

## CHECKLIST FOR APPLICANT

### FIRE SALE OR GOING OUT OF BUSINESS SALE

- I. The following items are needed to issue a Fire Sale or Going Out of Business Sale Permit. Please bring them with you when you make your application.
- A copy of your inventory list (at the time of the application).
  - A copy 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".
  - All Ad Valorem Taxes must be paid through the current taxing year.
- II. 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 (F.S. 559.26).
1. You must keep the required books and records, and make such books and records available for inspection.
  2. You must keep your "Going Out of Business" inventory records up to date and available for inspection.
  3. All taxes owed or assessed must be paid prior to "Going Out of Business". These taxes include (but are not limited to) County Tangible Personal Property Taxes, Sales Taxes, and State Unemployment Taxes.
  4. The permit is issued for a period of sixty days (including Saturdays, Sundays, and Holidays) and is not renewable.
  5. The permit authorizes only one type of sale at the location shown on the permit.
  6. Only the merchandise included in the inventory furnished by you at the time you apply for the permit may be offered for sale.
  7. The permit cannot be transferred or assigned to another party.
  8. Sale must be in strict conformity with your advertisements, and your permit number must be a part of all advertisements.