



# TAX COLLECTOR'S OFFICE

## Polk County, Florida

LOCAL BUSINESS TAX  
Technical Advisory  
Number 05-06

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**SUBJECT: Selling Fireworks**

**ISSUE: Fireworks Sales Requirement**

**DATE: June 30, 2005**

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### **Class C Tax Receipt Required for Fireworks Sales**

Persons or businesses who primarily advertise that they sell fireworks or those who sell fireworks pursuant to Chapter 791 of the Florida Statutes must obtain a Class C "FIREWORKS" (810008) local business tax receipt.

### **Background**

As provided in Chapter 791 of the Florida Statutes, fireworks in Polk County are most often being sold at temporary locations prior to given holidays.

Generally, items sold in grocery stores and other retail stores, etc., are not defined as fireworks under Chapter 791 of the Florida Statutes and such establishments do not primarily advertise that they are selling fireworks.