



# Office of Joe G. Tedder, Tax Collector for Polk County, Florida

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## COUNTY LOCAL BUSINESS TAX ACCOUNT APPLICATION FORM

To be submitted October through June

### Official Use Only

Date Received	
CSS Name	
Amount Paid	

**SECTION** **Application Instructions:** Please print. Enter all required information. Once completed, follow payment instructions at the bottom of page 2.

Note: Tangible Personal Property information and the telephone number and email address provided in this application are recorded on behalf of the Property Appraiser as part of the applicant's tangible personal property tax return (required under F.S. 193) and are not subject to a regular public records request. Applicants can have their telephone number and email address made available to the public by checking the applicable box provided. Social Security (SSN) or Federal Employment Identification (FEIN) Number is required under F.S. 205.0535 (5). SSN and FEIN are not subject to regular public record requests.

**1. Name of Applicant (Owner or Principal):** Enter the legal name of the owner or principal of the business making application.

First \_\_\_\_\_ M. \_\_\_\_\_ Last \_\_\_\_\_ Sur. \_\_\_\_\_

**2. Business Entity Type & Name:** Check one Business Entity Type and enter the Legal Name of the Business where applicable.

- Corporation      Enter Corporation's Legal Name ► \_\_\_\_\_
- General Partnership      Enter General Partnership's Legal Name ► \_\_\_\_\_
- Limited Partnership      Enter Limited Partnership's Legal Name ► \_\_\_\_\_
- Limited Liability Company      Enter Limited Liability Company's Legal Name ► \_\_\_\_\_
- Sole Proprietor (Individual)      No Entry For Sole Proprietor ► Legal Name Of Sole Proprietor Should Be Printed In Section 1

**3. Fictitious Name:** A Fictitious Name or "Doing Business As" Name is used by a Corporation, General Partnership, Limited Partnership, Limited Liability Company or Sole Proprietor that is different from their legal name. If applicable, enter the Fictitious Name and Number provided by the Florida Department of State, Division of Corporations. (Note: Fictitious Name Numbers are obtained online at <https://efile.sunbiz.org/ficregintro.html>.)

Enter Fictitious Name: \_\_\_\_\_ Enter Fictitious Name Number: \_\_\_\_\_

Note: If Fictitious Name is provided above without a Fictitious Name Number, the applicant is required to explain why they do not need to comply with the Fictitious Name Registration Act:

**4. Business Location:** Enter physical location of business.

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**5. Location Boundary:** Indicate the boundary status of the physical location of the business.

Check only one

- A.  Outside of Polk County.
- B.  In Polk County and inside the city limits entered in Section 4.
- C.  In Polk County only (not inside city limits).

**6. Mailing Address:** Enter mailing address if different from business/physical location entered in Item 4

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**7. Required Confidential Telephone & Email Address:** Enter telephone number and email address.

Telephone: (    ) \_\_\_\_\_ Email: \_\_\_\_\_

Check here to have telephone and email address made available to the public.

**8. Tangible Personal Property:** The business must provide information regarding their tangible personal property, which is used for commercial purposes and may include office furniture, computers, tools, supplies, machines, and leasehold improvements (not real estate).

Check only one

- A.  Tangible property exceeds \$25,000 in value or leases any tangible property.

If Item A is checked, the applicant is required to file a Tangible Personal Property Tax Return with the Polk County Property Appraiser's Office by April 1<sup>st</sup>.

- B.  No tangible property.

- C.  Tangible property does not exceed \$25,000 in value.

If Item C is checked, the applicant is required to enter the business' tangible personal property in the following table

Description of Tangible Property	Age of Item	Year Acquired	Original Cost

Note: If a business acquires Tangible Personal Property in excess of \$25,000 in value, they must file a Tangible Personal Property Tax Return with the Polk County Property Appraiser's Office.



**9. Social Security or Federal Employer Identification Number:** \_\_\_\_\_

Note: A Sole Proprietor enters their Social Security Number. All others enter their Federal Employer Identification Number.

