



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 08-03

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Vacation Home Rental Managers Located Outside Polk County

DATE: October 27, 2007

New Requirement

All vacation home rental management companies operating in Polk County are required to have a Polk County local business tax receipt.

Vacation home rental management companies operating in Polk County which already hold a valid county local business tax receipt issued from another Florida county, where their permanent primary business is located, may obtain an "Exempt" Polk County local business tax receipt at no charge in lieu of paying the Polk County local business tax.

(Category Code = 720150) (Exempt Code = #14 - Out of County Exemption)