



CITY OF PLANT CITY  
SPECIAL EVENT PERMIT APPLICATION

SPONSORING ORGANIZATION: Hillsborough County Farm Bureau  
ORGANIZATION ADDRESS: 305 S. Wheeler St  
CITY: Plant City STATE: FL ZIP: 33563  
APPLICANT NAME: Sal Palmieri PHONE: (904) 710-2458  
APPLICANT ADDRESS: 52 Tuscan Way Ste. 202-326  
CITY: St. Augustine STATE: FL ZIP: 32092  
E-MAIL ADDRESS: info@ultimateracinginc.com  
TITLE / PURPOSE OF EVENT: Outrun Hunger 5k / Event purpose attached  
TYPE OF ACTIVITIES: 5k run walk

*(Please attach an outline, summary or flyer for the event, detailing the activities to be offered.)*

EVENT LOCATION(S): Attached

*(Fees may apply for some facilities and services. See Policies page.)*

EVENT DATES: November 4, 2023 START TIME: 07:30 END TIME: 09:30

*(Please allow for set-up time and clean-up time.)*

EVENT SPECIAL REQUESTS: 0700 set up and a clean up time of 0930. Cleanup entails water station and pickup signage

ANTICIPATED TOTAL ATTENDANCE: ☐ LESS THAN 100 ☒ BETWEEN 100 AND 249 ☐ 250 OR MORE

SALE OF GOODS, PRODUCTS, SERVICES, FOOD, BEVERAGES? ☐ YES ☐ NO IF YES, NUMBER OF VENDORS:

USE OF AUXILIARY POWER (EXCEPT ONE INFLATABLE PLAY APPARATUS) OR AVIATION EQUIPMENT? ☐ YES ☒ NO

IS THE SPONSORING ORGANIZATION A NON-PROFIT / CHURCH? (DOCUMENTATION REQUIRED) ☒ YES ☐ NO

IF NON-PROFIT / CHURCH, PROVIDE I.R.S. ISSUED F.E.I. NUMBER:

*I, as applicant for the above named event, agree to the provisions of the Ordinances, specifications and regulations of the City of Plant City, including but not limited to Plant City Code, Section 10-2 and Chapter 50 (see Policies page) and to any special conditions, restrictions and regulations of the City of Plant City.*

*I agree to indemnify, hold harmless and defend the City of Plant City from any and all actions, causes of action, claims, suits or judgments whatsoever, in connection with any loss, costs or expenses, including attorney's fees, resulting from injury or death of any person or persons and loss of, or damage to, property caused by or resulting from, or in any way associated with, the proposed event.*

*I certify that I am the duly authorized agent for the purpose of this application and that the above statements are true and correct to the best of my knowledge.*

SIGNED:  DATE: July 3, 2023

			STAFF USE ONLY	
APPROVE	DENY	N/A	SIGNATURE	DATE
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	RECREATION & PARKS: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	POLICE: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	FIRE RESCUE: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	STREETS: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	SOLID WASTE: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ASSISTANT CITY MANAGER: _____	_____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	CITY MANAGER: _____	_____

STAFF SPECIAL CONDITIONS: \_\_\_\_\_



**City of Plant City Parks & Recreation Department  
Pavilion Reservation Policy and Procedures**



1. All provisions of Plant City Code, including but not limited to Chapter 50 – Parks and Recreation, shall be adhered to.
2. Use is restricted to private gatherings only. Public gatherings are considered commercial use and must follow the Special Event Permit Application process defined in Section 50-5, Plant City Code, and obtain approval through the City Manager's office.
3. Use of facility is for groups of less than 100 attendees. Public events with 100 or more participants or where goods, products, services, food or beverages are to be sold must be permitted through the City Manager's office by completing a Special Event Permit Application.
4. Fee: \$30 plus sales tax, per date, per pavilion. Reservation hours available are 7:00 a.m. to sunset. Use of the pavilion is guaranteed for the reservation period specified in the permit only. Event set-up time and clean-up time must be included in the reservation period.
5. No date/time will be held open without completion of the reservation form and payment of the fee.
6. Reservations for the upcoming weekend are not taken after 8:00 am Friday. Patrons may call the Parks & Recreation Department at (813) 659-4255 Fridays from 12:00 noon to 4:30 pm to inquire if particular sites are reserved for the weekend.
7. Permit is only for use of the facility specified in the permit and for the date and time specified in the permit. Other areas in the park remain open to the public and must not be affected by the permitted use.
8. Decorations/Clean-up: Facilities are to be left in the same or better condition than before use.
  - a. Only removable adhesive tabs are allowed for securing your decorations. Staples, nails, tape, pushpins, adhesive backed decals, tacks or paint are prohibited. Metallic decoration sprinkles, glitter, confetti, rice, and birdseed are not allowed. No signs are to be nailed, pinned, or stapled to any tree, park sign, pavilion and/or roadways.
  - b. No confetti is allowed. All decorations and other items brought into the pavilion area are to be removed and disposed of.
  - c. Helium or air-filled balloons are allowed provided they are securely anchored or strung together (e.g., arched), they are not released into the atmosphere, they are removed at the completion of the event, and that air tanks are properly secured at all times.
  - d. Department signs and other materials are not to be removed or altered.
  - e. A \$150 clean up fee will be charged for any excess trash or littering within the park space and/or pavilion area.
9. Picnic tables cannot be moved outside of the pavilion.
10. Vehicles must be parked in designated parking lot areas. Loading or unloading from vehicles must be done from designated parking lot areas only. No motor vehicles allowed beyond roadways and designated parking areas.
11. Electricity and water is not available at all pavilions and are not guaranteed. The City will make every effort to ensure any available electrical outlets and hose bibs are in proper working order; however, a refund will not be granted due to a non-working electrical outlet or hose bib.
12. The use, sale, possession and/or consumption of alcoholic beverages (Plant City Code, Section 10-2) and/or illegal drugs, gambling, possession of fireworks, as well as any other illegal activities as stated in Plant City Code are strictly prohibited.
13. Ponies or petting zoos are not allowed. Pets must be leashed and away from activity areas containing participants and spectators.
14. Applicant agrees to be present on site at all times during the function, or designate a representative who will be there to serve as a liaison between the event staff and event goers at all times during the term of the permit. The applicant is responsible for all actions, behavior and/or damages caused by his/her guests/attendees.
15. Fires are prohibited except in provided grills for such use and charcoal must be used in lieu of propane or any other method. Fires must be completely extinguished before leaving the park. Grill use may be restricted in the event of drought conditions.
16. Generator is required for all inflatables. One (1) inflatable non-water moonwalk/bounce house is permitted per location per pavilion reservation. Company must have insurance certificate on file.
17. The City is not responsible for any lost or stolen items or items left unattended or forgotten.
18. Normal park use or other various activities may be approved at a facility around pavilion areas resulting in increased crowds and traffic. The City is not responsible for any impact the increased vehicle and pedestrian traffic might have on your event.
19. The City will not be responsible for providing or supervising any supplies or equipment. Any authorized City representative may disallow the use of any equipment for safety reasons and ensure City and department policies are followed.
20. No refunds will be given for cancellations fourteen (14) calendar days or less prior to the event.
21. No refunds will be given for inclement weather. If inclement weather prevents the use of the pavilion, you may reschedule your event with proper notification. To reschedule your event:
  - a. The first business day after your reservation, visit the Parks & Recreation Department administration office.
  - b. Original applicant is the only person to reschedule and must provide the permit number to reschedule the pavilion use.
  - c. All rescheduled events are subject to availability.
  - d. Only two modifications are allowed.
22. If you need to modify an existing reservation (change the time, date, etc.), it must be done at least seven (7) calendar days prior to the scheduled use. To modify your permit:
  - a. Visit the Parks & Recreation administration office.
  - b. Original applicant is the only person to modify and must provide the permit number to modify the permit.
  - c. All modifications are subject to availability.
  - d. Only two modifications are allowed.
23. **In the event of a medical or law enforcement emergency, call 9-1-1. Refer to the pavilion number and address posted at the site.**

