



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-03

SUBJECT: Internet Sales & Business

ISSUE: Internet Business Subject To Business Tax

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Internet Sales & Business

Generally those located in Polk County who engage in an internet business, and/or conduct internet sales transactions, in return for compensation would need to obtain a county local business tax receipt. The class of tax receipt would depend on the type of occupations or activities in which they engage.

Personal Internet Sales

If a person utilizes the internet for sales or a series of sales of personal items, and sales occur more frequently than two times during any 12-month period, a county local business tax receipt is required. The term "series of sales" means any multiple sales of tangible personal property, for a limited duration not to exceed 30 consecutive days. Each series of sales shall be considered a single sale. 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>.

Note: For the purposes of this Technical Advisory, purchasing items for resale or items intended for commercial sale are not considered personal items.