



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 08-02**

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**SUBJECT: Polk County Local Business Tax Ordinance**

**ISSUE: Businesses Temporarily Operating In Polk County**

**DATE: October 27, 2007**

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### **Policy**

Pursuant to F.S. 205.065 and Tax Collector's Office policy, all businesses operating in Polk County are required to have a county local business tax receipt.

Businesses temporarily operating in Polk County which already hold a valid county local business tax receipt issued from another Florida county, where their permanent primary business is located, are not required to pay for a Polk County local business tax receipt.

**Note:** A valid county local business tax receipt includes, but is not limited to, an indication that the receipt has been issued for the current tax year and the activity or occupation the holder seeks to perform is identified on the receipt and corresponds to an established tax receipt occupation and/or activity issued in Polk County.

A county local business tax receipt does not waive local, state or federal requirements, including licensing, registration, and/or certification requirements that must be met prior to engaging in the activities, professions and/or occupations for which this application is being made. The holder of a county local business tax receipt must adhere to all the zoning restrictions specified for its business location (including place of temporary operation).

Also, pursuant to F.S. 205.193, a local business tax receipt is not required for an out-of-county licensed mobile home dealer or an out-of-county licensed mobile home manufacturer, or an employee of same, who only performs setup operations, within the county, as defined in F.S. 320.