



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-02

SUBJECT: Garage Sales, Yard Sales, etc.

ISSUE: When Is A Tax Receipt Needed

DATE: January 3, 2005

Requirement for a County Local Business Tax Receipt

If a residential location in Polk County is the site of "garage" sale, "yard" sale, and/or other such sale more than three times in a calendar year, then it is considered a business location and a county local business tax receipt is required.