INFORMATION RELATING TO FIRE OR GOING-OUT-OF-BUSINESS SALE

- These type sales are regulated by Chapter 559, Florida Statutes. A permit issued by the Tax Collector is required.
- To apply for a permit, submit:
 - 1. Completed Application for Permit.
 - 2. Itemized list of goods, wares and merchandise to be sold.
 - 3. Non-refundable fee of \$50.00. Make check payable to Mike Fasano, Tax Collector.

NOTE: Above referenced itemized list (hereafter referred to as inventory list) shall be legible and fully descriptive of the items to be sold (style, color, etc.). Items should be grouped by physical location to facilitate examination of the inventory by the Tax Collector. An affidavit will be required certifying completeness of the inventory list and that no additional items will be added or sold.

- Any/all delinquent taxes relating to the goods offered for sale must be paid prior to issuance of a permit.
- At the time of issuance of a permit all other business licenses relating to the location and goods covered by the *Application for Permit* must be surrendered to the Tax Collector for cancellation by the appropriate licensing authority.
- Maximum sale period is 60 consecutive days, counting Sundays and legal holidays, following date of issuance of permit.
- Permits authorize only the one type of sale and at the one location described in the *Application for Permit*.
- Only the goods described in the inventory list submitted with the Application for Permit may be sold. No additions may be made to the original stock of goods.
- Permits are not assignable or transferable.

All advertisements must incl	ude the permit number and a s	statement in these words ar	nd no other words:
"Sale held pursuant to Pas	sco County	Sale No	granted the
day of	" (Insert type of sale, perr	mit number, and date.)	

- Sales must be held in strict conformity with any advertising. Deceptive, misleading or untrue advertising is prohibited. A draft copy of advertising should be submitted to ensure compliance.
- Permits must be prominently displayed near the entrance to the premises.
- Suitable books and records prescribed by the Department of Banking and Finance must be kept and during business hours be available to the Tax Collector. At the close of business each day a duplicate of the stock list attached to the Application for Permit shall be reviewed and those items sold during such day must be marked thereon.

This information is furnished voluntarily, without consideration, by Mike Fasano, as Tax Collector, to assist the applicant, and is not intended to supersede, contradict, nor be a complete and comprehensive statement of the requirements of Chapter 559, Florida Statutes, which the applicant is encouraged to read and follow.