

The weather isn't our  
only advantage

The  
FLORIDA RELOCATION  
Guide





Florida is a beautiful place to visit, and Sarasota is an extraordinary place to live—not only for the richness of its culture, but also for its natural beauty and lifestyle. The quality of life in our region is second to none. Whether you are attracted to our thriving cultural institutions, global cuisine, or gorgeous white sand beaches, Sarasota has something to offer everyone.

Williams Parker's roots run deep in Sarasota's business, civic, and social landscape. Since our founding in Sarasota in 1925, we have helped new residents navigate legal issues in matters concerning real estate, Florida residency, estate and tax planning, and business relocation and succession. Our attorneys, many of whom are board certified, have significant experience in the areas of foreign investments, corporate law, labor and employment, healthcare, intellectual property, and litigation. Additionally, we are part of an international alliance of law firms, with over 2,300 attorneys in more than 40 countries, which allows us to serve the legal needs of clients around the country and around the globe.

This guide to relocation is designed to be practical and relevant. We hope you or a friend will find it useful during your move.

We look forward to being your neighbor.



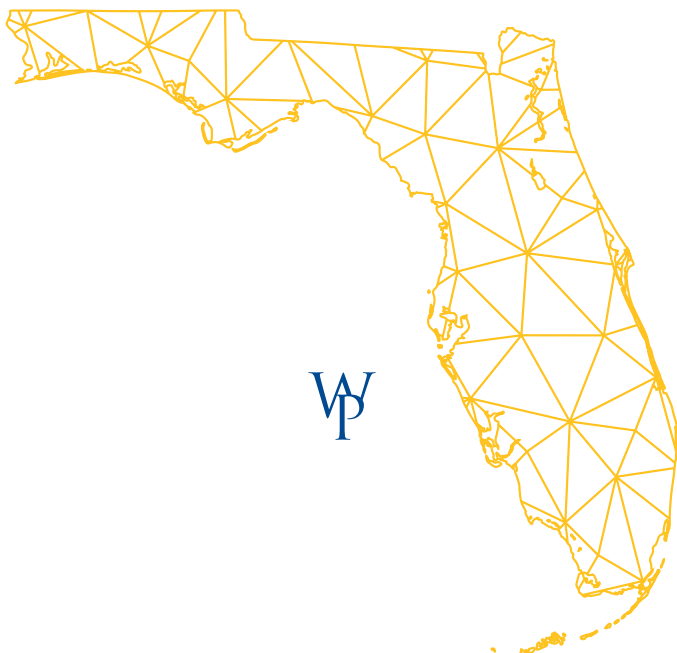
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Williams Parker  
Attorneys at Law  
Est. 1925

# I

## The Florida Advantage

Florida's sunny weather and low taxes attract many people. Florida residents do not pay state income tax or state gift tax, and there is no state inheritance tax. Like individuals, most businesses are not subject to state income tax. Florida's tax climate and favorable asset protection laws make the area a very desirable place to live and work.

This guide explains how to establish Florida residency (sometimes referred to as "domicile"), which is what you must do to take full advantage of Florida's favorable tax structure. It also provides specific, practical information to help you relocate to the Sunshine State.



# II

## How to Establish Florida Residency

To enjoy the tax and other benefits available to Florida residents, you must become a Florida resident. This means Florida must become your domicile. This is more complex than simply purchasing a house or other property in Florida. Under Florida law, your intent, as demonstrated by your actions, is critical in determining your state of residency. If you want to be considered a Florida resident for tax and other purposes, there are steps you should take to demonstrate your intent. No single step is determinative, so the more steps you take, the more likely you are to be treated as a Florida resident.

### A. PURCHASE REAL PROPERTY

Purchasing a residence in Florida is an excellent step toward establishing Florida residency. This is especially true if the property will be your “predominant and principal” home. If purchasing a home, you may find our *Residential Inspection Guide* helpful (available at [www.williamsparker.com/insights](http://www.williamsparker.com/insights)).