City of Plant City Parks & Recreation Department  
1904 South Park Road, Plant City FL 33563-8113

Office: 813-659-4255 - fax: 813-757-9220 - web site: [www.plantcitygov.com/parksrec](http://www.plantcitygov.com/parksrec)

Office hours: Monday through Friday 8:00 am to 4:30 pm (closed weekends and holidays)

## **CITY OF PLANT CITY - SPECIAL EVENT POLICIES**

### **Plant City Code, Section 10-2. Possession or consumption in public parks and buildings:**

It shall be unlawful for any person to possess or consume alcoholic beverages within the public parks or public buildings in the city.

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### **Plant City Code, Chapter 50 Parks and Recreation (only portions of the Chapter are reproduced below)**

#### **Section 50-1: Definitions**

- (c) *Special event* shall mean
- (1) A planned gathering involving, or likely to involve one hundred (100) or more persons at any one (1) given time;
  - (2) Any sale of goods, products, services, food or beverages as described in Section 50-6;
  - (3) Use of any electrical or electronic device or equipment requiring outdoor auxiliary power, excluding one inflatable play apparatus for the activity; or
  - (4) Bringing, launching or causing to ascend or descend or alight any aircraft, glider, balloon, or parachute.

#### **Section 50-5. Special events**

- (a) No person shall engage in, participate in, or aid any special event in or on a public park or recreation facility unless a special event permit as set forth herein has been obtained from the City.
- (b) For special events, the use of amplified sound which is plainly audible across the real property line of the public park shall not be permitted beyond the closing hours described in Section 50-3.
- (c) For special events conducted in the parks described in subsection (b) of Section 50-3, the event shall not exceed two hundred fifty (250) people.
- (f) The issuance of a permit for a special event shall be subject to the City Manager's determination that:
- (1) The proposed activity or use of the park will not unreasonably interfere with or detract from the promotion of public health, welfare, safety and recreation;
  - (2) The proposed activity will not include violence, crime or disorderly conduct;
  - (3) The proposed activity will not entail extraordinary or burdensome expense or police operation by the City;
  - (4) The facilities desired have not been reserved for other use on the date and hour requested in the application; and
  - (5) That activity shall be in accordance with this Chapter and Section 10-2.

