



Submittal Requirements for a City of Palm Beach Gardens Business Tax Receipt

- **Commercial Business**
 - We strongly suggest you speak with Planning & Zoning prior to signing a lease or applying. You can call the Planner on Call line at 561-799-4222, someone is available from 8:00 am – 5:00 pm.
 - City of Palm Beach Gardens Business Tax Receipt Application
 - [Articles of Incorporation](#) and/or [Fictitious Name Registration](#)
 - If applicable, copy of State License or Certificate of Competency (This requirement varies)
 - Retail / Wholesale Affidavit (If applicable)
 - Tenant list with Property Management contact information. The tenant list must show the square footage for each space/suite.
 - If applicable, copy of Non-Profit (501-C3) Exemption Certificate.
 - Application Fee
- **Home-Based Business**
 - City of Palm Beach Gardens Business Tax Receipt Application, and Home-Based Affidavit
 - [Articles of Incorporation](#) and/or [Fictitious Name Registration](#)
 - If applicable, copy of State License or Certificate of Competency (This requirement varies)
 - Application Fee
- **State Licensed Professional**
 - City of Palm Beach Gardens Business Tax Receipt Application (**MUST include employers FEIN or applicant's SS#, and Start Date on application**)
 - State License
 - Application Fee
- **Out of Town Business**
 - Current copy of local County Business Tax Receipt
 - Copy of State license and/or Certificate of Competency
 - Copy of General Liability (**showing City of Palm Beach Gardens as the certificate holder**)
 - Copy of Workers Compensation or Exemption



Business Tax Receipt Application

City of Palm Beach Gardens

10500 N Military Trail, Palm Beach Gardens, FL 33410

561-799-4216 | business@pbgfl.gov

BUSINESS INFORMATION (To be completed by applicant):

Check Applicable Box: Commercial Home Based
 Change of Address Change of Name Transfer of Ownership

Business/DBA/ Trade Name: _____

(FL Statute 205.023 requires registration of a fictitious name or article of incorporation to accompany this application)

Main Contact: _____ Phone Number: _____

E-mail: _____ Business Phone Number: _____

Yes, sign up my business for e-renewals No, do not sign up my business for e-renewals

Business Address: _____ Previous Business/Tenant: _____

Mailing Address: _____

Date Opened in PBG: _____ Federal Tax ID**OR**Social Security#: _____

Property Management: _____ Phone Number: _____

Nature of Business: _____ **OR** Profession: _____

Detailed description of services: _____

Were there any renovations that required a permit to accommodate the business: Yes No

If so what is the permit number: _____

Please provide a Certificate of Occupancy if applicable.

Were you found operating without a City of Palm Beach Gardens Business Tax Receipt: Yes No

# of Employees (HOME BASED—See Affidavit)		# of beds (Hospital, ALF's, Nursing, etc.)	
# of Employees (COMMERCIAL— State Licensed Individuals are required to apply separately)		# of restaurant/bar seats: Total of Indoor	
		Total of Outdoor	
# of units (Hotels/Apartments)		# of salon chairs/beds	
Retail Inventory @ your cost	\$	Total Square Footage of Office/Space	

Your Business Tax Application will be issued under the provisions of **Palm Beach Gardens Code Sec. 66-37**. Completion of an application does not constitute issuance of a Business Tax Receipt and therefore does not permit the operation of the business for which a business tax receipt has been applied until the Business Tax Receipt is **ISSUED**. Your business must comply with all applicable Chapters and Sections of the City's Code of Ordinances. It is the responsibility of the business to confirm all business signage and business use is in accordance with the City's Land Development Regulations prior to filing an application for a Business Tax Receipt. Issuance of the Business Tax Receipt is neither an endorsement nor certification of compliance with other ordinances or laws.

I hereby certify under penalty of perjury that I have read and understand the above statements, and that the information provided above is true and correct to the best of my knowledge and ability.