### B. FILE FOR FLORIDA'S HOMESTEAD EXEMPTION

If you purchase a house or condominium in Florida as your primary residence, consider applying for Florida's homestead exemption. An initial application for the homestead exemption may be filed at any time, online, by mail, or in person, but it must be filed on or before March 1 of the year for which the exemption applies—the homestead exemption is a calendar year-by-year exemption. To qualify for the homestead exemption for a particular year, Florida law stipulates:

1. Only individuals are eligible for the homestead exemption; business entities do not qualify.
2. The deed must have been signed and delivered to the buyer by January 1 of that year. It is preferable, although not essential, that the executed deed be recorded in the public records before January 1.

3. As of January 1 of that year, you must be a permanent resident of Florida, occupy the property as your permanent residence, and hold title to or have a beneficial interest in the property.

4. You must submit a homestead exemption application and provide a valid Florida driver's license or identification card and proof of Florida residency. Proof of Florida residency may be evidenced by one of the following: (a) proof of Florida voter registration (with new permanent residence address), (b) Florida vehicle registration, or (c) a formal Declaration of Domicile recorded in the public records of the county in which the exemption is being sought (discussed in more detail in Section II.C.). Other documents that may provide proof of Florida residency are listed on the Sarasota County and Manatee County property appraisers' websites. If you are filing in person, it is recommended that you bring with you a copy of one of the following to evidence ownership or beneficial interest in the property: (a) a copy of the recorded deed, (b) a tax bill, (c) notice of proposed property taxes, or (d) a copy of a trust agreement or last will and testament confirming beneficial interest. You are also required to provide your social security number and the social security number of your spouse, if you are married, whether or not your spouse's name appears on the deed. If you are not a permanent resident nor a U.S. citizen, you will need to present your registration card. In addition, information about your previous residence will also be requested, including (a) proof of cancellation of the homestead exemption if the residence is still owned or (b) proof of date of sale if the residence has been sold.

5. A family unit is entitled to only one homestead exemption. If you or your spouse is receiving the benefit of a real estate tax exemption or credit for a residence in another state where the exemption or credit is based on permanent residency in that state, you will not be entitled to homestead treatment for a Florida residence. Sometimes property owners do not know whether they are receiving such an exemption or credit for their out-of-state homes.

Therefore, upon applying for Florida homestead, be sure to check your tax bill on any out-of-state residence and, if you are receiving such an exemption or credit, contact the appropriate taxing authorities in that state to remove the exemption or credit from your out-of-state residence. Furthermore, if your spouse is receiving the benefit of a homestead exemption for another Florida residence, you will likely not be entitled to a homestead exemption for your own Florida residence, even if you are maintaining separate households and finances. However, under certain circumstances, a married couple may be entitled to claim homestead exemption for separate Florida residences if they are legally separated.

Once the exemption is granted, the property appraiser's office will send you a postcard each January to confirm you still qualify for the exemption. There are additional exemptions available for widows, widowers, and others, which must be applied for separately. For complete information regarding the homestead and other exemptions, contact the property appraiser's office:

Sarasota County  
Property Appraiser  
2001 Adams Lane  
Sarasota  
(941) 861-8200  
[www.sc-pa.com](http://www.sc-pa.com)

Manatee County  
Property Appraiser  
915 4th Avenue West  
Bradenton  
(941) 748-8208  
[www.manateepao.com](http://www.manateepao.com)

Section III.B. contains additional information regarding the homestead exemption and real property taxes.

### C. FILE A "DECLARATION OF DOMICILE" IN FLORIDA

A Declaration of Domicile is a sworn statement that you are a bona fide Florida resident. It does not serve as an application for homestead exemption. A Declaration of Domicile form is available from, and should be recorded by, the local clerk of court. Although it is certainly not definitive, filing this declaration helps to demonstrate your intent to be a Florida resident. There is a small fee to file the Declaration of Domicile and to be provided with a certified copy. You can obtain the form at the following locations:

## Sarasota County

Visit [www.sarasotaclerk.com](http://www.sarasotaclerk.com) and click on “Forms” on the homepage, go to the “Recording” section to obtain a copy of the Declaration of Domicile.

Once you complete it, take the form to the Sarasota County Clerk of the Circuit Court for recording at either the Sarasota County Courthouse, 2000 Main Street, Sarasota, (941) 861-7400, or the Robert L. Anderson Administration Center, 4000 South Tamiami Trail, Venice, (941) 861-5000. You may obtain a form in person at either location.