**10. Exemption:** *Applicant is a Sole Proprietor and qualifies for the following exemption -* \_\_\_\_\_

Note: Please refer to the attached Exemption Instructions for more information. For exemptions where a Business Tax Receipt is issued, attach required documentation to this application.

**11. Select Activities; Amount Due:** *Review instructions and enter code number*

Review the List of Activities provided with this application and select all that apply to your business (*up to eight*) by entering the corresponding code number of the activity desired in the spaces provided below. Note the Class designation for each item. Also note "+" indicates that a copy of the corresponding state license, registration or certification is required to be attached to this application.

- 1. \_\_\_\_\_ 2. \_\_\_\_\_ 3. \_\_\_\_\_ 4. \_\_\_\_\_
- 5. \_\_\_\_\_ 6. \_\_\_\_\_ 7. \_\_\_\_\_ 8. \_\_\_\_\_

**Tax Amount Due Information:**

- ▶ If only "A" items were listed above, the applicant is a Class "A" Business and the annual tax due is \$31.50
- ▶ If at least one item listed above is a "B" and no item is a "C", the applicant is a Class "B" Business and the annual tax due is \$57.75
- ▶ If at least one item listed above is a "C", the applicant is a Class "C" Business and the annual tax due is \$315.00

Note: New business applications submitted July 1<sup>st</sup> through September 30<sup>th</sup> are paying one-quarter the amount due for the remaining tax year plus the following year's tax payment.

Also Note: Applicants who qualify for an exemption (see Exemption Instructions) are only eligible for a Class A or Class B local business tax receipt at no charge.

**12. Previously Issued Business Tax Receipts Statement:** Please review the following.

This application is for a new business tax receipt and does not waive or relieve the business making this application from any previous or other local business taxes due, including penalties and collection costs, etc.

**13. Business Tax Receipt Account Status:** Indicate status.

Check only one

- A.  The business is submitting a Polk County Local Business Tax Account application for the first time.
- B.  The business already has a Polk County Local Business Tax Account and is adding a new location.
- C.  The business had a Polk County Local Business Tax Account, ceased doing business, and is now resuming business activities.

**14. Affidavit:** Carefully review and sign the following affidavit.

- (1) I, the undersigned, swear this application (including addendum and all other attachments) is true and correct.
- (2) I acknowledge and understand that a local county business tax receipt (previously referred to as an occupational license) is issued pursuant to this application and is for the privilege of doing business in Polk County and does not waive Florida's licensing, registration, and/or certification requirements, nor does it waive any other such requirements of any city, county, state or federal authority that must be met prior to engaging in or entering into the activity, business, profession or occupation for which this application is being made.
- (3) I specifically acknowledge that a business tax receipt issued pursuant to this application does not indicate that the parcel of land upon which the business intends to operate is properly zoned for the activities in question and that it is the responsibility of the business to verify same with the appropriate zoning authority prior to commencing its activities or operations.
- (4) I also affirm that I, the business owner/principle of record indicated hereon, is in compliance or will comply with all federal, state and legal requirements.

**Signature of Applicant:** \_\_\_\_\_ **Date:** \_\_\_\_\_

## PAYMENT INSTRUCTIONS

Please submit this completed application with payment due.

If submitting a completed application by mail, do not send cash and include a check made payable to Joe G. Tedder, Tax Collector.

Use the address provided top of Page 1 when mailing in your completed application with payment.

Checks must be in U.S. funds and drawn on U.S. banks.

Polk County Tax Collector's Office: List of Activities and Exemptions

**EXPLANATION OF DESIGNATIONS**

- A** = Non Regulated Class A Activity
- B** = State Regulated Class B Activity
- C** = Declared Class C Activity
- + = Applicant must also provide copy of state license, certification, registration, etc.**

Note: Numeric County Business Tax Code precedes listing.