#### **Section 50-6 Sales within City Parks**

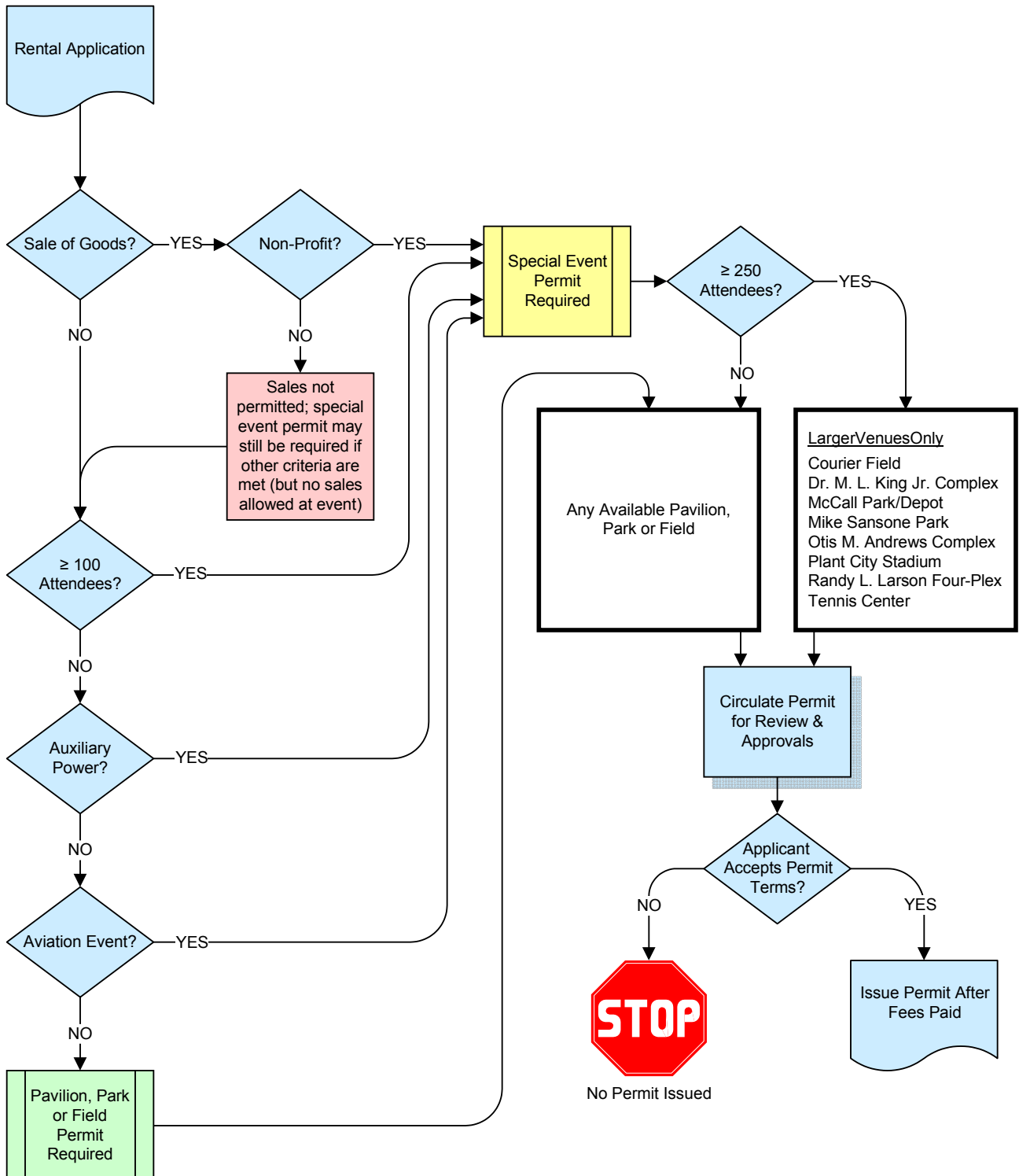
Goods, products, services, food and beverages shall only be sold within city parks at special events, as follows:

- (a) The special event permit must be issued to a religious, non-profit or charitable organization and the City is provided verifiable documentation of such religious, non-profit or charitable organization status.
- (b) The application for a special event must disclose whether sales will take place during the special event and the permit must specifically authorize such sales.
- (c) The sales activity shall not interfere with the safe and efficient movement of traffic or activities in the park and the use will cause no danger to the public.
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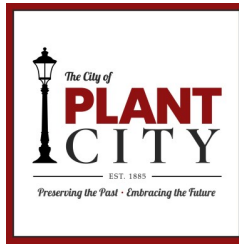
- \* **If use of a pavilion, recreation building or field is required**, contact the Parks & Recreation Department at (813) 659-4255. Fees for facility usage may be required in accordance with Parks & Recreation Department policy.
- \* **If Police supervision is required**, contact the Police Department's Extra Duty Coordinator at (813) 757-9200. Fees for service may be required in accordance with Police Department policy.
- \* **If Fire Rescue supervision is required**, contact the Fire Department at (813) 757-9131. Fees for service may be required in accordance with Fire Department policy.
- \* **If barricades are required**, contact the Streets/Stormwater Department at (813) 707-7200. Fees for service may be required in accordance with Streets/Stormwater Department policy.
- \* **If solid waste services are required**, contact the Solid Waste Superintendent at (813) 757-9208. Fees for service may be required in accordance with Solid Waste Division policy.
- \* **If sale of goods, products, services, food or beverages is planned, Section 50-6 above must be followed.** Provide the required verifiable documentation of non-profit status along with the permit application. Non-profit organization name and address must be on the Special Event Permit Application form as the Sponsoring Organization and a director of the non-profit must sign the form. Event must contact the Business Tax office, City Hall, 3rd floor, (813) 659-4200 ext 4155 to obtain a vendor license. License must be on display at the event.

# Pavilion, Park & Field Rental Process

Plant City Parks & Recreation







## **SALE OF GOODS, PRODUCTS, SERVICES, FOOD AND BEVERAGE IN CITY PARKS**

Any entity that wishes to sell items on City property (i.e.: within City Parks) must follow the regulations as described by City Code in Chapter 50 - Parks & Recreation. Below is Section 50-6 within that Chapter:

### **Sec. 50-6. - Sales within City Parks.**

*Goods, products, services, food and beverages shall only be sold within city parks at special events, as follows:*

- 1) The special event permit must be issued to a religious, non-profit or charitable organization and the City is provided verifiable documentation of such religious, non-profit or charitable organization status.*
- 2) The application for a special event must disclose whether sales will take place during the special event and the permit must specifically authorize such sales.*
- 3) The sales activity shall not interfere with the safe and efficient movement of traffic or activities in the park and the use will cause no danger to the public.*

If your event meets the qualifying criteria, then per Plant City Code, Chapter 66, Section 66-140, a Business Tax License Receipt must be obtained by the event sponsoring organization prior to the event, using the attached application. With proof of non-profit status, the event sponsor may be exempt from the Event Business Tax License fee. If your vendors are non-profit, then they may be exempt from the Vendor Business Tax License fee. If your vendors are for-profit, they will each be required to pay a Vendor Business Tax License fee or, if more than two (2) vendors, then a blanket Vendor Business Tax License can be purchased by the event sponsor. The cost of the Vendor Business Tax License receipt is determined by the Finance Department Business Tax Division office depending on the size and type of event being held as well as the number of vendors present at the event.