## Manatee County

Visit [www.manateeclerk.com](http://www.manateeclerk.com) and find the section entitled “Forms for Download” under the “Recording” section, or you may go to the Manatee County Courthouse, Recording Department, 1115 Manatee Avenue West, Bradenton, (941) 741-4045, to obtain and record the form.

### D. REGISTER TO VOTE

A voter registration form may be obtained online at the office of the local supervisor of elections or at many banks and libraries. The voter registration form provides filing instructions.

#### Sarasota County

Supervisor of Elections

101 South Washington Boulevard  
Sarasota

(941) 861-8600

[www.sarasotavotes.com](http://www.sarasotavotes.com)

#### Manatee County

Supervisor of Elections

600 301 Boulevard West,  
Suite 108

Bradenton

(941) 741-3823

[www.votemanatee.com](http://www.votemanatee.com)

### E. OBTAIN A FLORIDA DRIVER'S LICENSE OR IDENTIFICATION CARD

The best way to review the requirements for a Florida driver's license or state-issued identification card is to go online to [www.flhsmv.gov](http://www.flhsmv.gov). This website outlines the requirements for different kinds of licenses and provides office hours, appointment scheduling, directions, and other online services. Field office locations are listed below in Section II.F.



## F. REGISTER YOUR AUTOMOBILE IN FLORIDA

Before registering your automobile in Florida, we recommend you visit [www.flhsmv.gov](http://www.flhsmv.gov) to review the requirements for residents of your county. Generally, a Florida driver's license and proof of Florida vehicle insurance are required to register an automobile in Florida. Florida driver's licenses and vehicle services are available at the following locations:

### Sarasota County

101 South Washington Boulevard, Sarasota, (941) 861-8300  
6100 Sawyer Loop Road, Sarasota, (941) 861-8300  
4000 South Tamiami Trail, Venice, (941) 861-8300  
4970 City Hall Boulevard, North Port, (941) 861-8300

### Manatee County

819-301 Boulevard West, Bradenton, (941) 741-4800  
904-301 Boulevard West, Bradenton, (941) 741-4800  
(driver's license only)  
5756 14th Street West, Bradenton, (941) 782-6050  
(motor vehicle tag agency only)  
6007 111th Street East, Bradenton, (941) 741-4800  
4333 US Highway 301 North, Ellenton, (941) 741-4800

## G. CHANGE YOUR AUTOMOBILE INSURANCE

Your automobile insurance policy must contain personal injury protection (PIP) coverage to comply with Florida's "no fault" law. This provides certain reimbursements for medical expenses and lost wages in the event of an accident. You may want to purchase uninsured motorist coverage from your insurer, which provides insurance coverage for you and members of your immediate family if the other driver either has no insurance or does not have enough insurance to compensate you for your injuries. You may also be able to obtain additional coverage through your umbrella policy, if you have one.

## H. INCLUDE YOUR FLORIDA ADDRESS ON YOUR FEDERAL INCOME TAX RETURN

Including your Florida address on your federal income tax return may provide additional evidence of Florida residency.

#### I. FILE A NON-RESIDENT INCOME TAX RETURN IN YOUR FORMER STATE

If you have or had income-producing property or employment in a different state, non-resident income tax returns may still be due in that state. Some states have a final return or form to terminate residency. If available, you should file a final return or form to help clarify your change to Florida residency.

#### J. ESTABLISH CLUB AND CHURCH AFFILIATIONS IN FLORIDA

Joining clubs, churches, and other organizations in Florida will help establish your intent to make Florida your new residence.

#### K. LIVE IN FLORIDA FOR MOST OF THE YEAR

Each year, you should spend a greater percentage of time in Florida than in any other location.

#### L. ESTABLISH BANKING RELATIONSHIPS IN FLORIDA

Opening Florida bank accounts and safe deposit boxes connects you to the community and indicates your intent to be a Florida resident. Having your bank statements, credit card statements, and other mail sent to your Florida address can further demonstrate your intent to be a Florida resident.



