



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 06-01**

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**SUBJECT: Special Events**

**ISSUE: Special Events and Permanent Facilities with Special Events**

**DATE: March 27, 2006**

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### **Requirements for Special Events and Permanent Facilities with Special Events**

Any "Special Event" that is publicized and held in Polk County or any permanent facility in Polk County that is dedicated to continuously holding a number of Special Events during the year is required to obtain an annual Class C Special Event county local business tax receipt prior to doing business.

Obtaining this tax receipt will allow the Special Event(s) to take place without each vendor participating in such event(s) having to obtain their own individual county local business tax receipt to operate at the Special Event.

Should the Special Event holder be otherwise exempt from having to obtain a county local business tax receipt they may do the following:

In cases where vendors accept direct payments from event attendees, the Special Event holder may obtain a paid Class C Special Event county local business tax receipt, thereby alleviating the need for each vendor participating in the Special Event to obtain their own county local business tax receipt, or the Special Event holder may forego obtaining a paid Class C Special Event county local business tax receipt, thereby requiring each vendor participating in the Special Event to obtain their own county local business tax receipt.

In cases where vendors at the Special Event do not accept direct payments from event attendees, the Special Event holder may forego obtaining a paid Class C Special Event county local business tax receipt and no vendor participating in the Special Event is required to obtain their own county local business tax receipt for their participation therein.