(Signature of Owner or Agent for the business)

Print Name: _____

(Stamp Commissioned Name of Notary Public)

COUNTY OF _____
 Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by

(Name of person making statement)

(Signature of Notary Public - State of Florida)

Personally Known : _____ OR Produced Identification: _____

Type of Identification Produced: _____



Application Requirement Guide for Local Business Tax Receipt

APPLICATION REQUIREMENT GUIDE (CHECKLIST)

****Please complete application on reverse side.****

- COMPLETE APPLICATION (box #1 on reverse side)**
- ATTACH A COPY OF FICTITIOUS NAME REGISTRATION (if applicable):** www.sunbiz.org
- OBTAIN ZONING APPROVAL from the following (box #2 on reverse side):**
 - Municipal/City Business Tax Receipt (If business is located within city limits, submit this application to the city for zoning approval).
 - Unincorporated - Palm Beach County Zoning Approval (If business is located in unincorporated Palm Beach County) submit this application to Palm Beach County Planning, Zoning & Building for approval [2300 N. Jog Rd. West Palm Beach-Vista Center (561-233-5200)].
 - Unincorporated Home Based Business - Form #103 must be completed.
- COPIES OF STATE OR COUNTY CERTIFICATIONS/LICENSE (if applicable):**
 - Dept. of Business and Professional Regulation(850) 487-1395
 - Palm Beach County Dept. of Health(561) 840-4500
 - State of Florida Dept. of Health(850) 488-0595
 - Palm Beach County Construction Industry Licensing Board(561) 233-5525
 - State of Florida, Dept. of Agriculture and Consumer Services(800) 435-7352
 - Florida Division of Hotel & Restaurants(850) 487-1395
 - Florida Office of Financial Regulation(850) 410-9805

NOTE: Price quotes are only valid if received and posted in the Tax Collector's Office within the same month of quote.

This receipt is in addition to and not in lieu of any license or receipt required by law or city ordinance and is subject to regulations of zoning, health and any other lawful authority Section 17-17 of Palm Beach County Ordinance No. 72-7.

For more information, call (561) 355-2264 or visit our website at www.pbctax.com.

Mail completed application to: Palm Beach County Tax Collector
 Attn: Business Tax Department
 P.O. Box 3715
 West Palm Beach, FL 33402-3715

Visit www.pbctax.com/appointments to make an appointment at one of our service centers to process your completed application.



ANNE M. GANNON
CONSTITUTIONAL TAX COLLECTOR
Serving Palm Beach County
Serving you.

Sec. 17-17 of PBC Ordinance No. 72-7.

No business tax receipt shall be issued until applicable county and state laws are complied with including, but not limited to, building, zoning, construction industry licensing, fire control and health.

www.pbctax.com

PBCTC Form 65

Application For Palm Beach County Local Business Tax Receipt

#1: BUSINESS INFORMATION (To be completed by applicant):

****Instructions & checklist on reverse side****

Check Applicable Box: New Business Transfer of Address Transfer of Ownership Business Name Change
 Tourist Development Tax - **NO ZONING REQUIRED**, (excludes hotel/motel) Complete section #1 only. Other _____

Existing PBC LBTR # (if applicable): _____

Corporation/Business Name: _____

Fictitious/DBA/Trade Name: _____

Division of Corporations requires registration of a fictitious name. Submit copy of registration with this application.

Owner/Applicant Name: _____

Federal Employer ID #: _____ ****OR**** Social Security #: _____

Business Address: _____ City: _____ State: _____ ZIP: _____

Applicant/Business Start Date at Location: _____ Business Phone Number: _____

Mailing Address (if different above): _____ City: _____ State: _____ ZIP: _____

E-Mail address: _____

Nature of Business: _____ ****OR**** Profession: _____
(Landscape, Cleaning Service, etc.) (Doctor, Lawyer, etc.)

Maximum Number of: Employees: _____ Machines: _____ Rooms: _____ Restaurant seating: _____

Were you issued a Notice of Non-Compliance? Yes _____ No _____

I certify, under penalty of law, that the above information is true and correct, and I understand that any false statements could result in penalties as provided by law.

Signature: _____ Title: _____
(Agent, Owner, Rep.)

#2: PLEASE NOTE: ZONING APPROVAL MUST BE COMPLETED PRIOR TO APPLICATION SUBMITTAL ****See reverse side for details on zoning****

(NO ZONING REQUIRED FOR SHORT TERM RENTALS)

Municipal/City Zoning Approval: _____ Title: _____

Additional Fees May Apply

Unincorporated Zoning Approval/Planning Zoning & Building Approval: _____ Title: _____

PCN: _____ ePZB Application Number: _____ Date: _____

Control Number: _____ Resolution Number: _____

Use pursuant to the PBC ULDC Article 4 supplementary use standards: _____

PZ&B - Check box if approval from department is required***

Regulator Signature required on line, when approval has been granted***

<input type="checkbox"/> Zoning (U No.) _____	<input type="checkbox"/> Fire Marshall _____
<input type="checkbox"/> Compliance _____	<input type="checkbox"/> Health Department _____
<input type="checkbox"/> Building _____	<input type="checkbox"/> Hotel & Restaurant _____
<input type="checkbox"/> NAICS Code _____	<input type="checkbox"/> Prior Use of Bay/Bldg. _____
<input type="checkbox"/> Other _____	<input type="checkbox"/> Cnty Home Base Affidavit _____