*Bayfront Park, Downtown Sarasota, Florida*

# III

## Taxes Imposed by the State of Florida

### A. SALES AND USE TAX

Florida imposes a 6% general sales and use tax on sales of tangible personal property and leases of residential real property for periods of six months or fewer. Florida also imposes a 5.5% tax on leases of commercial real property and a 6.95% tax on electricity. Florida counties are, within certain guidelines, permitted to levy additional sales surtaxes, and both Sarasota and Manatee counties impose an additional 1% sales surtax. The application of sales tax to real estate leases catches many Florida landlords by surprise.

### B. REAL PROPERTY TAX

This tax (also known as “ad valorem tax”) is based on ownership of Florida real property, whether or not you consider Florida your primary residence. The tax is assessed annually based on the value of the land and its improvements as of January 1 each year. Taxes are payable on November 1 and due by March 31, with discounts up to 4% for early payment. If you own and reside on real property in Florida on January 1 and make the property your permanent residence, you may be eligible for a homestead exemption of up to \$50,000. Also, once the homestead exemption is applied for and granted, the annual assessed value of your homestead for property tax purposes can only increase by the lesser of 3% or the percentage change in the Consumer Price Index for the prior year. Generally, this leads to greater savings on your real estate taxes the longer you own your homestead property. Finally, if you move, you may be able to transfer some or all of your accumulated homestead exemption tax savings to your new Florida homestead property, provided you establish your new homestead within two years of abandoning your previous homestead. See [www.floridarevenue.com/](http://www.floridarevenue.com/) property for filing requirements.

See Section II.B. for information about applying for the homestead exemption.

### C. TANGIBLE PERSONAL PROPERTY TAX

If you own tangible personal property and operate a proprietorship, partnership, or corporation, or operate as a self-employed agent or a contractor, or even lease, lend, or rent personal property, then you must file a tangible personal property return. Tangible personal property is essentially all goods other than real estate used in a business. This annual tax is assessed on the value of the following: (a) goods and equipment not otherwise exempt used in the operation of a business (excluding inventory), (b) mobile home attachments when the land is rented, and (c) furnishings and appliances used on rental property. Personal household furniture and furnishings of a Florida resident not used in a rental are not subject to the Florida personal property tax. The Florida automobile tax replaces the annual automobile personal property tax levied by many states. The return must be filed with the property appraiser between January and April 1 of each year. For those who file in a timely manner, the first \$25,000 in assessed value is exempt from taxes, and the property appraiser automatically applies the exemption to your assessed value.

### D. ESTATE TAX

Florida does not impose an estate tax or an inheritance tax. When relocating to Florida, it is important to evaluate your current estate plan and have your documents reviewed by a qualified Florida attorney to assure compliance with Florida law. While estate tax laws are federal, probate laws are state laws, and Florida's probate laws differ from those of other states.

### E. CORPORATE INCOME TAX

Corporations taxed under Subchapter C of the Internal Revenue Code (so-called "C" corporations) with property, employees, or agents in Florida are subject to a flat 5.5 % corporate income tax on their Florida income (excluding inventory). In general, corporations qualifying for taxation under Subchapter S of the Internal Revenue Code (so-called "S" corporations) and business entities treated as

disregarded entities, such as single-member LLCs, for federal income tax purposes are not liable for this tax. Limited liability companies generally are not subject to Florida income tax unless they have specifically elected to be taxed as C corporations for federal income tax purposes.

#### **F. PERSONAL INCOME TAX**

Florida does not have a personal income tax. It is prohibited by the Florida Constitution.

#### **G. DOCUMENTARY STAMP TAX**

In Sarasota and Manatee counties, a tax equal to \$0.70 per \$100 of the total purchase price is imposed on most documents that transfer interests in Florida real property (e.g., warranty deeds, quitclaim deeds). Additionally, a tax equal to \$0.35 per \$100 of the loan amount is imposed on certain loan documents executed or delivered in Florida (e.g., promissory notes and mortgages). Even if loan documents are executed and delivered outside of Florida, if the loan is secured by a mortgage on Florida real estate or by a security agreement of any type that is recorded in Florida, then the tax applies. The maximum amount of documentary stamp tax due on unsecured notes or other written obligations to pay money is \$2,450.

#### **H. INTANGIBLE TAX**

A tax equal to \$0.20 per \$100 of the loan amount is imposed on most mortgages recorded in Florida.