If you wish to sell anything as part of your event and you meet the Section 50-6 qualifications above, please complete the attached Business Tax Application form and return to the City of Plant City Finance Department - Business Tax Division office. Prior to returning the form, be sure to discuss your event with the Business Tax Division office staff to determine the type of Business Tax Receipt you need and its cost.

#### **Contact the Business Tax Division office at:**

**E-mail:** [businesstax@plantcitygov.com](mailto:businesstax@plantcitygov.com)  
**Telephone:** 813-659-4200 ext 4155  
**In person:** City Hall, Finance Department, 3rd Floor  
302 West Reynolds Street  
Plant City FL 33563

The web page for the City of Plant City Finance Department Business Tax Division office is:

<https://www.plantcitygov.com/finance/page/business-taxes>



# BUSINESS TAX APPLICATION

E-mail: [businesstax@plantcitygov.com](mailto:businesstax@plantcitygov.com)

REVIEW ALL RESPONSES FOR ACCURACY & SUBMIT APPLICATION TO:

CITY OF PLANT CITY

ATTN: BUSINESS TAX DIVISION

PO Box C • Plant City, Florida 33564-9003

Telephone (813) 659-4200 Ext. #4155 Fax (813) 659-4216

1. Legal Business Name OR Individual Name (If Sole Proprietor)

DBA (Must be registered at [sunbiz.org](http://sunbiz.org))

Establishment Name

E-Mail

Office No. Ext. Cell No.

Fax No. Other No. Ext.

2. Type of Application

\_\_\_ New \_\_\_ Address Change

\_\_\_ Transfer \_\_\_ Name Change

Contact Name for Account:

Contact Phone Number:

Ext.

3. Mailing Address (Include Zip Code)

Type Of Business

- ☒ Sole Proprietorship  
☐ Corporation  
☐ Limited Liability Corp.  
☐ Partnership

Street Vendor Dates

4. Local Business Street Address (Include Zip Code)

5. Nature Of Business To Be Taxed (Describe In Detail)

6. Business Owners Name or President's Name

Driver License # State

If Corporation, List Registered Agent

Sales Tax #

Federal Identification Number (OR)

Social Security Number

7. Address of Owner or President (Include Zip Code)

8. Telephone Number

9. This is a business tax only. By granting this tax receipt the City is not assuring that the use meets the building code, zoning ordinance, or other regulatory ordinances of the City. Furthermore, this tax receipt does not permit the payee to violate any regulatory laws or ordinances of the State, County or City, or exempt the payee from any other licenses or permits that may be required by law.

I acknowledge that I have read this business tax application. I understand and agree that in addition to meeting the requirements as set forth in this chapter, I shall also meet all the necessary zoning, fire marshal, health and police regulations and any other applicable laws & ordinances pertaining to the business for which this tax is paid. Improvements may be required as a result of change of use or change of occupancy.

**APPLICANT'S SIGNATURE**

**DATE** July 3, 2023

(IF APPLICABLE) Maximum Number of Employees Hotel/Motel Rooms Restaurant Seating

#Vending Machines(electric) (manual-per head) Games ATM's

**After completing this document, choose one of these options to submit documents**

1. Save application and required documents to your desktop & upload to the Business Tax Drop Box : [Click Here](#)
2. Fax to the Business Tax office: (813) 659-4216
3. Bring to the Business Tax office at 302 W. Reynolds Street, 3rd Floor, Plant City, FL 33563

**PLEASE DO NOT EMAIL THIS DOCUMENT**

Official Use Only (below this line)

Planning & Zoning Review

☒ Permitted District Use ☐ Non-Permitted District Use ☐ Home Occupation

Remarks:

Signature:

Date:

City Manager's Signature:

Date:

Business Tax Bill # CID: Payment: Approval:

Business Tax Account ID: Tax Category: Date:



## Inaugural Outrun Hunger 5K

Join us for the inaugural Outrun Hunger 5K Fun Run/Walk, a breathtaking race through historic downtown Plant City! This exciting event, organized by Hillsborough County Farm Bureau serves as the perfect kickoff to the highly anticipated Farm City Week, while benefiting the United Food Bank of Plant City.

Farm City week is an annual celebration that promotes and highlights the vital connection between rural farms and urban consumers. The event aims to bridge the gap between these two groups and educate urban residents about the importance of agriculture and its impact on their daily lives.

The Outrun Hunger 5K aims to raise awareness not only about agriculture in our county, but also food insecurity that is prevalent in our community and highlight the crucial role that agriculture plays in ensuring food provisions for all. By actively participating and supporting this event, you will contribute towards supporting the United Food Bank's mission of eradicating hunger and Farm Bureau's mission of promoting agriculture education.

The race route will take you through the heart of Plant City, showcasing its scenic streets and inspiring landmarks. You'll find yourself surrounded by a vibrant atmosphere, as fellow participants, volunteers, and supporters unite to tackle the issue of food insecurity head-on. Whether you're a seasoned runner or a casual walker, this event welcomes participants of all skill levels to join a community-wide movement towards hunger eradication.