**AGRICULTURE**

- A** 110000 LTD AGRICULTURE
- B 110005 ANIMAL INDUSTRY
- B 110010 AGRICULTURAL PRODUCTS DEALER
- B+ 110020 FARM LABOR CONTRACTOR
- B 110030 FERTILIZER COMPANY
- B 110040 FRESHWATER COMMERCIAL FISHING

**MINING**

- A** 210000 LTD MINE RELATED ACTIVITY
- B 210010 MINING

**UTILITY**

- A** 220000 LTD UTILITY RELATED ACTIVITY
- B 220010 DRINKING WATER TREATMENT PLANT
- B 220020 ELECTRIC COMPANY
- B 220030 GAS COMPANY
- B 220040 INDUSTRIAL WASTE WATER
- B 220050 WASTEWATER TREATMENT PLANT
- B 220060 WASTEWATER UTILITY
- B 220070 WATER UTILITY

**CONSTRUCTION**

- A** 230000 LTD NON-LICENSED CONSTRUCTION ONLY
- B+ 230010 ASBESTOS CONSULTANT
- B+ 230020 CONTRACTOR AIR CONDITIONING A
- B+ 230030 CONTRACTOR AIR CONDITIONING B
- B+ 230040 CONTRACTOR ALARM RESIDENTIAL
- B+ 230050 CONTRACTOR ALARM SYSTEM I
- B+ 230060 CONTRACTOR ALARM SYSTEM II
- B+ 230070 CONTRACTOR ASBESTOS
- B+ 230080 CONTRACTOR BUILDING
- B+ 230090 CONTRACTOR ELECTRICAL LIGHTMAINT
- B+ 230100 CONTRACTOR ELECTRICAL LOW VOLT
- B+ 230110 CONTRACTOR ELECTRICAL RESIDENTIAL
- B+ 230120 CONTRACTOR ELECTRICAL SIGN
- B+ 230130 CONTRACTOR ELECTRICAL UNLIMITED
- B+ 230140 CONTRACTOR ELECTRICAL UTILITY LINE
- B+ 230150 CONTRACTOR GENERAL
- B+ 230160 CONTRACTOR LP GAS
- B+ 230170 CONTRACTOR MECHANICAL
- B+ 230180 CONTRACTOR MOBILE HOME SETUP
- B+ 230190 CONTRACTOR PLUMBING
- B+ 230200 CONTRACTOR POLLUTANT STORAGE
- B+ 230210 CONTRACTOR POOLSPA COMMERCIAL
- B+ 230220 CONTRACTOR POOLSPA RESIDENTIAL
- B+ 230230 CONTRACTOR POOLSPA SERVICE REPAIR
- B+ 230240 CONTRACTOR RESIDENTIAL
- B+ 230250 CONTRACTOR ROOFING
- B+ 230260 CONTRACTOR SHEET METAL
- B+ 230270 CONTRACTOR SOLAR
- B+ 230280 CONTRACTOR SPECIALTY STRUCTURE
- B+ 230290 CONTRACTOR UNDERGROUND UTILEXC
- B+ 230300 ELEVATORS

