj.net

Tax Collector – 231 E Forsyth St
904-630-2022 or TouristTax@coj.net

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904-630-2022 or TouristTax@coj.net

State Regulated Professional and Business Contact Information:

LICENSE NUMBERS/CERTIFICATION REQUIRED TO ISSUE LBT

- Current State Certificate- Building Contractors, Cosmetology/Barber Shops, Professions
- Child Care Facilities, Child Caring Agencies
- Food Permit in Institutional Settings
- Food Permit for Whole-Sale Operations, Convenience Stores, Grocery Stores, Processing Operations, etc.
- Public Lodging and Food Service Establishments

Department of Business and Professional Regulation (DBPR) 850-487-1395
www.myfloridalicense.com

Department of Children and Families
904-723-2000; 5920 Arlington Expwy
www.myflfamilies.com

Department of Health 850-245-4277 or
www.floridahealth.gov or AskEH@flhealth.gov

Department of Agriculture
850-245-5520; www.freshfromflorida.com/fs

Department of Hotels and Restaurants (DBPR)
850-487-1395; 4161 Carmichael Ave, 3300 Bldg, Ste 254B (Local); www.myfloridalicense.com

Please note that 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) 630-1916 option 3.

REMINDERS: All businesses located in Jacksonville are required to apply for a Certificate of Use (COU) or exemption for a home based business.

Contact the Zoning Section at (904) 255-8300 or Zoning@coj.net

If you have not already done so, contact the Duval County Property Appraiser's Office to establish a Tangible Personal Property Account for your new business: (904) 630-1964 or patpp@coj.net

July 2019

- Sales of Alcohol or Tobacco
- Travel, Motor Vehicle Repair, Telemarketing, Pawn Shops, Health Studios, Moving Services, etc.
- Nursing Homes, Home Health Care
- Tattoo Establishments (including permanent makeup)
- Medical Marijuana Dispensaries

Division of Alcoholic Beverages and Tobacco (DBPR) 904-727-5552; 4161 Carmichael Ave, 3300 Bldg, Ste 200A; www.myfloridalicense.com

**Department of Agriculture
Florida Division of Consumer Services**
800-435-7352; www.800helpfla.com

Florida Agency for Health Care Administration
888-419-3456; www.ahca.myflorida.com

Florida Department of Health
904-253-1280, 0 or 850-245-4277
www.floridahealth.gov

Florida Department of Health; Office of Medical Marijuana Use; 800-808-9580 or www.knowthefactsmmj.com

Other Useful Contact Information:

- Sales Tax Information/ Resale Certificates
- Worker's Compensation Information
- Building and Sign Permits
- Construction Industry Information
- Business Development/Small Business Assistance
- Helpful Business Information in Jacksonville
- Local Events and Entertainment
- Automobile Dealer's License
- Adult Entertainment Industry
- Special Use Permits

Florida Department of Revenue
904-359-6070; 921 N Davis St, Ste 250, A
www.floridarevenue.com

**Florida Department of Financial Services,
Division of Worker's Compensation**
904-798-5806; 921 N Davis St, Ste 250, B
www.myfloridacfo.com

City of Jacksonville, Planning and Development
904-630-1100; 214 N Hogan St, Rm 273

Construction Trades Board
904-630-2657; 231 E Forsyth St, Ste 410

Office of Economic Development
904-630-1858; 117 W Duval St, Ste 275

Jacksonville Chamber of Commerce Small Business Center
904-366-6618; 3 Independent Dr.,
www.myjaxchamber.com

City of Jacksonville Office of Special Events
904-630-3690; 117 W Duval St, Ste 280;
www.makeascenedowntown.com

Florida Department of Motor Vehicles
904-365-2681 9550 Regency Square Blvd, Ste 100
or dealerservices@flhsmv.gov

City of Jacksonville Vice Squad
904-630-2163

City of Jacksonville Department of Recreation and Community Services
904-255-7907; 214 N Hogan St

Other City/County Contact Information:

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

LBT NOT Required for: Religious Institutions, Educational Institutions and Charitable Non-Profit Institutions

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