Not only will the Outrun Hunger 5K be an empowering experience for runners and walkers, but it will also provide invaluable opportunities for education. Throughout the event, experts in agriculture will be on hand to engage with participants, offering insights into the significant impact of farming practices on our local food systems. By fostering this connection between agriculture and our community, we hope to promote a sustainable and prosperous future for all.

Join us for the Inaugural Outrun Hunger 5K on November 4, 2023 and become part of the movement to alleviate food insecurity in Plant City. By lacing up your running shoes, you will not only achieve personal fitness goals but also make a lasting difference in the lives of those affected by hunger. Together, let's outrun hunger and cultivate a brighter future for our community!

# CERTIFICATE OF INSURANCE

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES LISTED BELOW.

<b>FLORIDA FARM BUREAU INSURANCE COMPANIES</b> <b>P.O. BOX 147030</b> <b>GAINESVILLE, FLORIDA 32614-7030</b>	<b>COMPANIES AFFORDING COVERAGES:</b>  Company Letter <b>A:</b>  <b>Florida Farm Bureau General Ins. Co.</b>  Company Letter <b>B:</b>  <b>Florida Farm Bureau Casualty Ins. Co.</b>
<b>NAME AND ADDRESS OF INSURED:</b> HILLSBOROUGH COUNTY FARM BUREAU 305 S WHEELER ST PLANT CITY FL 033563	

The policies of insurance listed below have been issued to the insured named above and are in force at this time. Notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies.

CO. LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	ALL LIMITS IN <u>THOUSANDS</u>		
A	<b>General Liability:</b> <input checked="" type="checkbox"/> Commercial General Liability (Occurrence Form) <input type="checkbox"/> Owner's & Contractor's Protective <input type="checkbox"/> Farmer's Personal Liability	CPP 9521751	10/31/22	10/31/23	General Aggregate	\$	1000
					Products-completed operations aggregate	\$	1000
					Personal & Advertising Injury	\$	1000
					Each Occurrence	\$	1000
					Fire Damage (Any one fire)	\$	50
					Medical Expense (Any one person)	\$	5
B	<b>Automobile Liability:</b> <input type="checkbox"/> Any auto <input type="checkbox"/> All owned autos <input type="checkbox"/> Scheduled autos <input checked="" type="checkbox"/> Hired autos <input checked="" type="checkbox"/> Non-owned autos	AB 1240056	10/31/22	10/31/23	Combined Single Limit	\$	
					Bodily Injury (Per Person)	\$	500
					Bodily Injury (Per Accident)	\$	500
					Property Damage	\$	100
A	<b>Excess Liability:</b> <input checked="" type="checkbox"/> Umbrella Form <input type="checkbox"/> Other than Umbrella form	UMC 9524686	10/31/22	10/31/23		Each Occurrence \$ 1000	Aggregate \$ 1000
	<b>Employers Liability:</b> <input type="checkbox"/> Farm Employer's Liability <input type="checkbox"/> Farm Employee's Medical						\$ (Each Occurrence) \$ (Each Employee)
	Other:						\$

**DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES:**

HILLSBOROUGH CTY FEDERATION - 5K FUNDRAISER EVENT IN DOWNTOWN PLANT CITY

**CANCELLATION:** Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the below named certificate holder, but failure to mail such notice shall impose no obligation or liability of any kind upon the company.

<b>NAME AND ADDRESS OF CERTIFICATE HOLDER:</b> CITY OF PLANT CITY 1904 S PARK RD PLANT CITY, FL 33563	COUNTY CODE <u>29</u> DATE ISSUED <u>07/07/23</u>  Served by <u>HILLSBOROUGH</u> County Farm Bureau <b>THOMAS O HALE, INC, CLU, CHFC, CPCU, CASL</b> <div style="text-align: center;">_____ AUTHORIZED REPRESENTATIVE</div>
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0119  
U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

IN REPLY REFER TO  
T:EP:EO:R:1  
FNB

JUL 14 1966

Florida Farm Bureau Federation  
4350 S.W. 13th Street  
Gainesville, Florida

Gentlemen:

We have considered your request that you, the central organization, be granted a group ruling under which your chartered subordinate units will be held exempt from Federal income tax as organizations described in section 501(c)(5) of the Internal Revenue Code of 1954.

Evidence submitted in support of your request shows that:

1. In a ruling dated March 25, 1946, you were held to be exempt from Federal income tax as an organization described in section 101(1) of the Internal Revenue Code of 1939. That section of the Code corresponds to section 501(c)(5) under which you now request a group ruling.
2. In a ruling dated June 11, 1956, Orange County Farm Bureau, one of your subordinate units, was held to be exempt under section 501(c)(5) of the 1954 Code.
3. The subordinate units for which exemption is requested are identical to the central organization in all material respects in character, purpose and method of operation, and are chartered and supervised by that organization.

Based upon the evidence submitted, it is now held that you and your subordinate units, whose names appear on the list you recently submitted, are exempt from Federal income tax under section 501(c)(5). Our prior rulings of March 25, 1946 and June 11, 1956 are modified accordingly.



Florida Farm Bureau Federation

In view of this ruling, you and your subordinate units are required to file information returns, Form 990, annually. Under existing procedure, each subordinate unit may file its return independently, or the central organization may file a consolidated group return for all units. If your organization elects to file a group return, you must adhere to section 1.6033-1(d) of the Federal Income Tax Regulations. That section sets forth the provisions under which a central organization may file a group return in lieu of each of its subordinate units having to file independently.

In connection with the foregoing, section 511 of the Code imposes a tax upon the unrelated business taxable income of certain organizations otherwise exempt from Federal income tax. The term "unrelated business taxable income" is defined in section 512(a), and the tax is imposed upon such income, derived by any organization subject to the tax, from any "unrelated trade or business" as defined in section 513.

