



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

**LOCAL BUSINESS TAX**  
**Technical Advisory**  
**Number 05-05**

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**SUBJECT: Residential Pet Breeders**

**ISSUE: Residential Pet Breeders Required To Have Tax Receipt**

**DATE: June 24, 2005**

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### **Requirement for County Local Business Tax Receipt**

“Pet dealer” means any person, firm, partnership, corporation, or other association which, in the ordinary course of business, engages in the sale of more than two litters, or 20 dogs or cats, per year, whichever is greater, to the public. This definition includes breeders of animals who sell such animals directly to a consumer. See 828.29, Florida Statutes.

If a breeder of animals at a residential location conducts the sale of offspring from a birth event more than two times a year then the breeder is considered to be in business and a county local business tax receipt is required. See 828.29 (13), Florida Statutes.