

RESEARCH NOTE - It's all about "Sales and Use Tax"

To get you started, here are some links to become informed about Florida Tax collected when selling your crafts as a participant with a table or booth in any crafts shows, or with sales collected online when you design your own website. Call the state or county offices for further clarification or questions.


YES you can register your business as your own name using your Social Security number with the State of FL.

Otherwise, you will need to register with the State of FL a fictitious business name (ex. DBA Colorful Creations) and get a Tax number for your business. (DBA = Doing Business As)

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If you have not yet registered with the Department to collect and/or report tax, or are not sure if you need to register, visit the Department's [Account Registration](https://floridarevenue.com/taxes/eservices/Pages/registration.aspx) webpage.

<https://floridarevenue.com/taxes/eservices/Pages/registration.aspx>

You may be required to register to collect, accrue, and remit taxes or fees if you are engaged in activities associated with a tax or fee. If your business will sell taxable goods or services, you must register as a sales and use tax dealer to collect, report, and remit sales and use tax before you begin conducting business in Florida. For more information on opening a Florida business, read the Department's Business Owner's Guide for Sales and Use Tax ([GT-300015](https://floridarevenue.com/Forms_library/current/brochure/gt300015.pdf) ).

https://floridarevenue.com/Forms_library/current/brochure/gt300015.pdf

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Taxpayer Education

<https://floridarevenue.com/taxes/Pages/education.aspx>

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New Business Start-Up Kit

https://floridarevenue.com/taxes/businesses/Pages/newbusiness_startup.aspx

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The Florida Business Information Portal

<https://openmyfloridabusiness.gov>

The Florida Business Information Portal at [OpenMyFloridaBusiness.gov](https://openmyfloridabusiness.gov) helps individuals seeking to start and operate a business in Florida. The portal focuses on State of Florida government requirements and resources for businesses. If you enter the type of business you want to start, the portal provides a checklist to help you understand governmental requirements for your business category. The downloadable Guide to Starting a Business in Florida, available on the portal, provides basic tools to open a business in Florida and supplementary resources to the portal's business- specific checklists.

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Florida Sales and Use Tax

https://floridarevenue.com/taxes/taxesfees/Pages/sales_tax.aspx

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(Florida) State Sales Tax Rates - 6%

(County) Discretionary Sales Surtax Rates - Marion County - 1%

- looks like it will change in 2025 (**Form DR-15DSS**)

https://floridarevenue.com/Pages/forms_index.aspx

In 2025 look up - Sales and Use Tax Form DR-15DSS for Discretionary Sales Surtax Information for Calendar Year 2025

https://floridarevenue.com/Forms_library/current/dr15dss.pdf

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How to Get Started =

Florida Annual Resale Certificate for Sales Tax

https://floridarevenue.com/Forms_library/current/brochure/gt800060.pdf

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Start a Business

<https://dos.fl.gov/sunbiz/start-business/>

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Enroll to File and Pay Electronically

<https://floridarevenue.com/taxes/eservices/Pages/enrollment.aspx>

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Annual Resale Certificate for Sales Tax

https://floridarevenue.com/Pages/info_business.aspx

https://floridarevenue.com/taxes/taxesfees/Pages/annual_resale_certificate_sut.aspx

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MARION COUNTY OCCUPATIONAL LICENSE APPLICATION

<https://www.mariontax.com/UserFiles/Image/3-P-0001.pdf>