Section 513 defines an unrelated trade or business as any trade or business, the conduct of which is not substantially related to the exercise or performance by such organization of its charitable, educational or other purpose or function constituting the basis for its exemption.

In regard to unrelated business taxable income, our examination of information submitted with your application shows that your subordinate units have working agreements with insurance companies under which the units derive income through the sale of insurance policies. Revenue Ruling 60-228, C.B. 1960-1, 200 provides that an organization otherwise exempt from Federal income tax as an agricultural organization described in section 501(c)(5) is subject to tax under section 511 on the unrelated business income resulting from services rendered to certain insurance companies. The ruling holds that insurance activities, such as those engaged in by your units, are activities which constitute businesses of a kind ordinarily carried on for profit. In addition, it holds such activities are not usually associated with the functions of an agricultural organization in carrying out its exempt purposes, other than through the use it makes of the net earnings received therefrom.



Florida Farm Bureau Federation

Thus we conclude that the insurance activities of your units constitute an unrelated trade or business within the meaning of section 513 of the Code, and that the income therefrom is subject to the tax imposed by section 511(a) of the Code. Therefore, your units are required to file an exempt organization business income tax return, Form 990-T, reporting the income from such trade or business. This form may be obtained from their District Director and is required to be filed on or before the fifteenth day of the third month following the close of each units annual accounting period.

The units are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes), and for the tax imposed under the Federal Unemployment Tax Act, if any unit has four or more individuals in its employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to their District Director.

You, the central organization, should advise each subordinate unit covered by this ruling of its exempt status thereunder. The units should also be advised of the pertinent provisions of this ruling; particularly, the requirements for filing information (Form 990), business income tax (Form 990-T), and other returns.

Within 45 days of the close of each of its succeeding annual accounting periods, a central organization is required to submit the following information to our National Office:

1. Lists showing the names and mailing addresses of new subordinate units and previously exempted units which no longer exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated, in numerical order. In lieu of these lists, you may furnish us with two copies of your published directory.
2. A statement signed by one of your principal officers as to whether or not the information upon which your group ruling is based is applicable in all respects to the new subordinate units.

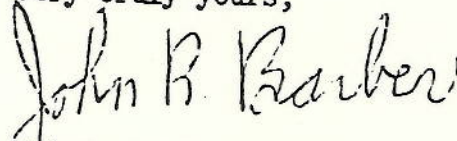
Florida Farm Bureau Federation

3. If at the close of the year there were no changes in your roster, a statement to that effect signed by one of your principal officers.
4. Duplicate copies of amendments to the Articles of Incorporation, Constitution or By-laws of the central organization or its subordinate units.

If you do not agree with these conclusions, you may, within thirty days from the date of this letter, file a brief of the facts, law and arguments, in duplicate, which will clearly set forth your position. In the event you desire an oral discussion of the issues, you should so indicate in your submission and a conference will be arranged after we have had an opportunity to consider the brief and it appears that the conclusions reached are still unfavorable to you. Any submission must be signed by one of your principal officers. If the matter is to be handled by a representative, the Conference and Practice requirements regarding the filing of a power of attorney must be met.

If we do not hear from you within the time specified, this communication will become our ruling in the matter and copies of this letter will be forwarded to the District Director, Jacksonville, Florida. Thereafter, any questions concerning your status or the requirements for filing Federal income tax returns should be addressed to his office.

Very truly yours,



Chief, Rulings Section  
Exempt Organizations Branch





# FLORIDA FARM BUREAU FEDERATION

4350 SOUTH WEST 13TH STREET - TELEPHONE 372-0401 - GAINESVILLE, FLORIDA

ART KARST, PRESIDENT  
VERO BEACH, FLORIDA

T. K. MCCLANE, JR., EXECUTIVE VICE PRESIDENT  
GAINESVILLE, FLORIDA

## COUNTY FARM BUREAU OFFICE ADDRESSES

Alachua County Farm Bureau  
P. O. Box 374  
Gainesville, Florida

Baker County Farm Bureau  
(No County Office)  
Mr. Connor Webb, Secretary  
Macclenny, Florida

Bay County Farm Bureau  
(No County Office)  
Mrs. Elizabeth Coudert, Sec.  
Fountain, Florida

Bradford County Farm Bureau  
P. O. Box 222  
Starke, Florida

Brevard County Farm Bureau  
P. O. Box 3116  
Cocoa, Florida

Broward County Farm Bureau  
Route 1, Box 1035  
Pompano Beach, Florida

Calhoun County Farm Bureau  
P. O. Box 412  
Blountstown, Florida

Charlotte County Farm Bureau  
(No County Office)  
Mr. W. H. Chandler, Sec.  
615 W. Virginia Avenue  
Punta Gorda, Florida

Clay County Farm Bureau  
P. O. Box 278  
Green Cove Springs, Florida

Collier County Farm Bureau  
P. O. Box 97  
Immokalee, Florida

Columbia County Farm Bureau  
P. O. Box 191  
Lake City, Florida

Dade County Farm Bureau  
906 N. Federal Highway  
Homestead, Florida

DeSoto County Farm Bureau  
P. O. Box 1030  
Arcadia, Florida

Dixie County Farm Bureau  
(No County Office)  
Mrs. Ted Ganus, Secretary  
Old Town, Florida

Duval County Farm Bureau  
Route 1, Box 187  
Dinsmore, Florida

Escambia County Farm Bureau  
Route 2, Box 237  
Cantonment, Florida

Everglades Farm Bureau  
Drawer F  
Belle Glade, Florida

Flagler County Farm Bureau  
(No County Office)  
Mr. D. C. Johnston, Secretary  
Route 1  
Bunnell, Florida

