



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 09-03

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Mobile Vendors

DATE: March 20, 2009

Mobile Vendors Operating In Polk County

Mobile Vendors include but are not limited to mobile food dispensing vehicles, hot dog carts, and retail vehicles.

Individuals or firms doing business as a mobile vendor must obtain a county local business tax under one or more of the following activities:

CLASS B MOBILE VENDOR with PREPACKAGED FOOD (440080)

CLASS B FOOD MOBILE VENDOR PREPARED FOOD (720070)

CLASS B FOOD MOBILE VENDOR PRE PACKAGED (720060)

CLASS A LTD RETAIL TRADE (440000)

Note: A county local business tax receipt issued for one or more of the above listed activities shall only be valid for one mobile vending location at any given time.

Out-of-County Mobile Vendors Operating in Polk County

It is determined that mobile vendors do not have a permanent primary business location. Therefore, any out-of-county mobile vendor temporarily operating in Polk County does not fall under the policy outlined in TA 08-02 and is required to obtain a Polk County local business tax receipt.

May 24, 2018