**MANUFACTURING CONSUMER**

- A** 310000 LTD MANUFACTURING CONSUMER
- B 310010 BAKERY
- B 310020 FOOD MANUFACTURING PLANT
- B 310030 FOOD PROCESSOR

**MANUFACTURING PROCESSING**

- A** 320000 LTD MANUFACTURING PROCESSING
- B 320010 FERTILIZER PLANT
- B 320020 PRINTING FACILITY

**MANUFACTURING OTHER**

- A** 330000 LTD MANUFACTURING OTHER
- B 330005 MANUFACTURING
- B 330010 PROCESSING

**WHOLESALE**

- A** 420000 LTD WHOLESALE DISTRIBUTOR

**RETAIL TRADE**

- A** 440000 LTD RETAIL TRADE
- B 440010 CONVENIENCE STORE
- B 440020 FRUIT VEGETABLE STAND
- B 440030 LP GAS APPLIANCE EQUIP DEALER
- B 440040 LP GAS APPLIANCE EQUIP INSTALLER
- B 440050 LP GAS DEALER
- B 440060 MEAT MARKET
- B 440065 MERCHANDISE DEALER W FOOD
- B 440067 MERCHANDISE VENDING W FOOD
- B+ 440070 MOBILE HOME DEALER
- B 440080 MOBILE VENDOR W PREPACKAGED FOOD
- B+ 440090 MOTOR VEHICLE DEALER
- B 440100 PETROLEUM PRODUCTS DEALER
- B 440110 RECREATIONAL VEHICLE DEALER
- B+ 440120 RESIDENTIAL SOLICITATION
- B 440125 RETAIL STORE W FOOD SALES
- B 440130 SEAFOOD MARKET
- B 440140 STALL MARKET W AG PRODUCTS
- B 440150 SUPERMARKET GROCERY STORE
- B 440160 VESSEL DEALER
- C** 440170 FLEA MARKET

**TRANSPORTATION**

- A** 480000 LTD TRANSPORTATION
- B 480010 COMMERCIAL DRIVER
- B 480020 INTRASTATE MOVER
- B 480030 MOBILE HOME MOVER
- B 480050 MOTOR VEHICLE RECOVERY AGENT
- B 480060 TAXI
- B 480070 VEHICLE ESCORT DRIVER
- B 480080 WRECKER OPERATOR

**WAREHOUSING**

- A** 490000 LTD WAREHOUSING
- B 490010 FOOD WAREHOUSE
- B 490020 STORAGE TANK FACILITY
- B 490030 JUNK SCRAP YARD

**INFORMATION**

- A** 510000 LTD INFORMATION
- B 510010 CABLE TELEVISION
- B 510020 HIGHWAY OUTDOOR ADVERTISING
- B 510030 TELECOMMUNICATIONS
- B+ 510040 TELEMARKETER

**FINANCE, INSURANCE**

- A** 520000 LTD FINANCE INSURANCE
- B 520010 BAIL BOND AGENT
- B 520020 BANK
- B 520029 COLLECTION AGENCY
- B 520030 COMMERCIAL COLLECTION AGENCY
- B 520040 CONSUMER COLLECTION AGENCY
- B 520050 HOME IMPROVEMENT FINANCE
- B 520060 INSURANCE ADJUSTER
- B 520070 INSURANCE AGENCY
- B 520080 INSURANCE AGENT

- B 520090 INSURANCE COMPANY
- B 520100 INVESTMENT ADVISOR
- B 520110 MONUMENT ESTABLISHMENT
- B 520120 MORTGAGE BROKER
- B 520130 MORTGAGE LENDER
- B 520140 MOTOR VEHICLE RETAIL INSTALLMENTS
- B 520150 PRE NEED FUNERAL BURIAL SALES
- B 520160 RETAIL INSTALLMENT SALES
- B 520170 SALES FINANCE COMPANY
- B 520180 SAVINGS AND LOAN
- B 520190 SECURITIES BROKER
- B 520200 SECURITIES DEALER
- C** 520210 CHECK CASHERS
- C** 520220 PAWNSHOP

**PROPERTY SALES, LEASING**

- A** 530000 LTD PROP SALES LEASING EQUIP RENTAL
- B+ 530010 CONDO LEASE SALES
- B 530020 MOBILE HOME PARK
- B+ 530030 MOBILE HOME PARK SPACE LEASING
- B+ 530040 REAL ESTATE APPRAISER GENERAL
- B+ 530050 REAL ESTATE APPRAISER INSTRUCT
- B+ 530060 REAL ESTATE APPRAISER RESIDENTAL
- B+ 530070 REAL ESTATE BRANCH OFFICE
- B+ 530080 REAL ESTATE BROKER
- B+ 530090 REAL ESTATE INSTRUCTOR
- B+ 530100 REAL ESTATE SCHOOL
- B 530115 RENTAL SERVICE
- B 530120 SENIOR 55 HOUSING COMMUNITY
- B+ 530130 TIMESHARE LEASE SALES
- B 530140 TITLE AGENT PROPERTY
- B 530145 VEHICLE AND OR EQUIP LEASING
- B 530150 VEHICLE RENTAL LEASING

