



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-02

SUBJECT: Garage Sales, Yard Sales, etc.

ISSUE: When is a Business Tax Receipt Needed

DATE: January 3, 2005

Requirement for a County Local Business Tax Receipt

If a residential location in Polk County is the site of “garage” sale, “yard” sale, and/or other such sale more than two times within any 12-month period, then it is considered a business location and a county local business tax receipt is required. See Florida Administrative Code Rule: 12A-1.037, “Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services” located at <https://www.flrules.org/gateway/ruleNo.asp?id=12A-1.037>.

