



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 10-01

SUBJECT: Prior Year Taxes Due

ISSUE: Application of Penalty Amounts and Collection Costs

DATE: July 1, 2010

County Local Business Tax Delinquency

Polk County Local Business Tax Receipt holders are required to renew their business tax receipts on or before September 30th each year. After September 30th any business that has failed to renew their tax receipt shall be considered delinquent and subject to the annual county local business tax due, including penalties and collections costs, as well as possible attorney fees.

Note: Delinquent county local business tax account holders are subject to for pay all applicable prior year taxes, penalties and collection costs due, etc., (up to three years).

County Local Business Tax Non-Compliance

Businesses that have not obtained a valid County Local Business Tax Receipt and that have been noticed they are in violation for failing to obtain a County Local Business Tax Receipt are subject to pay the annual county local business tax due, plus a 25% penalty and \$20 collection cost, as well as attorney fees.

After 150 days of being noticed, businesses that fail to comply are in criminal violation of county local business tax provisions, which is a second degree misdemeanor offense subject to possible criminal prosecution, a 100% penalty (up to \$250) and a \$40 collection cost, as well as possible attorney's fees, etc.

Note: Non-compliant businesses are subject to pay for all applicable prior year taxes, penalties and collection costs due, etc., (up to three years).

See attached Schedule Sheet
for
Delinquency & Non-Compliance Amounts

SCHEDULE OF COUNTY LOCAL BUSINESS TAX DELINQUENT AMOUNTS

BREAKOUT FOR CURRENT TAX YEAR DELINQUENT AMOUNTS DUE

Amounts Due From October 1 Through October 31

Class A: \$44.65 (\$31.50 base tax + 10% penalty + \$10 collection cost)
Class B: \$73.53 (\$57.75 base tax + 10% penalty + \$10 collection cost)
Class C: \$356.50 (\$315.00 base tax + 10% penalty + \$10 collection cost)

Amounts Due From November 1 Through November 30

Class A: \$46.23 (\$31.50 base tax + 15% penalty + \$10 collection cost)
Class B: \$76.41 (\$57.75 base tax + 15% penalty + \$10 collection cost)
Class C: \$372.25 (\$315.00 base tax + 15% penalty + \$10 collection cost)

Amounts Due From December 1 Through December 31

Class A: \$47.80 (\$31.50 base tax + 20% penalty + \$10 collection cost)
Class B: \$79.30 (\$57.75 base tax + 20% penalty + \$10 collection cost)
Class C: \$388.00 (\$315.00 base tax + 20% penalty + \$10 collection cost)

Amounts Due From January 1 Through All Of February

Class A: \$49.38 (\$31.50 base tax + 25% penalty + \$10 collection cost)
Class B: \$82.19 (\$57.75 base tax + 25% penalty + \$10 collection cost)
Class C: \$403.75 (\$315.00 base tax + 25% penalty + \$10 collection cost)

Amounts Due Beginning March 1 And Thereafter

Class A: \$103.00 (\$31.50 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class B: \$155.50 (\$57.75 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class C: \$605.00 (\$315.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees

BREAKOUT FOR PRIOR YEARS DELINQUENT AMOUNTS DUE

Class A: \$100.00 (\$30.00 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class B: \$150.00 (\$55.00 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class C: \$590.00 (\$300.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees

SCHEDULE OF COUNTY LOCAL BUSINESS TAX NON-COMPLIANCE AMOUNTS

BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE UPON INITIAL NOTICE

Annual Non-Compliance Amounts Due From October 1, 2010 And Thereafter

Class A: \$59.38 (\$31.50 base tax + 25% penalty + \$20 collection cost)
Class B: \$92.19 (\$57.75 base tax + 25% penalty + \$20 collection cost)
Class C: \$413.75 (\$315.00 base tax + 25% penalty + \$20 collection cost)

Annual Non-Compliance Amounts Due For Tax Years Prior To October 1, 2010

Class A: \$57.50 (\$30.00 base tax + 25% penalty + \$20 collection cost)
Class B: \$88.75 (\$55.00 base tax + 25% penalty + \$20 collection cost)
Class C: \$395.00 (\$300.00 base tax + 25% penalty + \$20 collection cost)

BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE UPON NOTICE OF VIOLATION

Annual Non-Compliance Amounts Due From October 1, 2010 And Thereafter

Class A: \$79.38 (\$31.50 base tax + 25% penalty + \$40 collection cost)
Class B: \$112.19 (\$57.75 base tax + 25% penalty + \$40 collection cost)
Class C: \$433.75 (\$315.00 base tax + 25% penalty + \$40 collection cost)

Annual Non-Compliance Amounts Due For Tax Years Prior To October 1, 2010

Class A: \$77.50 (\$30.00 base tax + 25% penalty + \$40 collection cost)
Class B: \$108.75 (\$55.00 base tax + 25% penalty + \$40 collection cost)
Class C: \$415.00 (\$300.00 base tax + 25% penalty + \$40 collection cost)

BREAKOUT FOR NON-COMPLIANCE AMOUNTS DUE EXCEEDING 150 DAYS

Annual Non-Compliance Amounts Due From October 1, 2010 And Thereafter

Class A: \$103.00 (\$31.50 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class B: \$155.50 (\$57.75 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class C: \$605.00 (\$315.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees

Annual Non-Compliance Amounts Due For Tax Years Prior To October 1, 2010

Class A: \$100.00 (\$30.00 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class B: \$150.00 (\$55.00 base tax + 100% penalty + \$40 collection cost) + any Attorney Fees
Class C: \$590.00 (\$300.00 base tax + \$250 penalty + \$40 collection cost) + any Attorney Fees