**PROFESSIONAL, TECHNICAL**

- A** 540000 LTD PROFESSIONAL TECHNICAL
- B+ 540010 ARCHITECT
- B+ 540020 ATTORNEY
- B+ 540030 AUCTION BUSINESS
- B+ 540040 AUCTIONEER
- B+ 540041 BARBER
- B+ 540050 BUSINESS AGENTS
- B+ 540060 CERTIFIED PUBLIC ACCOUNTANT
- B+ 540070 COSMETOLOGIST
- B+ 540080 COSMETOLOGY SALON
- B+ 540090 EMBALMER
- B+ 540100 FACIALS
- B+ 540110 FUNERAL DIRECTOR
- B+ 540120 FUNERAL DIRECTOR AND EMBALMER
- B+ 540130 FUNERAL ESTABLISHMENT
- B 540140 LABORATORY
- B+ 540150 LANDSCAPE ARCHITECT
- B+ 540160 MANICURING
- B+ 540170 PRIVATE INVESTIGATION AGENCY
- B+ 540180 PRIVATE INVESTIGATOR
- B+ 540190 PROFESSIONAL ENGINEER
- B 540210 PROFESSIONAL FUNDRAISER
- B+ 540220 PROFESSIONAL GEOLOGIST
- B+ 540230 SECURITY AGENCY
- B+ 540240 SECURITY OFFICERS
- B+ 540250 SURVEYOR MAPPER
- B 540260 UTILIZATION REVIEW AGENT
- B+ 540270 VETERINARIAN

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**ENTERPRISE MANAGEMENT**

- A 550000 LTD ENTERPRISE MANAGEMENT
- B+ 550010 COMMUNITY ASSOCIATION MANAGER
- B+ 550020 EMPLOYEE LEASING COMPANY

**SUPPORT SERVICE**

- A 560000 LTD SUPPORT SERVICE

**SCHOOL**

- A 610000 LTD SCHOOL

**HEALTHCARE**

- A 620000 LTD HEALTHCARE RELATED ACTIVITY
- B+ 620010 ACUPUNCTURE
- B+ 620020 ADULT DAY CARE CENTER
- B+ 620030 ADULT FAMILY CARE HOME
- B+ 620040 ADV REG NURSE PRACTITIONER
- B 620050 AMBULATORY SURGICAL CENTER
- B+ 620060 ASSISTED LIVING FACILITY
- B 620070 ASSISITED LIVING UNIT
- B 620080 BIRTH CENTER
- B+ 620090 CHILD CARE FACILITY
- B+ 620100 CLINIC ABORTION
- B+ 620110 CLINIC HEALTH CARE
- B 620120 CLINICAL LABORATORY
- B 620130 CLINICAL SOCIAL WORKER
- B 620140 DENTAL HYGENIST
- B+ 620150 DENTAL LABORATORY
- B+ 620160 DENTIST
- B 620170 DIETICIAN NUTRITIONIST
- B+ 620180 ELECTROLISIST
- B+ 620190 ELECTROLYSIS FACILITY
- B+ 620200 FAMILY DAY CARE HOME
- B+ 620210 HEARING AID SPECIALIST
- B 620220 HOME HEALTH CARE AGENCY
- B 620230 HOME MEDICAL EQUIP PROVIDER
- B 620240 HOSPITAL
- B 620250 LARGE FAMILY DAY CARE
- B+ 620260 LICENSED PRACTICAL NURSE
- B+ 620270 MARRIAGE AND FAMILY THERAPIST
- B+ 620280 MASSAGE THERAPY ESTABLISHMENT
- B+ 620290 MASSAGE THERAPIST
- B+ 620300 MENTAL HEALTH COUNSELOR
- B+ 620310 MIDWIFE
- B+ 620320 NURSING HOME
- B+ 620330 OCCUPATIONAL THERAPIST
- B 620340 OPTICAL ESTABLISHMENT
- B 620350 OPTICIAN
- B 620360 OPTOMETRY BRANCH
- B+ 620370 OPTOMETRIST
- B 620380 ORTHODIC FITTER
- B+ 620390 ORTHODONTIST
- B+ 620400 PEDORTHIST
- B+ 620410 PHARMACIST
- B+ 620420 PHARMACY
- B+ 620430 PHYSICAL THERAPIST
- B+ 620440 PHYSICIAN
- B+ 620450 PHYSICIAN CHIROPRACTIC
- B+ 620460 PHYSICIAN NATUROPATHIC
- B+ 620470 PHYSICIAN OSTEOPATHIC
- B+ 620480 PHYSICIAN PODIATRIC
- B+ 620490 PODIATRIC PHYSICIAN LTD
- B+ 620500 PROSTHETIST
- B+ 620510 PSYCHOLOGIST
- B+ 620520 PSYCHOLOGIST LTD LICENSE
- B+ 620530 REGISTERED NURSE
- B+ 620540 RESPIRATORY THERAPIST
- B 620550 SPEECH LANG AUDIOLOGIST
- B 620560 SPEECH LANG PATHOLOGIST

