

**** Business Tax License Notice ****

A BUSINESS TAX LICENSE IS ONLY USED FOR REVENUE PURPOSES; AND **DOES NOT** AUTOMATICALLY GIVE THE BUSINESS THE RIGHT TO CONDUCT OPERATIONS WITHIN THE CITY LIMITS.

The City of Portland welcomes new investment and new business, and we want you to be successful. To help avoid delays, schedule a meeting with City staff at one of our Business Partner Development Meetings that are held each Thursday before you purchase, rent, or lease property/equipment.

- **Your checklist for success:**

Schedule a Business Partner Development Meeting with the planning department.

Call: 615-325-6776 ext. 239 or Email: preapp@cityofportlandtn.gov

- Speak with the local Chamber of Commerce and the Small Business Administration about marketing, writing a business plan, and potential partnerships.
- Use a licensed professional to help guide you through certain processes, such as building codes, fire sprinklers, wetlands/floodplain, floorplan design, zoning, grease traps, occupant load, parking requirements, or other infrastructure upgrades.
- Consider contacting an insurance agency, an attorney, and your bank about liability coverage, incorporating, and funding requirements.
- Research other possible requirements and permits needed from the County or State, such as electrical permits, health department needs, or EPA regulations.

- **To avoid delays, please ensure the following for your business:**

- The business has the correct zoning for its location
- The business has all permits needed for any new construction, remodel, or demo
- The business is using a licensed contractor per TN guidelines
- The business is adhering to all applicable building codes
- The business has all the utilities available and approved
- The business has an approved sign permit
- The business understands all requirements for handling fats, oil, and grease
- The business has paid all the required fees for the City, county, and other agencies
- The business has a Business Tax License from the City
- The business has all the necessary life and safety measures in place
- The business has had all required inspections and has a valid Certificate of Use & Occupancy issued under the authority of the adopted International Building Code

Call or email to set-up your Business Partner Development Meeting as soon as possible, and we look forward to working with your project 615-325-6776 ext. 239 or preapp@cityofportlandtn.gov

Starting a Business in Portland

Before you begin operations, make a quick call to our Planning Department. Whether it is a home-based business, a proposed subdivision, relocating into an existing building, or a ground-up industrial project, we want you to have all the information you need to make good sound business decisions that will lead to your success in our community.

Make your initial call today to better understand your next steps: 615-325-6776 ext. 239



Step One (Before you Buy or Lease, research the site and the requirements)

• **Is your proposed business allowed in your planned location, and is there enough space for all activities?**

• **Does your planned location already have all the utilities needed onsite to fully conduct your business?**

Schedule a Business Partner Development Meeting, and let's discuss your business concept and your requirements. Contact the Planning Office for next available meeting time: 615-325-6776 ext. 239 or preapp@cityofportlandtn.gov

We look forward to seeing your concept.

Step Two (Once you have your location, obtain permits before starting work)

Do you plan on building or remodeling?

You may need an engineered site plan, building permits, utility approval, a licensed contractor, and a demo permit before any work can begin. Existing structures & infrastructure may require extensive work to meet current building, electrical, and fire codes. Hiring a professional to represent your project will be helpful.

Permitting & Approvals

After your concept meeting stage, you may be ready for the project submission phase to begin the necessary reviews, approvals, and permitting required for your business type.

Step Three (Before you open for business, have all final inspections and approvals)

You are almost there.

Once all inspections have been finalized and the project is complete, or has approved contingencies, your business will be able to officially operate within the community.

Thank you for doing business in Portland.

Please discuss the following with City staff before conducting business.

- ✓ Certificate of Use & Occupancy
- ✓ Portland Business License
- ✓ Sign Permit

What to expect when you meet with City staff during our Business Partner Development meeting:

- Utilities, Public Works, Fire, Building Codes, Planning, and Economic Development will all be there to answer your questions.
- We encourage you to bring your architect, engineer, and/or other project partners to the meeting.
- Meetings can be set in-person, virtual, or hybrid style to best suit your availability.
- These meetings are held each Thursday and must be scheduled in advance through the Planning Department.

*** Examples of Zoning & Parking Requirements for Various Potential Business Models ***

Business Type & Size	Zoning Required	Parking Spaces Required
1200sgft - Clothing Boutique	GCS, CBD, ISD	3
3500sqft - Restaurant w/80 customers	CBD, GCS, ISD, OPS, MPO	23
800sqft - Accounting Office	CBD, GCS, OPS, MPO	2
475,000sqft - Car Part Manufacturer	IG	317
1800sqft - Nail Salon w/25 customers	CBD, GCS, ISD, MPO, OPS	12
660sqft - Drive-Thru Coffee House	GCS, ISD, MPO	7
2800sqft - Medical Office	CBD, GCS, MPO, OPS	19



Project Meeting Preview

The City website www.cityofportlandtn.gov contains links to many of these discussion items below; and these business partner developer meetings with city staff are intended to help answer project questions and outline possible next steps. Depending on the type and scale of the project, different levels of submissions, reviews, and permits may be needed before final approval is granted. All guidance provided by City staff is based on the project information given by the project owner/representative. Any changes in the scope of the project may change the guidance and criteria.

