Business Tax Receipt
Public Announcement

Effective April 1, 2020, the City of Port St Lucie will be changing the requirements for new and existing commercial businesses to obtain a business tax receipt. New businesses and existing businesses that are adding additional services will contact the Business Tax Division to submit a Use and Occupancy Review Application. The application will be routed and reviewed by the Planning and Zoning Department to confirm the use is permitted based on the property’s zoning. Once the application has received zoning approval from the Planning & Zoning Department it will be routed to the Building Department.

The Building Department will determine if there is a change in the occupancy type or use for the space the business will occupy.

If the Building Department determines there is no change in the occupancy type or use, the business will schedule a business tax receipt inspection with the Building Department and Fire District. Once the Building and Fire inspections are approved, the business can submit their Business Tax Receipt application, pay the applicable business tax fees and officially open their business to the public.

If the Building Department determines there is a change of occupancy type or use, the business will be required to apply for a change of occupancy/use permit. After the Building Department and Fire District evaluate the new occupancy and/or use, plans and construction documents may be required. Once the permit for change of occupancy/use is granted, the contractor will pay the permit fees and can begin construction as required.

After all required inspections by the Building Department and Fire District are approved, the business can proceed with their Business Tax Receipt application, pay the applicable business tax fees and officially open their business to the public.

For more information on the Use and Occupancy Review Application and the Business Tax Receipt process please contact:

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