



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 05-07

SUBJECT: Contractors

ISSUE: Proof Of State License Requirement

DATE: December 16, 2005

Proof of License

For administrative purposes, when a person or firm makes application for a specified Class B county local business tax receipt, in reference to a "Contractor" occupation or activity, the Tax Collector's Office will accept proof of a corresponding Polk County competency card in lieu of a State Contractor's License.