



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 11-02

SUBJECT: Food

ISSUE: Overview for Determining Classification

DATE: October 1, 2011

Any person or firm that provides any type of food, including fresh food, prepackaged food and/or cooked food in return for a consideration is responsible for complying with applicable state laws prior to operating in Polk County, Florida.

Persons or firms required under state law to have a state license, registration and/or permit in order to provide food are required to obtain a Class B Business Tax Receipt before engaging in business in Polk County, Florida. Examples of such business activities include but are not limited to: Bakery, convenience store, catering, delicatessen, grocery store, meat market, mobile vendor, seafood market, etc.

Persons or firms not required under state law to have a state license, registration and/or permit in order to provide food are required to obtain a Class A Business Tax Receipt (LTD ACCOMODATION OR FOOD SERVICE - 720000) before engaging in business in Polk County, Florida. An example of such business activities include but are not limited to: Fruit and vegetable stand (non-dealer), cottage food operation (Re: F.S. 500.80), etc.