



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 06-04

SUBJECT: Municipalities And Special Events

ISSUE: Special Events Requirement

DATE: August 17, 2006

Requirement Related to Municipalities and Special Events

Generally, municipalities do not need to obtain a county local business tax receipt.

However, a municipality may choose to obtain a Class C "Special Events" county business tax receipt so that individual vendors specifically operating at the municipality's special event does not have to obtain their own individual county business tax receipt while operating at these events.

If the municipality holds an art festival, historic celebration, etc., and chooses not to obtain a Class C "Special Events" county local business tax receipt, then the artists, craftsmen, food vendors, etc., all must have their own county local business tax receipt prior to participating in the public event.

A Class C "Special Events" local business tax receipt obtained by a municipality only covers special events held within the jurisdiction of the municipality and which are primarily sponsored by the municipality.

If an independent organization or party sponsors an event within the municipality, that independent organization or party must obtain their own special events county local business tax receipt. Such events could include, but are not limited to, fairs, circuses or concerts, etc.

The Class C "Special Events" county business tax receipt is \$315 annually and covers any and all special events the municipality sponsors during the year within its jurisdiction.

Also, a municipality may add additional activities to their Class C county local business tax receipt at no additional charge. However, individual businesses, including vendors at stall markets, normally located or otherwise operating at a municipal site or facility are required to have their own county local business tax receipts.