



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 07-01

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Overview Of Changes Taking Effect In 2007/2008

DATE: October 1, 2007

Notable Changes

Pursuant to statutory changes and 2007 county ordinance revisions, the terms "county occupational license" and "county occupational license tax" are now referred to as "county local business tax receipt" and "county local business tax."