**ART, ENTERTAINMENT, RECREATION**

- A 710000 LTD ART ENTERTAINMENT RECREATION
- B 710010 AMUSEMENT ATTRACTION RIDES
- B+ 710030 ATHLETE AGENT
- B 710040 ATHLETIC TRAINER
- B+ 710050 BALLROOM DANCE STUDIO
- B+ 710060 BODY PIERCING
- B+ 710070 HEALTH STUDIO
- B 710080 LOUNGES
- B+ 710090 TALENT AGENCY
- B+ 710100 TATTOO
- B+ 710105 THEATER W FOOD SALES
- C 710110 CIRCUS
- C 710120 EXTREME ENTERTAINMENT
- C 710130 FAIR
- C 710140 GRAPHIC ENTERTAINMENT
- C 710150 SPECIAL EVENT
- C 710160 VARIETY PROGRAM

**ACCOMODATIONS, FOOD SERVICE**

- A 720000 LTD ACCOMODATION OR FOOD SERVICE
- B 720010 BAR
- B+ 720020 FOOD CATERING
- B+ 720030 FOOD DELICATESSEN
- B+ 720040 FOOD EVENT VENDOR
- B 720050 FOOD MEAT MARKET
- B 720060 FOOD MOBILE VENDOR PRE PACKAGED
- B+ 720070 FOOD MOBILE VENDOR PREPARED FOOD
- B+ 720080 FOOD SERVICE
- B+ 720090 LODGING BED BREAKFAST
- B+ 720100 LODGING HOTEL
- B+ 720110 LODGING MOTEL
- B+ 720120 LODGING STR APARTMENT
- B+ 720130 LODGING STR RESORT CONDO
- B+ 720140 LODGING STR RESORT DWELLING
- B 720150 LODGING STR RESORT DWELLING MGR
- B+ 720160 LODGING STR ROOMING HOUSE
- B 720170 RECREATIONAL CAMP
- B 720180 RECREATIONAL VEHICLE PARK
- B+ 720190 RESTAURANT
- B+ 720200 TRAVEL BUREAU

**OTHER SERVICES**

- A 810000 LTD OTHER SERVICES
- B 810005 DRY CLEANER LAUNDRY SERVICE
- B 810030 LAUNDRY FACILITY
- B+ 810040 MOTOR VEHICLE REPAIR AUTO PAINT
- B+ 810050 MOTOR VEHICLE REPAIR GARAGE
- B+ 810060 PEST CONTROL SERVICE
- B 810070 SEPTIC TANK SERVICE
- B 810080 VEHICLE WASHING FACILITY
- C 810008 FIREWORKS
- C 810010 FORTUNE TELLER

