



# **TAX COLLECTOR'S OFFICE**

## **Polk County, Florida**

### **Administrative Advisory Number 07-10**

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**SUBJECT: Authority**

**ISSUE: Administrative Authority**

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The authority to administer the tourist development tax was assumed by the Polk County Tax Collector from the Florida Department of Revenue on January 1, 1994 through the passage of Polk County Ordinance 93-44. <sup>1</sup>

The Tax Collector shall keep records showing the amount of taxes collected as well as the appropriate books, and records associated with the administration, collection, and remission of this tax. The Tax Collector shall also perform the enforcement and audit functions related with the collection and remittance of this tax. <sup>2</sup>

<sup>1</sup> Polk County Ordinance 93-44

<sup>2</sup> Florida Statutes 125.0104 (10) (c), 212.12 (2) (5)(a), 213.023.025, 213.34