



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 09-02

SUBJECT: Gambling & Non-Gambling Entertainment Events/Activities

ISSUE: Tax Receipts Not Issued For Gambling

DATE: March 19, 2009

Gambling Acts Prohibited Under Chapter 849 of the Florida Statutes

Local business tax receipts are not issued to individuals or firms seeking to engage in gambling acts prohibited under Chapter 849 of the Florida Statutes.

Charitable Bingo Games

County local business tax receipts are not issued for any type of "bingo" event or activity.

Note: Those seeking more information about holding a "bingo" game are referred to the Board of County Commissioners, Growth Management Division for games to be held in unincorporated Polk County. All others are referred to the applicable municipal governing authority.

Penny-Ante Games

County local business tax receipts are not issued for "penny-ante games within residential dwellings" as permitted under Chapter 849 of the Florida Statutes.

Non-Gambling Entertainment Events/Activities

Individuals or firms who are in the business of engaging in entertainment events and/or activities, which are not considered to be gambling are required to obtain one of the following county local business tax receipts:

- Individuals or firms engaged in the business of conducting a special event outside the boundaries of the permanent location of an established County Local Business Tax Receipt holder are required to obtain a Class C Special Event county local business tax receipt.

- Individuals or firms engaged in the business of conducting events within the boundaries of the permanent location of an established County Local Business Tax Receipt holder are required to obtain a Class A LTD Art Entertainment Recreation county local business tax receipt.

Opinions and Determinations on Gambling or Non-Gambling

Individuals or firms seeking an opinion or determination on whether or not specified activities constitute gambling are directed to seek the advice of an attorney or consult with the local law enforcement agency, in whose jurisdiction the specified activities will take place, prior to engaging in any such activities.