



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 11-02

SUBJECT: Food

ISSUE: Overview for Determining Classification

DATE: October 1, 2011

A person who applies for or renews a local business tax certificate to engage in business as a food establishment, retail food store, or provides any type of food for human consumption must exhibit a current food permit or an active letter of exemption from the department before the local business tax certificate may be issued or renewed. This includes persons providing fresh food, prepackaged food, or cooked food in return for consideration.

Persons or firms required under state law to have a state license, registration and/or permit in order to provide food are required to obtain a Class B Business Tax Receipt before engaging in business in Polk County, Florida. Examples of such business activities include but are not limited to: Bakery, food warehouse, convenience store, catering, delicatessen, grocery store, meat market, mobile vendor, seafood market, etc.

Persons or firms not required under state law to have a state license, registration and/or permit in order to provide food are required to obtain a Class A Business Tax Receipt (LTD ACCOMODATION OR FOOD SERVICE - 720000) before engaging in business in Polk County, Florida. An example of such business activities include but are not limited to: Fruit and vegetable stand (non-dealer), cottage food operation (Re: F.S. 500.80), etc.