Depending on your project, staff will discuss some of the following items:

<p><u>Building Codes</u></p> <ul style="list-style-type: none">● Demo permit● Asbestos letter● Building code inspections & Requirements for licensed contractors● State electrical permit● Requirements for new builds & Remodels● Permits & Impact Fees● Life-Safety inspection & Use and Occupancy certificate <p><u>Utilities</u></p> <ul style="list-style-type: none">● Utility availability request, Capacity letters, & Modeling● Design standards & Construction plan approvals● Pretreatment program / Fats, Oils, & Grease (FOG) program● Grease trap/interceptor <p><u>Public Works</u></p> <ul style="list-style-type: none">● Land disturbance permit (City and State)● Stormwater requirements & Inspections● Driveway connections to State highway● City street design standards & Sidewalks● Sanitation plan	<p><u>Fire Safety</u></p> <ul style="list-style-type: none">● Occupancy type & Capacity● Fire flow requirements● Fire suppression systems, Alarm systems, & Fire containment designs● Egress, Ingress, & Knox Box● Fire apparatus access● Fire extinguishers <p><u>Planning</u></p> <ul style="list-style-type: none">● Required zoning & Process to change● Board Zoning Appeal (BZA) process● IDT project submissions & Reviews● Planned Unit Developments● Change of ownership & Change of use● Site plans, Platting, Design standards, & Final approvals● Infrastructure installations & Surety requirements● Business tax license <p><u>Economic & Community Development</u></p> <ul style="list-style-type: none">● PILOT (Payment In Lieu Of Taxes)● TIF (Tax Increment Financing)● Requirements for Industrial Development Board approval
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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.

www.cityofportlandtn.gov



TENNESSEE DEPARTMENT OF REVENUE Business Tax Registration Application

RV-F1321001 (06/2023)

Answer all questions below completely. Incomplete and unsigned applications will delay processing.

1. Business FEIN or SSN (required)	2. Start Date for Location in Jurisdiction	3. Fiscal Year End Date
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4. Type of Ownership (choose only one box below):

Sole Proprietorship

Partnership (all types)

Corporation (all types)

Marital Joint Ownership

Other Spouse's SSN:

Limited Liability Company

(choose one below)

Multi-Member LLC

Estate or Trust

Single Member LLC

5. Legal Name of Business

6. Primary Address (physical address where records are located; no P.O. box) City State ZIP Code

7. Identify Owners, Officers, Members, or Partners (Attach additional names on separate sheet if needed. See Instructions.)

Title	Title	
SSN of Owner or FEIN of Owning Business, if available	SSN of Owner or FEIN of Owning Business, if available	
First and Last Name of Owner or Name of Owning Business	First and Last Name of Owner or Name of Owning Business	
Telephone Number with Area Code	Telephone Number with Area Code	
Email	Email	
Address	Address	
City	State	ZIP Code

8. "Doing Business As" (DBA) Name (if different from #5 above)

9. Classification (see instructions)	10. Contract Location for Class 4 Contractors:	
Classification:	County:	If contract is inside a city, list City:

11. License Type

Standard Business License Minimal Activity License (<\$100,000 in annual gross income)

12. Location Address of Business in This Jurisdiction (no P.O. box) City State ZIP Code

13. Business Activity at This Location

15. Business Telephone Number Business Fax Number Business Email Address

17. Signatures Required! This application must be signed by an owner, officer, member or partner of the entity listed above. Do not print or use a stamp.

The statements made on this application are true to the best of my knowledge and belief.

Signature: _____
Owner, Officer, Member, or Partner

Date: _____

Signature: _____ *Owner, Officer, Member, or Partner*

Date: _____

**Electronic filing and payment of taxes is required for business tax.
Please visit www.TN.gov/revenue for more information.**

Document #5 www.cityofportlandtn.gov

Instructions: Business Tax Registration Application

General Information

- The BusinessTax Application is used to apply for tax registration for Tennessee's business tax. This application cannot be used to register for other Tennessee tax obligations. Businesses must register for sales tax, franchise and excise tax, and other taxes online at www.TN.gov/revenue or by paper application.
- Registration for business tax using this application will not be complete until you have paid the business license fee and obtained your business license from the appropriate county clerk and, if applicable, your city business tax official.
- You must submit a fully completed application in a timely manner to ensure that you are properly registered for this tax or you may make your application online. For information on how to register your business online, visit the Tennessee Department of Revenue's website at www.TN.gov/revenue and click on E-file and Pay.
- You must complete one application for each business location. Upon registration, your county clerk or city official will issue your business tax license. A \$15 fee is required for your initial license and must be paid to the county clerk. If your business is in a city that has business licensing, an additional \$15 fee is required and must be paid to the appropriate city official.
- A standard business license is renewed by the annual payment of business tax to the Tennessee Department of Revenue. Once this tax is paid each year, the county clerk or city official will provide a license for the next year.
- Business tax minimal activity licenses are renewed each year by payment of an annual \$15 license fee to each county clerk or city official.

