

## What is a Food Truck?

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A food truck or trailer is a mobile vehicle equipped with a kitchen to prepare and sell food. These vehicles travel to different locations offering a variety of food items to customers.

## What is a Commissary Kitchen?

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A commissary kitchen is a licensed commercial kitchen where food truck operators can store, prepare and sanitize their food and equipment. It serves as a base for food truck businesses and offers facilities which may include storage space, cooking areas and cleaning facilities. Food truck owners use commissary kitchens to comply with health and safety regulations and to efficiently manage their operations.



# Contact Us

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**We'll walk you through the process of starting a business.**

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Meet with the Business Navigator to take a look at your plans and help navigate the requirements of the following:

- Business Services
  - Planning and Zoning
  - Code Enforcement
  - Environmental Compliance
  - Stormwater
  - Utilities
  - and more
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Scan the QR Code below to visit the City of Panama City's Business Services webpage for more information.



501 Harrison Avenue  
Panama City, FL 32401  
(850) 691 4603  
[BusinessServices@panamacity.gov](mailto:BusinessServices@panamacity.gov)

# How to Start a Food Truck or Trailer



# General Business Requirements

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## Register with Florida Sunbiz

- Sunbiz oversees Corporations, Limited Liability Companies, Limited Partnerships, DBA's and Trademarks
- If you are doing business under any name other than your legal given name, you must register with Sunbiz.
- Register at [www.dos.fl.gov/sunbiz/](http://www.dos.fl.gov/sunbiz/)

## Register with Internal Revenue Service (IRS)

- The Internal Revenue Service (IRS) collects income tax, estimated taxes, self employment taxes, employment taxes, excise taxes and more.
- Register at visit [www.irs.gov/businesses](http://www.irs.gov/businesses)

## Register with Florida Department of Revenue

- The Florida Department of Revenue oversees the collection of more than 30 taxes including sales and use tax, corporate income tax and more.
- Verify with the Florida Department of Revenue what taxes you need to collect for your business and sales type.
- Register at [www.floridarevenue.com/taxes/](http://www.floridarevenue.com/taxes/)



## Food Truck or Trailer Requirements

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### Florida Department of Business and Professional Regulation (DBPR)

- DBPR licenses Food Service and Retail Beverage (bars/alcohol) establishments
- Register at [www.myfloridalicense.com/dbpr/](http://www.myfloridalicense.com/dbpr/)

### Florida Department of Health

- Issues a food permit for food trucks.
- Also requires a Certified Food Manager on duty at all times during operation hours. Other employees may need a Food Handlers permit.
- Register for the food permit or find available food handling certification classes at [www.floridahealth.gov/](http://www.floridahealth.gov/)

\*Please note this document serves as a summary fact brochure only, any conflict is unintentional and code prevails in all instances.

## Florida Department of Agriculture and Consumer Services (FDACS)

- Issues a Mobile Food Vendor Permit for food trucks or trailers selling directly to customers.
- Register at visit [www.fdacs.gov/](http://www.fdacs.gov/)

## City of Panama City

- Does not issue a business tax receipt for food trucks; however, the Environmental Compliance (F.O.G.) Department does ensure the usage of a commissary kitchen and proper grease disposal.
- Contact the F.O.G. Department at [www.panamacity.gov/660/Fats Oils and Grease FOG Program](http://www.panamacity.gov/660/Fats%20Oils%20and%20Grease)

