



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 06-02

SUBJECT: Interstate Truckers

ISSUE: Interstate Truckers Located In Polk County

DATE: June 8, 2006

Requirement for Interstate Truckers Located In Polk County

Interstate truckers that are not bona fide employees of a trucking firm and whose permanent business address is located in Polk County, Florida are required to obtain an annual Class B Commercial Driver county local business tax receipt on or before September 30th each year.

A permanent business location is generally established by the address listed on the Florida Department of Highway Safety & Motor Vehicles Driver License or by other documentation provided by the commercial driver.

Note: Generally, bona fide employees receive a W-2 Wage & Tax Statement Form from their employer. An individual acting as an Independent Contractor is not an employee.