#### **I. PERSONS DOMICILED OUTSIDE THE UNITED STATES**

If you are not a U.S. citizen and you reside outside the United States, you should know about potential U.S. income, estate, and gift tax consequences when acquiring interests in Florida real estate or a business entity located in Florida, or if you have direct business operations in Florida. Pre-acquisition planning may help to minimize the impact of U.S. and Florida taxes.

#### **J. TOURIST DEVELOPMENT TAX**

Rental income from residential property rented for periods of six months or fewer is generally subject to the 5% Florida Tourist Development Tax. The amount subject to tax includes all consideration due and payable by the tenant

to the landlord for the right to use or occupy the property, including maintenance charges and property insurance charges passed on to tenants. This tax is in addition to sales tax and any discretionary sales surtax imposed by the county where the property is located, as discussed in Section III.A. Both Sarasota and Manatee Counties have a 1% surtax.

#### K. LOCAL BUSINESS TAX

For anybody operating a business, profession, or occupation located within Sarasota County, a local business tax may apply. This tax is in addition to any other taxes, fees, permits, or licenses required to operate the business. The amount of the tax varies by occupation. For a schedule of fees for the Sarasota County local business tax, visit [www.sarasotataxcollector.com/services/tax-services/business-tax/fees](http://www.sarasotataxcollector.com/services/tax-services/business-tax/fees). In addition, businesses located in the cities of Sarasota, Venice, North Port, and in the Town of Longboat Key may also be required to pay a city local business tax.

Unincorporated Manatee County does not have a local business tax. However, businesses in the cities of Anna Maria, Bradenton, Bradenton Beach, Holmes Beach, and Palmetto and the Town of Longboat Key may be required to pay a city local business tax.

## IV

### Document Review

When moving to a new state, it is important to review your estate plan documents, such as wills, trusts, advance medical directives, and powers of attorney, as each state has its own unique laws concerning estate planning. For example, Florida has specific laws with regard to the permitted recipients of homestead property, as well as who may serve as a personal representative (executor). While your existing documents may function in Florida, we suggest a review by a qualified attorney to ensure all documents are up to date and in compliance with state and federal law.

# V

## Local Advantages

### A. EDUCATION

Sarasota and Manatee counties recognize the importance of a quality education and, therefore, offer an abundance of educational options, including a number of higher-education institutions. If you have school-aged children, you may find the following resources helpful:

Sarasota County Schools  
1960 Landings Boulevard  
Sarasota  
(941) 927-9000

[www.sarasotacountyschools.net](http://www.sarasotacountyschools.net)

Manatee County Schools  
215 Manatee Avenue West  
Bradenton  
(941) 708-8770

[www.manateeschools.net](http://www.manateeschools.net)

There are also many private schools in the area, with varying application deadlines and admissions standards. If you are considering a move to Florida, we recommend contacting any schools that you are interested in as soon as possible to obtain further details. For a complete listing, visit [www.floridaschoolchoice.org](http://www.floridaschoolchoice.org).

To further explore the comprehensive selection of four-year colleges, universities, and higher-education institutions in our region, visit [www.collegeatlas.org](http://www.collegeatlas.org).

### B. HEALTHCARE

Sarasota and Manatee Counties provide a reputable network of hospitals and healthcare providers. The area's medical centers are well-known for their specialty care and high-quality services. Among the area's facilities are Sarasota Memorial Health Care System, featuring a level II trauma center and level III neonatal intensive care; Doctors Hospital of Sarasota; All Children's Specialty Care of Sarasota; and HealthSouth Rehabilitation Hospital of Sarasota. For additional information on healthcare facilities in the area, visit [www.FloridaHealthFinder.gov](http://www.FloridaHealthFinder.gov).

### C. ARTS AND CULTURE

Known as Florida's "Cultural Coast," Sarasota is renowned for its wealth of arts and culture. Home to dozens of performing arts groups, art galleries, museums, and festivals, Sarasota's rich arts scene rivals that of the country's larger urban settings. Whether it's art, dance, history, music, or theatre, choices abound. The Asolo Repertory Theatre, Sarasota Ballet, Sarasota Opera House, Sarasota Orchestra, Van Wezel Performing Arts Hall, and The Ringling are just a few of our more popular options. A full listing can be found online at [www.visitsarasota.com/sarasota-arts](http://www.visitsarasota.com/sarasota-arts).