FOR TCO OFFICE USE ONLY

LBTR#/Account #: _____ State/County License Cert #: _____

CSS / SCSS: _____ Date: _____ Field Service Approval: _____

NAICS Code _____ TOTAL FEE DUE: \$ _____ Receipt #: _____



PALM BEACH GARDENS POLICE DEPARTMENT

10500 North Military Trail
Palm Beach Gardens, FL 33410
Main: (561)799-4445 Fax: (561)799-4509

Emergency/After Hours Contact Information Form

Date: _____
Business Name: _____
Business Address: _____
Business Suite: _____
Business Phone: _____
Plaza/Building Name: _____

Please list the names and phone numbers of people who can respond after hours, if needed, in the order in which they should be called.

Name	Home Telephone	Cell Phone
1. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

Has this business moved from another location in the City? **Yes** **No**

If so, will the previous location still be open? **Yes** **No**

Does this business have security cameras installed? **Internal** **External** **None**

If needed, would you provide the Police with a copy of the video footage? **Yes** **No**

If you have any questions regarding this Emergency/After Hours Contact Form, please call Officer Sharon at (561)799-4545.



CITY OF PALM BEACH GARDENS
 BUSINESS SERVICES DIVISION 10500
 NORTH MILITARY TRAIL PALM BEACH
 GARDENS, FL 33410
RETAIL/WHOLESALE AFFIDAVIT
2026-2027

Business Name: _____

Business Address (Physical): _____

Mailing Address: _____

Business Tax Receipt Number: _____

The City of Palm Beach Gardens requires a Retail/Wholesale Affidavit be submitted annually in order for the City to properly reflect the amount of your current retail or wholesale inventory. This amount will help determine the proper fees due for the forthcoming 2026-2027 Business Tax year. Please use the prior year's figures, either fiscal or calendar year, or if the business has been in existence less than one year, please use projected figures for the upcoming year. If the business has closed, please provide the date below.

This form must be signed, notarized and returned to the City via mail or scanned in color and emailed to business@pbgfl.com no later than April 30, 2026. If you have any questions or require further assistance, please contact Rose Mocerino at 561.799.4216 or rmocerino@pbgfl.gov. Your business tax renewal notice will be sent to the mailing address above no later than July 2026.

Cost of retail stock (inventory) and/or consigned merchandise \$ _____

Stock of merchandise means the full cash value of merchandise or goods on hand the last January 1, or for the applicant's fiscal year, whichever being the higher, and not the amount of capital stock invested in the business.

Date business closed (if applicable) _____

I hereby certify that the information and/or valuation stated herein to be true and correct to the best of my knowledge.

 Owner/Authorized Agent

 Date

STATE OF _____
 COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, 20____, by _____ who is personally known to me or produced _____ as identification.

 Signature of Notary Public

(notary seal)



City of Palm Beach Gardens
Affidavit for All Proposed Medical and Dental Offices
2025/2026 Business Tax Year

Applicants for a Business Tax Receipt for Medical or Dental Offices must demonstrate that they are aware of the special regulations governing same and that the operation of a Medical or Dental Office is conditioned upon an Applicant's adherence to the following criteria:

Office, Medical or Dental means a facility providing health care services to the public by physicians, dentists, chiropractors, osteopaths, physical therapists, nurses, acupuncturists, podiatrists, optometrists, psychiatrists (who are also known as health care practitioners), or others who are duly licensed to practice their respective medical or dental profession in the State of Florida, as well as others, including, but not limited to, technicians and assistants who are acting under the supervision and control of a licensed health care practitioner.

