

Charles W. Thomas

pinellas county tax collector

CHECKLIST FOR APPLICANT

GOING OUT OF BUSINESS OR FIRE SALE

1. The following items are needed to issue a Fire Sale or Going Out of Business Sale Permit. Bring this form along with your application and the supporting documents listed below when you apply for your permit.
 - A copy of your inventory list (at the time of the application)
 - A mockup of any proposed advertisements
 - All business licenses issued to you (to be turned in at the time of application), excluding liquor license
 - Application fee of \$50.00 payable in cash, money order, or bank check payable to Pinellas County Tax Collector
 - Payment for all current, delinquent and estimated tangible personal property taxes

2. Please read the following so you will understand your responsibilities and obligations in conducting the sale. Failure to comply with these requirements constitutes a second-degree misdemeanor (559.26, F.S.).
 - a. The permit must be prominently displayed near the entrance to the sale location.
 - b. You must keep your "Going out of Business" inventory records and books up to date and available for inspection.
 - c. The permit is issued for a period of sixty days, including Saturdays, Sundays, and holidays, and is not renewable.
 - d. The permit authorizes only one type of sale at the location shown on the permit.
 - e. Only the merchandise included in the inventory furnished by you at the time you apply for the permit may be offered for sale.
 - f. The permit cannot be transferred or assigned to another party.
 - g. Sale must be in strict conformity with your advertisements and your permit number must be a part of all advertisements.