### D. ATTRACTIONS

In addition to the multitude of cultural amenities, Sarasota offers a number of family-friendly attractions, including Big Cat Habitat and Gulf Coast Sanctuary, Historic Spanish Point, Marie Selby Botanical Gardens, Marina Jack, Mote Marine Laboratory and Aquarium, Sarasota Jungle Gardens, Sarasota Polo Club, and South Florida Museum/Bishop Planetarium. Additional information on local attractions can be found online at [www.visitsarasota.com](http://www.visitsarasota.com).

### E. BEACHES

Sand, sea, and sun are plentiful in our region. Sarasota boasts miles of beautiful beaches, including dozens of public accesses with free parking and many with beach chair and umbrella rentals, concessions, volleyball, picnic areas, and lifeguard monitoring. Among them is Siesta Key Beach. Often touted as one of the best beaches in America, Siesta Key is known for having some of the whitest and finest sand in the world. A complete list of area beaches, including current beach conditions, is available online at [www.scgov.net/beaches](http://www.scgov.net/beaches).

### F. DINING AND NIGHTLIFE

From casual cooking to fine dining, there is no shortage of options for food and drinks in Sarasota. The area offers hundreds of restaurants serving up both local and global cuisine. Additionally, Sarasota offers great nightlife, with a variety of entertainment, bars, events, and live music.



More information on Sarasota's dining and nightlife options can be found at [www.visitsarasota.com/things-to-do/restaurants](http://www.visitsarasota.com/things-to-do/restaurants) and [www.visitsarasota.com/nightlife-entertainment-festivals](http://www.visitsarasota.com/nightlife-entertainment-festivals).

#### G. GOLF AND TENNIS

Florida is home to a number of fine golf courses and tennis facilities, with several options, both public and private, in Sarasota.

Details on area golf courses can be found online at [www.golflink.com](http://www.golflink.com). Information on local tennis facilities is available online at [www.tennisround.com](http://www.tennisround.com).

#### H. RETAIL

Sarasota offers many selections for shopping. Some of the more popular retail destinations include the Mall at University Town Center, Westfield Sarasota Square Mall, Westfield Siesta Key, and St. Armands Circle. Additional information can be found at [www.visitsarasota.com/things-to-do/shopping](http://www.visitsarasota.com/things-to-do/shopping).

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## COMMUNITY

Sarasota has a rich tradition of strong civic organizations and community engagement, especially regarding community foundations and arts, cultural, and human services organizations. We are proud of the central roles played by our attorneys and staff, forging some of the area's most enduring and iconic institutions and leading organizations and initiatives that contribute to the area's good fortune and character. We are delighted to call Sarasota home.

## OVERVIEW

Williams Parker was founded in 1925. We are native Floridians as well as "transplants." Every one of us lives and works here because the quality of life in our region is unparalleled.

We are hard-working, fair-minded, and community-centered attorneys who support and collaborate with one another. Our large base of loyal clients is our most important source of new clients. Our clients are primarily developers, entrepreneurs, governmental entities, and families of means. They appreciate our attentiveness, discretion, and judgment.

We recruit carefully, which means we enjoy low turnover among our employees. A large percentage of our attorneys have advanced degrees in law (LLM), accounting (master's or CPA), or business (MBA). Our technical legal skills match our clients' demands for solutions to a wide range of complex legal challenges here and abroad.

Our clients' legal challenges often involve matters in other states or countries. We regularly work with attorneys in an international network of similarly situated law firms to help our clients secure the legal support they need wherever they need it. This network of corporate and tax attorneys operates globally and provides our clients with a practical way to access global markets and foreign counsel.







REAL ESTATE  
LAND USE & DEVELOPMENT  
ESTATE PLANNING & ADMINISTRATION  
FIDUCIARY SERVICES  
TAX PLANNING  
BUSINESS SUCCESSION  
INTERNATIONAL BUSINESS  
& CROSS-BORDER TRANSACTIONS  
CORPORATE  
LABOR & EMPLOYMENT  
HEALTHCARE  
INTELLECTUAL PROPERTY  
LITIGATION