



Going-Out-of-Business/Fire Sale Applicant Checklist

A person may not publish or conduct a going out of business/fire sale without a permit issued by the Tax Collector.

Fire sale is a sale held out in such a manner as to reasonably cause the public to believe that the sale will offer goods damaged or altered by fire, smoke, water, or other means.

Going-out-of-business sale is a sale held out in such a manner as to reasonably cause the public to believe that upon the disposal of the stock of goods on hand the business will cease and be discontinued.

Before a permit is issued, the applicant is required to:

- Submit a current itemized inventory list.
- Submit a copy of the proposed advertisement. It must read as follows:
"Sale held pursuant to Hillsborough, Sale No. __ . Granted the _____ day of _____."
- Submit an original current year County Business Tax Receipt.
- Submit an original City Business Tax Receipt, if applicable.
- Submit a letter from the Department of Revenue showing sales tax paid. For more information, call The Department of Revenue at 800-352-3671.
- Pay all taxes owed.
- Applicant must keep all records current and available for inspection.

Important Permit Information

- Permit is issued for a period of not more than sixty (60) consecutive days including Sundays and holidays.
- Permit authorizes only one type of sale at the location shown on the permit.
- Only the goods included in the inventory furnished by you and attached to the permit may be offered for sale.
- Permit shall not be transferred or assigned.
- Permit shall be prominently displayed near the entrance to the premises.
- Sales must be in strict conformity with advertisement.