



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 12-01**

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**SUBJECT: Residential or Home Sales Solicitation**

**ISSUE: Document Verification**

**DATE: January 12, 2012**

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Unless otherwise excluded under F.S. 502.022, any person or firm seeking to engage in Residential or Home Sales Solicitation is required to obtain a Class B Business Tax Receipt for Residential Solicitation (Activity ID 440120).

Prior to the issuance of a Class B Business Tax Receipt for Residential Solicitation (Activity ID 440120), the applicant must provide documentation from the Polk County Clerk's Office indicating they have been approved for a Home Sale Solicitation Permit contingent upon the applicant obtaining a Polk County Local Business Tax Receipt.