



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-03

SUBJECT: Internet Sales & Business

ISSUE: Internet Business Subject To Business Tax

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Internet Sales & Business

Generally those located in Polk County who engage in an internet business, and/or conduct internet sales transactions, in return for compensation would need to obtain a county local business tax receipt. The class of tax receipt would depend on the type of occupations or activities in which they engage.

Personal Internet Sales

If a person utilizes the internet to sell a personal item, something that was previously held for their personal use, then no business activity can be determined and a county local business tax receipt is not required.

Note: For the purposes of this Technical Advisory purchasing items for resale or items intended for commercial sale are not considered personal items.