



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 11-01

SUBJECT: Polk County Local Business Tax Ordinance

ISSUE: Overview Of Changes Taking Effect In 2011/2012

DATE: July 1, 2011

Notable Changes

Pursuant to changes in state law, state licensed broker associates and state licensed real estate sales associates are exempt from Polk County's local business tax receipt requirement beginning July 1, 2011.

Note: The new exemption does not apply to any unpaid Polk County local business taxes due prior to July 1, 2011.