



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 12-04**

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**SUBJECT: Polk County Local Business Tax Ordinance**

**ISSUE: Business Entities & Fictitious Name**

**DATE: December 5, 2012**

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### **Business Entities and Doing Business under Fictitious Names**

For the purposes of administering Polk County's Local Business Tax, a business entity is one of the following:

- Corporation
- General Partnership
- Limited Partnership
- Limited Liability Company
- Sole Proprietorship (Individual)

Each business entity operating in Polk County is required to have a County Local Business Tax Receipt per location.

Business entities that are doing business under any name other than their legal business name are required to provide the following upon application:

1. Fictitious Name; and,
2. Fictitious Name Number, obtained from the Florida Department of State, Division of Corporations, or an explanation as why they do not need to comply with the Fictitious Name Registration Act. To obtain a Fictitious Name Number, contact the Secretary of State's Office in Tallahassee at telephone number 850-487-6058 or visit the following website:  
<http://www.floridaincorporationservice.com/>