



# TAX COLLECTOR'S OFFICE Polk County, Florida

LOCAL BUSINESS TAX  
Technical Advisory  
Number 10-01

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**SUBJECT: Prior Year Taxes Due**

**ISSUE: Application of Penalty Amounts and Collection Costs**

**DATE: July 1, 2010**

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## County Local Business Tax Due Dates and Delinquency- violation of Florida Statute 205.053

### Delinquent Payments

All businesses that fail to comply or pay the local business tax prior to October 1st or all persons who fail to comply or pay the local business tax prior to entering into business are subject to the provisions found in 205.053 (1), Florida Statutes or any successor statutes.

Polk County Local Business Tax Receipt holders are required to renew their business tax receipts on or before September 30th each year. After September 30th any business that has failed to renew their tax receipt shall be considered delinquent and subject to a delinquency penalty of 10 percent for the month of October, plus an additional 5 percent penalty for each subsequent month of delinquency until paid. The total delinquency penalty may not exceed 25 percent of the business tax for the establishment.

### Over 150 Days Delinquent

Any person who engages in business, occupation, or profession who does not pay the business tax receipt within 150 days of the initial notice of tax due, and does not obtain the receipt is subject to civil actions and penalties including court costs, reasonable attorney's fees, additional administrative costs, and a penalty of up to \$250.

Note: Delinquent county local business tax account holders are subject to pay for all applicable prior year taxes, penalties and collection costs due, etc., (up to three years).

**County Local Business Tax Non-Compliance- violation of Polk County Ordinance 09-070**

Additionally, businesses are subject to the applicable penalties provided under Polk County Ordinance 09-070.

Businesses that have not obtained a valid County Local Business Tax Receipt and that have been noticed they are in violation for failing to obtain a County Local Business Tax Receipt are subject to pay the annual county local business tax due, plus a 25% penalty and \$20 collection cost, as well as attorney fees.

Businesses that fail to comply within 150 days of the initial notice are in criminal violation of county local business tax provisions, which is a second degree misdemeanor offense subject to possible criminal prosecution, a 100% penalty (up to \$250) and a \$40 collection cost, as well as possible attorney's fees, etc.

Note: Non-compliant businesses are subject to pay for all applicable prior year taxes, penalties and collection costs due, etc., (up to three years).

Business that fail to comply within 150 days of initial notice may be subject to the maximum civil penalties allowed under Florida Statute Chapter 205 after notice and hearing in front of the Polk County Code Enforcement Special Magistrate.

See Delinquency & Non-Compliance Rates on the following page. 

# **Delinquency & Non-Compliance Amounts**

## **SCHEDULE OF COUNTY LOCAL BUSINESS TAX DELINQUENT AMOUNTS**

### **BREAKOUT FOR CURRENT TAX YEAR DELINQUENT AMOUNTS DUE**

Amounts Due From October 1 Through October 31

Class A: \$44.65 (\$31.50 base tax + 10% penalty + \$10 collection cost)  
Class B: \$73.53 (\$57.75 base tax + 10% penalty + \$10 collection cost)  
Class C: \$356.50 (\$315.00 base tax + 10% penalty + \$10 collection cost)

Amounts Due From November 1 Through November 30

Class A: \$46.23 (\$31.50 base tax + 15% penalty + \$10 collection cost)  
Class B: \$76.41 (\$57.75 base tax + 15% penalty + \$10 collection cost)  
Class C: \$372.25 (\$315.00 base tax + 15% penalty + \$10 collection cost)

Amounts Due From December 1 Through December 31

Class A: \$47.80 (\$31.50 base tax + 20% penalty + \$10 collection cost)  
Class B: \$79.30 (\$57.75 base tax + 20% penalty + \$10 collection cost)  
Class C: \$388.00 (\$315.00 base tax + 20% penalty + \$10 collection cost)

Amounts Due From January 1 Through All Of February

Class A: \$49.38 (\$31.50 base tax + 25% penalty + \$10 collection cost)  
Class B: \$82.19 (\$57.75 base tax + 25% penalty + \$10 collection cost)  
Class C: \$403.75 (\$315.00 base tax + 25% penalty + \$10 collection cost)

Amounts Due Beginning March 1 And Thereafter

Class A: \$103.00 (\$31.50 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees  
Class B: \$155.50 (\$57.75 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees  
Class C: \$605.00 (\$315.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees

## **SCHEDULE OF COUNTY LOCAL BUSINESS TAX NON-COMPLIANCE AMOUNTS**

### **BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE UPON INITIAL NOTICE**

Annual Non-Compliance Amounts Due

Class A: \$59.38 (\$31.50 base tax + 25% penalty + \$20 collection cost)  
Class B: \$92.19 (\$57.75 base tax + 25% penalty + \$20 collection cost)  
Class C: \$413.75 (\$315.00 base tax + 25% penalty + \$20 collection cost)

### **BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE UPON NOTICE OF VIOLATION**

Annual Non-Compliance Amounts Due

Class A: \$79.38 (\$31.50 base tax + 25% penalty + \$40 collection cost)  
Class B: \$112.19 (\$57.75 base tax + 25% penalty + \$40 collection cost)  
Class C: \$433.75 (\$315.00 base tax + 25% penalty + \$40 collection cost)

### **BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE EXCEEDING 150 DAYS**

Annual Non-Compliance Amounts Due

Class A: \$103.00 (\$31.50 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees  
Class B: \$155.50 (\$57.75 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees  
Class C: \$605.00 (\$315.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees