



# TAX COLLECTOR'S OFFICE

## Polk County, Florida

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 05-04**

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**SUBJECT: Petition Solicitations**

**ISSUE: Paid Petition Activities**

**DATE: January 3, 2005**

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### **Paid Petition Activities**

Generally, those who solicit petitions to the public in Polk County in return for compensation must obtain a county local business tax receipt.

At minimum, a Class "A" county local business tax receipt with a "LTD OTHER SERVICES" (810000) designation is required to engage in this type of occupation or activity.

### **Other Petition Activities**

If a person is a bona fide employee of a person, firm or organization, or they are acting as a volunteer for any person, firm or organization that is exempt from having a county local business tax receipt, then a county local business tax receipt is not required.

*(Note: Generally bona fide employees receive a W-2 Wage & Tax Statement Form from their employers.)*

### Additional Information

At a public hearing, held on October 20, 2004, the Board of County Commissioners confirmed this policy.