**PUBLIC SERVICE**

- A 920000 LTD PUBLIC SERVICE

**LOOKING FOR OTHER ACTIVITIES?**

Applicants seeking a Class B Local County Business Tax Receipt for activities licensed, certified, registered and/or regulated by the state which are not found on this list may do the following:

- Present a Florida license, certification, registration, etc.
- Refer to a comprehensive listing of Class B activities on file with the Tax Collector's Office at:

[www.polktaxes.com/businessstaxes/code\\_detail.asp](http://www.polktaxes.com/businessstaxes/code_detail.asp)

**EXEMPTION INSTRUCTIONS**

To obtain an exemption, please provide a signed written request for the specific exemption you are seeking. If documentation is required to be submitted for the specific exemption, please attach the required documentation with your written request.

\* Consult Chapter 205 of the Florida Statutes and Polk County Ordinance Number 09-070 for more details.

**AVAILABLE EXEMPTIONS****SENIOR CITIZEN (Receipt Issued - No Charge)**

This exemption is available to sole proprietors (individuals) upon providing personal identification indicating the applicant is sixty-five (65) years of age or older.\*

**DISABLED PERSON (Receipt Issued - No Charge)**

This exemption is available to those living in sole proprietors (individuals) upon providing personal identification indicating they live in Polk County and one or more of the following items: A disabled person parking placard; vehicle registration renewal notice indicating disable person tag; disable person property tax exemption; disabled person hunting license; disabled person fishing license; and/or certification from a reputable physician stating that the applicant is disabled.\*

**DISABLED VETERAN (Receipt Issued - No Charge)**

This exemption is available to sole proprietors (individuals) who qualify for a Disabled Person exemption and also provide proof of an honorable discharge from the U.S. Armed Forces.\*

**WIDOW(ER) WITH MINOR DEPENDENT(S)**

**(Receipt Issued - No Charge)**  
This exemption is available to sole proprietors (individuals) upon providing personal identification, proof of a deceased spouse, and at least one minor dependent (child under the age of eighteen). \*

**WIDOW(ER) DECEASED DISABLED VETERAN**

**(Receipt Issued - No Charge)**  
This exemption is available to sole proprietors (individuals) who can demonstrate they are the unremarried spouse of a deceased disabled veteran of any war in which the U.S. Armed forces participated.\*

Note: Exemptions generally do not apply to those who sell intoxicating liquors, etc. or those who operate gaming devices. Also the local county business tax receipt issued with an exemption will indicate exempt status and are not transferable.

**LOCAL BUSINESS TAX RECEIPTS ARE NOT NEEDED FOR THE FOLLOWING ACTIVITIES****BONA FIDE EMPLOYEE (Receipt Not Required)**

An individual who is only an employee of a business operating in Polk County is not required to obtain their own local business tax receipt. Note: Individuals that only act as a state licensed real estate broker associate or sales associate are considered to be an employee. \*

**AGRICULTURAL (Receipt Not Required)**

All farm, grove, horticultural, floricultural, tropical, piscicultural and tropical fish farm products manufactured therefrom shall be exempt from all local county business taxes when the same is being offered for sale or sold by the farmer or grower producing said products.\*

**RELIGIOUS (Receipt Not Required)**

Generally no local county business tax receipt is required for practicing the religious tenants of any church.\*

**CHARITABLE (Receipt Not Required)**

Generally no local county business tax receipt is required of any charitable, religious, fraternal, youth, civic, service, or other such organization non-profit or not-for-profit activities.\*

**YOUTH (Receipt Not Required)**

All persons eighteen (18) years of age or younger or those persons less than twenty (20) years of age who are enrolled full-time in a daytime high school program in Polk County and who are acting as a sole proprietorship with no persons in their employment shall be exempt from the provisions of this Ordinance.\*

More information on  
Polk County's Local Business  
Tax is found online at:

[www.PolkTaxes.com](http://www.PolkTaxes.com)