



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 11-01

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Local Business Tax Exemptions

DATE: July 1, 2011

State licensed broker associates and state licensed real estate sales associates are exempt from Polk County's local business tax receipt requirement. They are not required to apply for an exemption but are exempt by 205.067, Florida Statute.