



Development Services Department
401 Clematis St West Palm Beach, FL 33401
Phone: 561-805-6700 Email: businessstax@wpb.org.

FOR OFFICE USE ONLY

BUSINESS ID #: _____

BUSINESS TAX APPLICATION / CERTIFICATE OF USE

**** BUSINESS MUST BE REGISTERED WITH SUNBIZ PRIOR TO SUBMITTING APPLICATION ** / (*) DENOTES REQUIRED FIELD**

PCN #: _____

17-DIGIT Parcel Control Number can be found on [Palm Beach County Property Appraiser \(PAPA\) website](http://Palm Beach County Property Appraiser (PAPA) website).

*BUSINESS NAME / D/B/A: _____

BUSINESS OWNER NAME: _____

*SOCIAL SECURITY # OR FEDERAL ID #: _____ (As required per FSS 205.0535(5))

*BUSINESS ADDRESS: _____ SUITE #: _____ CITY: WEST PALM BEACH ST: FL ZIP: _____

*BUSINESS PHONE: (____) _____ *EMAIL: _____

*MAILING ADDRESS: _____ SUITE #: _____ CITY: _____ ZIP: _____

***DESCRIBE NATURE OF BUSINESS – WHAT PRODUCTS OR SERVICES WILL YOUR BUSINESS OFFER?:**

PLEASE INCLUDE ANY APPLICABLE INFORMATION BELOW

STATE COMPETENCY LICENSE # OR FLORIDA BAR CARD #: _____

INVENTORY STOCK AMOUNT \$ _____

SQ. FT.: _____ # OF PERSONS/EMPLOYEES: _____ # OF SEATS: _____

OF MACHINES: _____ # OF VEHICLES: _____ # OF AMUSEMENT DEVICES: _____

IS BUSINESS A HOME OCCUPATION? ____ YES OR ____ NO IF YES, HOME OCCUPATION AFFIDAVIT REQUIRED

IS BUSINESS A SHARED SPACE? ____ YES OR ____ NO IF YES, SHARING SPACE WITH: _____

IS BUSINESS AT A VIRTUAL OFFICE? ____ YES OR ____ NO IF YES, NAME OF VIRTUAL OFFICE: _____

IS BUSINESS CHANGING ITS NAME? ____ YES OR ____ NO IF YES, ORIGINAL NAME: _____

IS BUSINESS CHANGING LOCATION? ____ YES OR ____ NO IF YES, PREVIOUS LOCATION: _____

IS BUSINESS CHANGING OWNERSHIP? ____ YES OR ____ NO IF YES, PREVIOUS OWNER: _____

****IMPORTANT INFORMATION****

SEE REVERSE SIDE FOR BUSINESS TAX RECEIPT/COU APPLICATION PROCESS. ZONING DIVISION APPLICATION REVIEW AND APPROVAL REQUIRED – ZONING VERIFIES THAT THE PROPERTY LOCATION IS ZONED FOR THE PROPOSED BUSINESS ACTIVITY. ALL PREREQUISITES MUST BE MET, ALL PAYMENTS MADE, ZONING MUST APPROVE, AND ALL INSPECTIONS MUST BE PASSED PRIOR TO ISSUANCE OF THE BTR AND COU.

ANY AND ALL CHANGES TO THE INFORMATION AS PROVIDED IN THIS APPLICATION SHALL BE SUBMITTED IMMEDIATELY TO THE DEVELOPMENT SERVICES DEPARTMENT IN WRITING BY EMAIL AT BUSINESSTAX@WPB.ORG.

I certify that all of the above information is true and correct, and I understand that any false statements constitute a violation of Florida State Statutes FSS 832.02 and will result in the denial of the Certificate of Use (COU) and prosecution in accordance with the law. I hereby agree to operate the above-described business in accordance with all the laws of the State of Florida and the laws and ordinances of the City of West Palm Beach. Furthermore, I understand that the issuance of this business tax receipt is conditioned upon the compliance with all ordinances and the results of any investigations of the above described business.

APPLICANT'S SIGNATURE: _____

PRINTED NAME: _____

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ASSISTED BY: _____

CLASSIFICATIONS: _____

DATE: _____

RETURN APPLICATION BY EMAIL TO BUSINESSTAX@WPB.ORG OR BY FAX TO 561-805-6676 OR IN PERSON AT
401 CLEMATIS ST WEST PALM BEACH, FL 33401
IF BY EMAIL OR FAX PLEASE ALLOW 7-10 BUSINESS DAYS FOR PROCESSING. YOU WILL BE CONTACTED VIA
EMAIL WITH NEXT STEPS AND PAYMENT OPTIONS.

