



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 09-03

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Mobile Vendors

DATE: March 20, 2009

Mobile Vendors Operating In Polk County

Individuals or firms doing business as a mobile vendor must obtain a county local business tax under one or more of the following activities:

CLASS B MOBILE VENDOR With PREPACKAGED FOOD (440080)

CLASS B FOOD MOBILE VENDOR PREPARED FOOD (720070)

CLASS A LTD RETAIL TRADE (440000)

Note: A county local business tax receipt issued for one or more of the above listed activities shall only be valid for one mobile vending location at any given time.

Out-of-County Mobile Vendors Operating in Polk County

It is determined that mobile vendors do not have a permanent primary business location. Therefore any out-of-county mobile vendor temporarily operating in Polk County does not fall under the policy outlined in TA 08-02 and is required to obtain a Polk County local business tax receipt.