



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 07-01**

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

**ISSUE: Overview of Changes Taking Effect In 2007/2008**

**DATE: October 1, 2007**

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### **Notable Changes**

Pursuant to statutory changes and county ordinance revisions in the year 2007, the terms "county occupational license" and "county occupational license tax" are now referred to as "county local business tax receipt" and "county local business tax."