



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 12-04**

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**SUBJECT: Polk County Local Business Tax Ordinance**

**ISSUE: Business Entities & Fictitious Name**

**DATE: December 5, 2012**

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### **Business Entities and Doing Business under Fictitious Names**

#### **Business Entities**

For the purposes of administering Polk County's Local Business Tax, a business entity is one of the following:

- Corporation
- General Partnership
- Limited Partnership
- Limited Liability Company
- Sole Proprietorship (Individual)

Each business entity operating in Polk County is required to have a County Local Business Tax Receipt per location.

#### **Fictitious Names**

Business entities that are doing business under any name other than their legal business name are required to provide the following upon application:

1. Fictitious Name; and
2. Fictitious Name Registration, obtained from the Florida Division of Corporations of the Department of State, or a written explanation as why they do not need to comply with the Fictitious Name Registration Act. To obtain a Fictitious Name Registration, contact the Florida Department of State's at telephone number 850-245-6000 or visit the following website: <http://dos.myflorida.com/>. See Chapter 205.023, Florida Statutes.