Revised: 05/08/2025

BUSINESS TAX APPLICATION PROCESS

- REGISTER YOUR BUSINESS WITH THE FLORIDA DIVISION OF CORPORATIONS, OR [SUNBIZ](#), PRIOR TO SUBMITTING APPLICATION. THIS INCLUDES ANY D/B/As WHICH MUST BE SEPARATELY REGISTERED AS A FICTITIOUS NAME.
- OBTAIN YOUR PCN NUMBER ONLINE FROM THE [COUNTY PROPERTY APPRAISER'S WEBSITE](#). WE CAN ONLY PROCESS YOUR APPLICATION IF YOUR BUSINESS LOCATION IS WITHIN THE CITY LIMITS.
- PROVIDE COPY OF APPLICABLE STATE COMPETENCY LICENSES, EITHER FOR ESTABLISHMENT OR INDIVIDUALS OR BOTH FROM ANY APPLICABLE STATE AGENCY, INCLUDING ALCOHOL AND/OR FOOD (IF APPLICABLE).
- IF BUSINESS IS CHANING OWNERS, PROVIDE A COPY OF THE BILL OF SALE.
- IF BUSINESS IS A NON-PROFIT, PROVIDE PROOF OF 501(c)3 STATUS.
- IF BUSINESS IS A HOME OCCUPATION, COMPLETE AND PROVIDE A HOME OCCUPATION AFFIDAVIT.
- ONCE YOUR APPLICATION IS PROCESSED, YOU MUST PAY FEES ASSOCIATED WITH YOUR APPLICATION.
- ALL BUSINESS TAX RECEIPTS REQUIRE REVIEW AND APPROVAL/SIGN-OFF FROM ZONING DIVISION.
- CHANGE OF USE OR OCCUPANCY TYPE FROM THE PREVIOUS BUSINESS WILL REQUIRE A SEPARATE BUILDING PERMIT.
- ANY INTERIOR OR EXTERIOR ALTERATIONS TO THE BUSINESS SPACE, INCLUDING SIGNAGE, WILL REQUIRE SEPARATE BUILDING PERMITS.
- PASS AN INSPECTION FROM THE FIRE DEPARTMENT (IF APPLICABLE).
- SCHEDULE AND PASS AN INSPECTION FROM THE CODE ENFORCEMENT DEPARTMENT (IF APPLICABLE).
- APPROVAL/SIGN OFF AND/OR FINGERPRINTING BY THE POLICE DEPARTMENT (IF APPLICABLE).
- AFTER YOU HAVE BEEN ISSUED A CITY OF WEST PALM BEACH VALID BUSINESS TAX RECEIPT, YOU MUST COMPLETE A PALM BEACH COUNTY BUSINESS TAX RECIEPT (BTR) APPLICATION. FRONT COUNTER STAFF WILL DO THE SIGN-OFF OF SECTION 2 OF YOUR COUNTY BTR APPLICATION.
- IF YOU HAVE ANY QUESTIONS EMAIL US AT BUSINESSTAX@WPB.ORG OR CALL US AT 561-805-6700 (PRESS 2 THEN 0 TO SPEAK TO A STAFF MEMBER).

ALL BUSINESS TAX RECEIPTS (BTRs) EXPIRE ANNUALLY ON SEPTEMBER 30TH. YOU MUST RENEW YOUR BTR PRIOR TO THE NEW FISCAL YEAR WHICH BEGINS EACH OCTOBER 1ST. YOUR RENEWAL WINDOW IS BETWEEN JULY 1 – SEPTEMBER 30. FAILURE TO RENEW ON OR BEFORE SEPTEMBER 30 CAN RESULT IN PENALTY FEES.

CHANGE OF NAME:	\$25.00
CHANGE OF OWNER:	\$25.00
CHANGE OF LOCATION:	\$25.00
ZONING REVIEW FEE FOR COU:	\$10.00 standard, \$20.00 if renting multiple units
CODE ENFORCEMENT INSPECTION FEE:	\$25.00
CERTIFICATE OF USE FEE:	\$50.00 Initial Year / \$20.00 Annual Renewal
FIRE INSPECTION FEE:	\$50.00 standard, or \$35.00 - \$125.00 if renting three or more units
FAILURE TO RENEW ON TIME:	
LATE PENALTY FEES UP TO 25% TOTAL:	10% - OCTOBER 1 st 5% ADDITIONAL – NOVEMBER 1 st 5% ADDITIONAL – DECEMBER 1 st 5% ADDITIONAL – JANUARY 1 st

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