



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-05

SUBJECT: Residential Pet Breeders

ISSUE: Residential Pet Breeders Required To Have Tax Receipt

DATE: June 24, 2005

Requirement for County Local Business Tax Receipt

If a breeder of pets at a residential location conducts the sale of offspring from a birth event more than three times a year then the breeder is considered to be in business and a county local business tax receipt is required.