



TAX COLLECTOR'S OFFICE

Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 12-02

SUBJECT: Tattoo Establishments, Tattoo Artists and Body Piercing Salons

ISSUE: Requirements

DATE: December 5, 2012

In accordance with F.S. 381.00775, all tattooing must be done in a facility licensed for tattoo artistry by the Florida Department of Health. Prior to the issuance of a Class B Business Tax Receipt for Tattoo Establishment (Activity ID 710100), the applicant for this business tax receipt must provide proof that they have received the facility license from the Florida Department of Health.

Tattoo artists who work at a Tattoo Establishment and who are not bona fide employees of said establishment are required to obtain their own Class B Business Tax Receipt for Tattoo Artist (Activity ID 710101). The applicant for this business tax receipt must provide proof that they have received the tattoo artist license from the Florida Department of Health.

In accordance with F.S. 381.0075, all Body Piercing Salons must have a license from the Florida Department of Health. Prior to the issuance of a Class B Business Tax Receipt for a Body Piercing Salon (Activity ID 710104), the applicant for this business tax receipt must provide proof that they have received the facility license from the Florida Department of Health. Persons engaged in the business of body piercing must be an owner, principal or bona fide employee of the Body Piercing Salon at which the body piercing is taking place.

(Note: Generally bona fide employees receive a W-2 Wage & Tax Statement Form from their employers.)