



City of Portland Business Office

100 S Russell St

Portland TN 37148

615-325-6776 x555

businessoffice@cityofportlandtn.gov

CONTACTS FOR STARTING A BUSINESS

1. CITY OF PORTLAND BUSINESS TAX LICENSE

This license may be obtained from the City of Portland Business Office located at 100 S Russell St, Portland TN 37148. The fee is \$15.00. The annual Business Tax will be paid directly to the Tennessee Department of Revenue for standard licenses. An annual renewal fee of \$15 is required for all minimal activity license holders. You must also purchase a County

license. We have two Counties within the City of Portland limits. Please contact the County office that applies to your business's location.

Sumner County Clerk's Office (Business Tax Division)

355 North Belvedere Drive, Gallatin TN 37066 (Room 105)

(615)452-4063

Robertson County Clerk's Office

511 S Brown St, Springfield TN 37172

(615)382-6198

Businesses with less than \$3,000 in annual gross revenue do not have to file a business tax return. However, businesses with annual gross revenue between \$3,000 and \$100,000 must pay \$15 each year to get a "minimal activity license" from the local jurisdiction (City and/or County). Businesses with annual sales of \$100,000 or more must get a standard business license from the applicable jurisdiction(s). A \$15 license fee is required for all new businesses that can be renewed at no charge when the annual business tax return is filed and paid on your TNTAP account. Once payment is cleared, the jurisdictions will be released to renew. Your business may need a Certificate of Use & Occupancy.

SMALL BUSINESS INFORMATION

Tennessee Smart Start Guide- <https://www.tnsmartstart.com/>

Determining your Business Classification- <https://www.tn.gov/revenue/taxes/business-tax/classifications.html>

How to obtain an LLC- https://sos-prod.tnsosgovfiles.com/s3fs-public/document/SS-9425_0.pdf?VersionId=FjsxRYp6W9Pjb7tbfJrqsZf0cgXuhGIq

2. PLANNING AND ZONING

Businesses located inside the city limit need to contact the Planning Department: (615)325-6776 x239

All prospective businesses in the rural areas should contact your County's Construction & Development Department. Certain home-based businesses operated within the residential structure may qualify as a "home occupation" business; however, any business that is operated in a detached or accessory structure would not qualify as a home occupation business. In most cases a small business owner, if current zoning allows for that type of business operation, would not need to

re-zone his property. Instead, the owner of the property could appear before the Sumner County Board of Zoning

Appeals. Other business operations may need to seek a re-zoning based on the size of the operation or the use. For more information, or to discuss which course of action you would need to seek, contact the Construction & Development Department at (615) 452-1467.

3. COUNTY ASSESSOR'S OFFICE (PERSONAL PROPERTY TAX)

This tax is imposed on Businesses' Tangible Personal Property located within Sumner County.

Information concerning the applicability of this Tax and reporting requirements can be obtained by contacting:

Sumner County Assessor's Office at 355 N. Belvedere Drive (Room 206) Gallatin, TN. 37066, or call (615) 452-2412.

4. HEALTH DEPARTMENT

If your business operations in any way involve the purchase, processing or sale of food items, or the cutting, styling or care of hair, a permit may be required by your County's Health Department.

SUMNER COUNTY

1005 Union School Road, Gallatin, TN. 37066, or call (615) 206-1100.

ROBERTSON COUNTY

800 S Brown St, Springfield TN 37172, or call (615)384-4504

5. STATE OF TENNESSEE, DEPARTMENT OF REVENUE (SALES TAX REGISTRATION)

All prospective Businesses should contact the Tennessee Department of Revenue, located at the Andrew Jackson State Office Building, 500 Deadrick Street, Nashville, TN. 37242-1399, to determine the applicability of the sales and use tax regulations to the proposed business activity. For further information, call (615) 253-0600.

6. SECRETARY OF STATE TENNESSEE (CORPORATE DIVISION)

Any small business which has elected to conduct operations as a small business corporation must be aware of the strict state requirements for a corporation's creation, maintenance of its status, and additional reporting and tax obligations unique to corporate existence at both State and Federal levels. The local office of the, Tennessee Secretary of State is located at 312 Rosa L. Parks Avenue, Snodgrass Tower, 6th Floor, Nashville, TN. Competent

legal advice is strongly recommended before making a commitment to create and maintain a small business corporation. For more information, please call (615) 741-2286.

7. EMPLOYER'S FEDERAL IDENTIFICATION NUMBER

A business operating as a sole proprietorship with no hired employees may satisfy the reporting requirements of the Federal Government under the Social Security Number of the proprietor. However, a partnership, a small business corporation or any business operation with one or more hired employees must obtain an employer's identification number from the Federal Government. Application may be made to the Internal Revenue Service on form SS-4 which is available at the IRS Office in the United States Federal Courthouse, located at 801 Broadway (Room 134), Nashville, TN or call 1-800-829-1040, or apply online at irs.gov. A request should also be made for publications 17 and 334 for information concerning record keeping and reporting requirements for small businesses through the Internal Revenue Service. Detailed information concerning an employer's reporting and remittance liabilities is contained in publication 15 and Employer's Circular E. Additional assistance with business-related IRS regulations and reporting requirements are made available through IRS free workshops. These are usually offered once each month in Nashville. For

information or to register for the next workshop, contact the IRS at its toll-free number, 1-800-829-4933.

8. STATE OF TENNESSEE (BOARD FOR LICENSING CONTRACTORS)

Any person, business, or subcontractor making improvements to residential property, or single-family units where the job is less than \$25,000.00 and requires a permit from the Sumner County (Building Permits) Office, are subject to and must obtain a State of Tennessee Home Improvement License, required by the State of Tennessee Home Improvement Licensing Act-Senate Bill #935. For more information, please call 1-800-544-7693.

A person, business or prime contractor performing a construction job more than \$25,000.00 is subject to and must obtain a State of Tennessee General Contractors License. This license is obtained at The Board of Licensing Contractors located at 500 James Robertson Pkwy. Nashville IN. 37219, or by calling (615) 741-8307.

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