



# TAX TALK

WITH ANNE M. GANNON  
CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County • Serving you.



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Dear Friends:

With more than 90,000 businesses in Palm Beach County, we are preparing for the annual Business Tax Receipt (BTR) renewal period which runs July 1 through September 30. I thought this would be a perfect time to answer some of the more common questions we receive about the BTR and to provide you with resources for additional information.

June also brings the start of Hurricane Season and I, like you, want to be prepared for any storms that may come our way this year. Now is the time to make your plans and we want to help you with those plans, so I am thrilled to announce the availability of our hurricane guide for our Palm Beach County residents and businesses.

Stay safe,

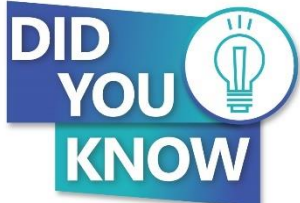
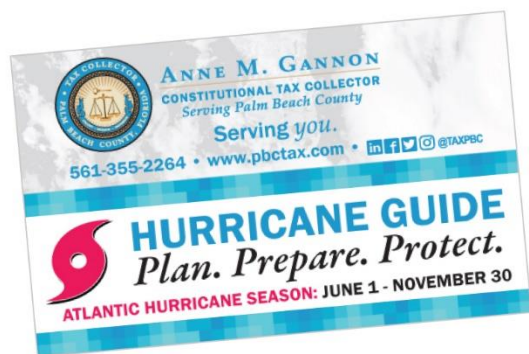
Anne M. Gannon  
Constitutional Tax Collector, Serving Palm Beach County

## PLAN. PREPARE. PROTECT.

June 1 marks the beginning of hurricane season and each year at this time it is all about preparations. Those of us who have been through storms before, understand the importance of preparing and planning to avoid being caught off guard from an approaching storm. For our newest neighbors who have not experienced one of these tropical storms or hurricanes, we can help you become more prepared and more informed with your storm preparations. We are very proud to once again provide our Hurricane Guide filled with crucial information for preparing for this year's hurricane season.

The guide is chock-full of information, such as, important phone numbers, items to include in your hurricane supply kit and steps you can take to prepare before a storm arrives.

To download a copy of our Hurricane Guide, please visit [www.pbctax.com](http://www.pbctax.com).



## NEW BUSINESS LISTING

Did you know that we offer new Palm Beach County business listings to the general public through our subscription service? Visit [www.pbctax.com](http://www.pbctax.com) to complete an application to sign up for this subscription service.

## ASK ANNE

We receive many inquiries from business owners, sole proprietors and professionals who work from home and others about the Local Business Tax Receipt (BTR). Any person selling merchandise or services in Palm Beach County, or operating as a one-person, remote, or home-based business must have a BTR, and renew it annually. There are some exemptions to this requirement that can be found on our website, [www.pbctax.com](http://www.pbctax.com). You must also check with your local city or municipality in which you operate as to local business requirements as well. Recently, we have been hearing from remote or home-based professionals seeking information. Here are a few questions from Tax Talk readers.



**Q. I just moved to Florida and plan on working remotely before establishing an office for my business, what Business Tax Receipt type will I need to obtain?**

A. As a sole professional working from your home, you will need to apply for a Business Tax Receipt for yourself. Once you open your office, the office will need a BTR as well. If you grow your business and have other professionals working in your office (such as a law firm or medical practice with multiple practitioners), each professional under your office roof will need their own BTR. Also, check with your local municipality for its local Business Tax Receipt requirements.

**Q. I'm an art student and run a small side business selling my crafts directly to buyers on Instagram and other selling platforms like Etsy, do I need a Business Tax Receipt?**

A. Yes, you do need a Business Tax Receipt, even if you're selling home-made goods online and don't intend to open a storefront. The BTR application is available on [www.pbctax.com](http://www.pbctax.com) and the annual BTR renewal fee can be paid online. Also check with your local municipality for its local Business Tax Receipt requirements.

**Q. I live in Martin County but run a construction business that recently started doing work in Palm Beach County, what are my Business Tax Receipt obligations?**

A. You will need to apply for a BTR from Palm Beach County by visiting [www.pbctax.com](http://www.pbctax.com) and be sure to check the local municipalities within PBC that you are doing business in, as each has separate BTR requirements, and will verify that your BTR is up to date prior to issuing work permits. You are required to obtain a BTR within 30 days of starting business in Palm Beach County, and penalties will be charged after that grace period.

**Q. I work from home as a customer service representative answering phone calls for my employer, who has provided me with all the necessary equipment I need to perform my job, do I need a Business Tax Receipt?**

A. No. If you are a home-based employee answering customer service calls from your home for your company and you receive a W-2 from that company, you do not need to obtain a BTR.

Visit [www.pbctax.com/local-business-tax](http://www.pbctax.com/local-business-tax) for full details, forms, and an online payment portal.

## IMPORTANT DATES & DEADLINES

- June National Safety Month
- June 1 Tourist Development Tax Due  
Hurricane Season Begins
- June 20 Father's Day
- June 30 June Discounted Installment Payment Plan Payment Due

