



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-04

SUBJECT: Petition Solicitations

ISSUE: Paid Petition Activities

DATE: January 3, 2005

Paid Petition Activities

Generally, those who solicit petitions to the public in Polk County in return for compensation must obtain a county local business tax receipt.

At minimum, a Class "A" county local business tax receipt with a "LTD OTHER SERVICES" (810000) designation is required to engage in this type of occupation or activity.

Other Petition Activities

If a person is a bona fide employee of a person, business, or organization that has a county local business tax receipt or is exempt from having a county local business tax receipt, or they are acting as a volunteer for any person, firm or organization that is exempt from having a county local business tax receipt, then a county local business tax receipt is not required.

(Note: Generally bona fide employees receive a W-2 Wage & Tax Statement Form from their employers.)

Additional Information

At a public hearing, held on October 20, 2004, the Board of County Commissioners confirmed this policy.