Gadsden County Farm Bureau  
P. O. Box 789  
Quincy, Florida

Gilchrist County Farm Bureau  
P. O. Box 1085  
Trenton, Florida

Glades County Farm Bureau  
P. O. Box 697  
Moore Haven, Florida

Gulf County Farm Bureau  
(No County Office)  
Evelyn Lanier, Secretary  
Wewahatchka, Florida

Hamilton County Farm Bureau  
(No County Office)  
Mr. W. A. Smith, Secretary  
Route 4, Box 82  
Jasper, Florida

Hardee County Farm Bureau  
P. O. Box 247  
Wauchula, Florida

Hendry County Farm Bureau  
P. O. Box 176  
LaBelle, Florida

Hernando County Farm Bureau  
15 N. Lemon Street  
Brooksville, Florida

Highlands County Farm Bureau  
P. O. Box 919  
Sebring, Florida

Hillsborough County Farm Bureau  
P. O. Box 928  
Brandon, Florida

Holmes County Farm Bureau  
Bowen Building  
Bonifay, Florida

Indian River County Farm Bureau  
1642 20th Street  
Vero Beach, Florida

Jackson County Farm Bureau  
P. O. Box 581  
Marianna, Florida

Jefferson County Farm Bureau  
215 Cherry Street  
Monticello, Florida

Lafayette County Farm Bureau  
P. O. Box 117  
Mayo, Florida

Lake County Farm Bureau  
P. O. Box 351  
Tavares, Florida

Lee County Farm Bureau  
P. O. Box 115  
Ft. Myers, Florida

Leon County Farm Bureau  
Box 3-A  
Miccosukee, Florida

Levy County Farm Bureau  
P. O. Box 174  
Bronson, Florida

Liberty County Farm Bureau  
P. O. Box 128  
Bristol, Florida

Madison County Farm Bureau  
P. O. Box 38  
Madison, Florida

Manatee County Farm Bureau  
P. O. Box 443  
Palmetto, Florida

Marion County Farm Bureau  
1847 N. Jacksonville Highway  
Ocala, Florida

Martin County Farm Bureau  
Drawer 64  
Stuart, Florida

Nassau County Farm Bureau  
(No County Office)  
Mrs. Glen Geiger, Secretary  
Route 2, Box 169  
Hilliard, Florida

Okaloosa County Farm Bureau  
Masonic Building  
Crestview, Florida

Okeechobee County Farm Bureau  
Box 1253  
Okeechobee, Florida

Orange County Farm Bureau  
2750 W. Washington Street  
Orlando, Florida

Osceola County Farm Bureau  
P. O. Box 176  
Kissimmee, Florida

276



Palm Beach County Farm Bureau Co  
P. O. Box 325  
Delray Beach, Florida

Pasco County Farm Bureau  
P. O. Box 517  
Dade City, Florida

Pinellas County Farm Bureau  
P. O. Box 535  
Largo, Florida

Polk County Farm Bureau  
1715 Highway 17 South  
Bartow, Florida

Putnam - St. Johns County Farm Bureau  
P. O. Box 184  
Palatka, Florida

St. Lucie County Farm Bureau  
P. O. Box 161  
Ft. Pierce, Florida

Santa Rosa County Farm Bureau  
Box 186  
Jay, Florida

Sarasota County Farm Bureau  
P. O. Box 10156  
Sarasota, Florida

Seminole County Farm Bureau  
Route 2, Box 575  
Sanford, Florida

Sumter County Farm Bureau  
P. O. Box 638  
Bushnell, Florida

Suwannee County Farm Bureau  
P. O. Box 97  
Live Oak, Florida

Taylor County Farm Bureau  
(NO County Office)  
Mr. A. E. Boyer, Secretary  
Route 1, Box 369  
Perry, Florida

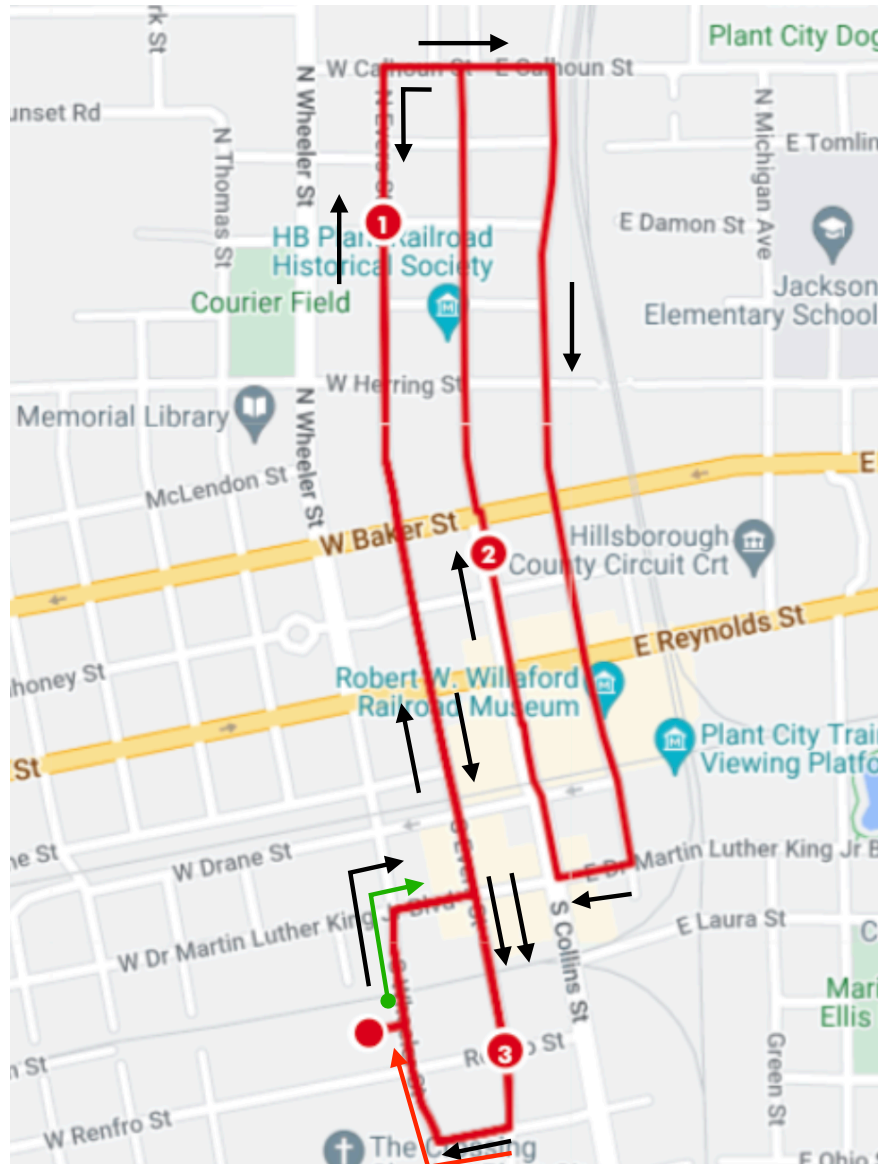
Union County Farm Bureau  
P. O. Box 186  
Lake Butler, Florida

