



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 08-01

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Overview Of Changes Taking Effect In 2008/2009

DATE: October 1, 2008

Notable Changes

Pursuant to 2008 county ordinance revisions, those who fail to comply with the county local business tax requirement are guilty of committing a second degree misdemeanor offense.

Violations of the county local business tax requirement may be enforced by way of the Polk County Code Enforcement Special Magistrate.