



**FINANCIAL AND ADMINISTRATIVE SERVICES
REVENUE DIVISION**

123 W. Indiana Avenue • Room 103 • DeLand, Florida 32720
(386) 736-5938 • FAX (386) 822-5729
www.volusia.org/finance/revenue.htm

CHARITABLE & NON PROFIT TAX EXEMPTIONS

Chapter 205.022 of the Florida Statutes defines a "Local Business Tax" (formerly known as Occupational License) as "the method by which a local governing authority grants the privilege of engaging in or managing any business, profession, or occupation within its jurisdiction." The Statutes also state that the terms "business," "profession," and "occupation" do not include the customary religious, charitable, or educational activities of nonprofit religious, nonprofit charitable, and nonprofit educational institutions in this state.

Please keep this letter for your records to indicate that as a charitable, non-profit or tax exempt business, you are not required to have a Volusia County Business Tax Receipt, nor will you be issued one.

If you have any further questions, please contact the Revenue Division at one of the following numbers:

Daytona Beach (386) 254-4635 New Smyrna 386) 423-3325 DeLand (386) 736-5938