Volusia County Farm Bureau  
P. O. Box 876  
Deland, Florida

Wakulla County Farm Bureau  
(No county office)  
Secretary: Billy Gaby  
Route 1  
Crawfordville, Florida

Walton County Farm Bureau  
P. O. Box 301  
DeFuniak Springs, Florida

Washington County Farm Bureau  
U. S. 90 West  
Chipley, Florida







Start/Finish line



Registration/Volunteer checkin



DJ/Awards



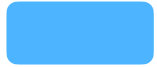
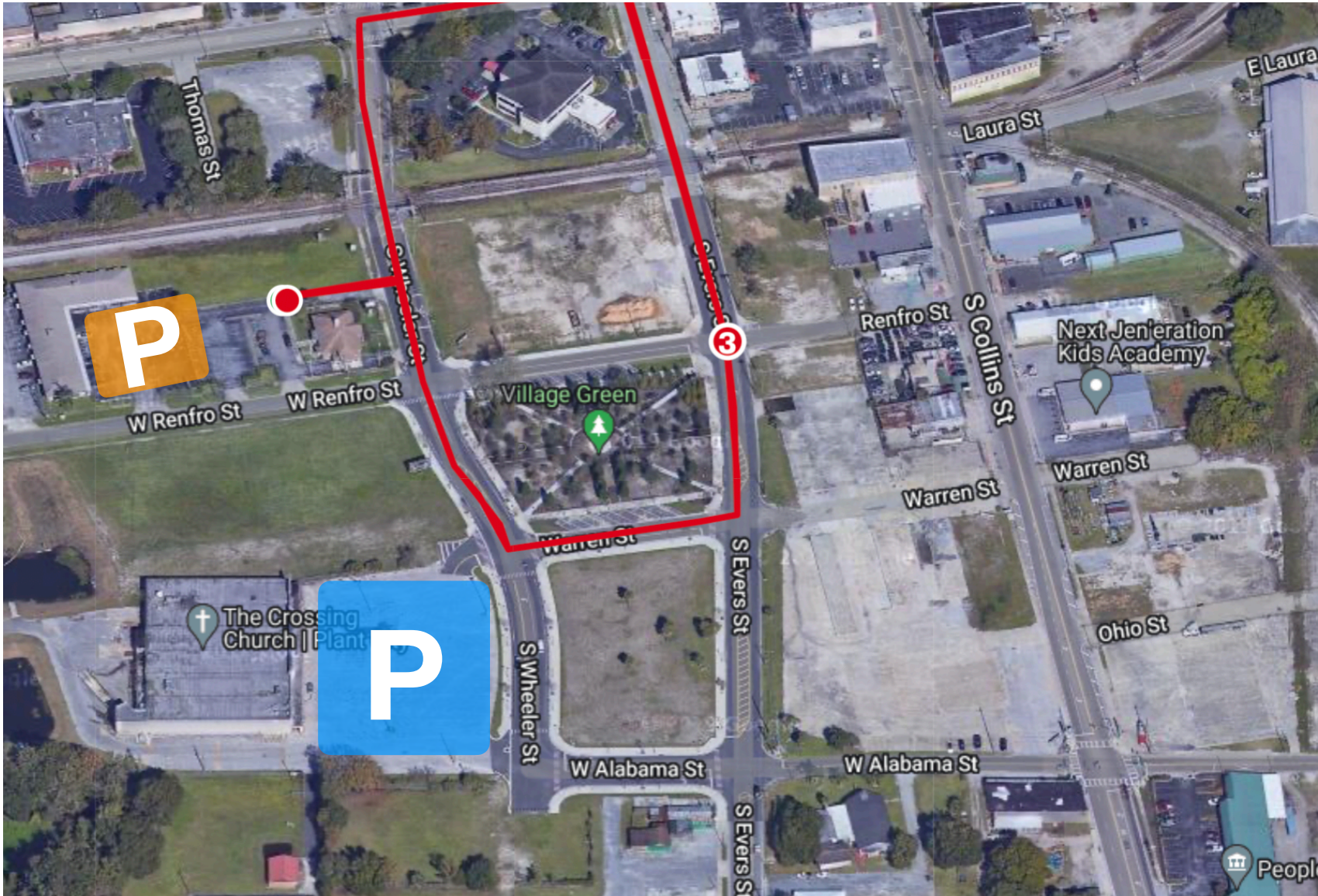
Portalets



Vendors







Event parking



Staff/Volunteer parking