Offices, medical or dental. Medical or dental offices shall be subject to the following regulations:

a. On-site dispensing of controlled substances that are identified in Schedule II, III, or IV in Sections 893.03, 893.035 or 893.0356, *Florida Statutes*, is strictly prohibited, unless otherwise expressly permitted by statutory or general law. However, the following are exempt from this prohibition:

1. A health care practitioner when administering a controlled substance directly to a patient if the amount of the controlled substance is adequate to treat the patient during that particular treatment session.
2. A pharmacist or health care practitioner when administering a controlled substance to a patient or resident receiving care as a patient at a hospital, nursing home, ambulatory surgical center, hospice, or intermediate care facility for the developmentally disabled which is licensed by the state.
3. A health care practitioner when administering a controlled substance in the emergency room of a licensed hospital.
4. A health care practitioner when administering or dispensing a controlled substance to a person under the age of 16.
5. A health care practitioner when dispensing a one-time, 72-hour emergency resupply of a controlled substance to a patient.

b. Additionally, the health care practitioner responsible for the operation and/or supervision of any medical or dental office shall execute an affidavit acknowledging the regulations set forth hereinabove prior to payment of the required business tax, and annually thereafter upon renewal of same prior to the issuance of a business tax receipt. Failure or refusal to execute the required affidavit shall constitute prima facie evidence that the subject medical or dental office is operating in violation of the city code of ordinances, which may result in code enforcement action, revocation of business tax receipt, and/or any other actions permitted by law.

AFFIDAVIT

State of _____ } SS:

County of _____ }

I, (print name) _____ do hereby swear or affirm that I have read the above definition for Medical or Dental Office and the code provisions governing the operation of same; that I understand the subject code provisions; and that I am applying for a business tax receipt for operation of a **Medical or Dental Office**. Furthermore, I do hereby acknowledge that operation of a Medical or Dental Office in violation of the above-referenced regulations, any other provision of the city code of ordinances, or state or federal law may result in code enforcement action, the revocation of the business tax receipt for the office location listed below, and/or any other actions permitted by law. I make this Affidavit under penalty of perjury.

Medical or Dental Office: _____

Applicant Signature: _____

Business Address: _____

Applicant Name: _____

Title: _____

Notary Public:

The foregoing Affidavit was acknowledged before me this _____ day of _____, 20____, by _____ who is personally known to me or who has produced a Florida driver's license as identification and **who did take an oath**

[Notary Seal]

Signature: _____





Business Tax Receipt “BTR” Inspection



Prior to the issuance of an initial Business Tax Receipt your business shall receive a Life Safety Inspection by a Palm Beach Gardens Fire Rescue Fire Inspector. If any violations are identified during the inspection, the BTR will be denied until all corrections are made and verified. The purpose of this inspection is to ensure compliance with the requirements of the Florida Fire Prevention Code. Most importantly though, the inspection helps to protect your business, employees, customers, and property.

The inspection consists of an evaluation of all things “Life Safety” from fire systems to evacuation routes to electrical systems and more.

While not all inclusive, the following includes areas that are most often found in violation during these inspections.

1. Fire Extinguishers are required in every business. The size and location of the extinguisher depends upon the hazard present. In most cases the minimum size is a 2A:10BC. They need to be accessible (not blocked or hidden) to all employees and customers and are required to be inspected annually by an independent extinguisher company. Personnel are also required to be trained on the proper use.
2. Exit Signs & Emergency Lighting are required to be operational 24/7. These devices provide for visible points of reference should the power be lost which is very common in south Florida due to the high occurrence of inclement weather. These devices are also required to be inspected and tested monthly. Documentation of these inspections and testing results may be requested by the Fire Marshal’s office for proof of compliance. Every means of egress (exits) shall always be kept clear.
3. Storage of Hazardous Materials “HAZMAT” needs to be identified to the Fire Department ahead of time. By providing the MSDS sheets and the location of these materials greatly aids in pre-planning incident response and increasing the safety of responding emergency personnel. This is a mandatory requirement.
4. Blocking access to fire alarm pull stations or blocking the view of fire alarm notification devices. These devices always need to be accessible and visible.
5. Fire sprinkler systems are required to protect property and available means of egress. At no time, should anything be hung from a sprinkler head or piping—this is strictly prohibited by the fire code.
6. Extension Cords per the Fire Code are only allowed for temporary use and no greater than 90 days. At no time, should appliances such as refrigerators or microwaves be plugged into an extension cord—these devices should be plugged directly into an outlet. At no time, should extension cords be run through a wall, ceiling or floor. In addition, “Christmas Tree” cords are completely prohibited in a business occupancy.
7. With few exceptions, open flames are not allowed. While you may still have candles – if you are a business office, they are not allowed to be lit!

8. Space heaters may be allowed depending on the type of business, but they are required to have an automatic shut off and need to shut off automatically if knocked over.
9. Surge Protectors/Outlet Multipliers—these devices are great when you do not have enough outlets in your office however there are some basic guidelines that should be followed:
- Plug these devices directly into an outlet
 - No daisy chaining (do not plug one into another)
 - All Outlets multipliers are required to be surge protected.