It is important that you notify the Tennessee Department of Revenue if:

- The business ownership changes in any manner including:
 - selling or closing of the business,
 - adding or changing partners,
 - any transfer or change in the ownership of the business,
 - any change in corporate structure requiring a new charter or certificate of authority; or
- The business location changes, or there is a change to your business classification.

Instructions

1. Enter the business' federal employer identification number (FEIN) or the owner's social security number (SSN).
2. Enter the starting date for this business location (month, date, and year).
3. Enter the business' fiscal year end date. This is the year end date the business uses for federal tax purposes.
4. Enter the type of ownership for the business. If the entity is a marital joint, enter the SSN for the other spouse.
5. Enter the business' legal name. This is the same name used for federal tax purposes or registered with the Tennessee Secretary of State's office.
6. Enter the physical address for the business. This cannot be a post office box or address for a mail facility.
7. Enter the owner information for one or more business contacts. Complete each item. A social security number is not required. If a business is owned by another business, enter the FEIN of the owning business here. This cannot be the same as the FEIN noted under #1 above.
8. Enter the "doing business as" (DBA) name, if any.
9. Enter the business tax classification for the business. If necessary, consult the Business Tax Guide at www.TN.gov/revenue for more information about determining the proper business tax classification
10. If you are a Class 4 contractor, enter the city and county in which the contract will be performed. Only list the city if the work was done within the city limits of a Tennessee city that issues business licenses.
11. Check the box to choose the license type of standard or minimal activity. Minimal activity licenses can only be issued to businesses having less than \$100,000 in annual gross income.
12. Enter the business' location address, ensuring that all the information is exact and complete.
13. Provide a detailed description of the principal business activity at this location, including the major products and/or services sold.
14. Provide the business' mailing address in the space provided. A P.O. box or mailing facility address is acceptable.
15. Provide the business' telephone number, fax number (if any), and email address in the space provided.
16. Provide the contact information for the business. This will be the person who the Tennessee Department of Revenue can reach for information regarding tax filings and payments.
17. Signatures are required. At least one owner, officer, member, or partner must sign this application.

HOME OCCUPATION APPLICATION

Applicant Name:	Phone No.
Property Address:	Subdivision Name:
Business Name:	No. to be employed:
Proposed Home Occupation Requested: (be specific)	

Incidental home occupations shall be permitted in residential zones under the following conditions:

1. Home occupation shall only be undertaken by residents of the dwelling unit, except one non-resident may be allowed to work under home occupation permit. Home occupation shall clearly be incidental and subordinate to the residential uses of the property. In no way shall the appearance of the structure be altered or the occupation, within the residence be conducted in a manner which would cause the premises to differ from its residential character either by use of colors, materials, construction, lights, signs or the emission of noise or vibration. No traffic shall be generated by such home occupation in greater volumes than would normally be expected in a residential neighborhood, and any need for parking generated by the conduct of such home occupation shall be met off the street and other than in a required front yard. The home occupation shall not involve the storage of commercial vehicles or the use of such vehicles for delivery of goods or materials to or from the premises. No home occupation shall require internal or external alterations or involve construction features or the use of mechanical or electrical equipment that would change the fire rating of the structure or the district in which the structure is located. No equipment or process shall be used in such home occupation which creates noise, vibration, glare, fumes, odors, or electrical interference detectable to the normal senses off the lot. In the case of electrical interference, no equipment or processes shall be used which creates visual or audible interference in any radio or television receivers off the premises. No outdoor display of goods or outside storage of equipment or materials used in the home occupation shall be permitted.
- 8.

I hereby certify that I will meet all requirements of a permitted Home Occupation, that the above is accurate and complete, and I am the applicant or the legal representative of the application.

Applicant Signature: _____
Date: _____



BUSINESS EMERGENCY CONTACT

BUSINESS NAME :

ADDRESS :

CONTACT 1

NAME :

POSITION	PHONE #
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CONTACT 2

NAME

POSITION :	PHONE #
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CONTACT 3

NAME

POSITION :	PHONE #
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Please Email completed form to GeneralInfo@sumnerecc.org

or fax to 615-989-9442

****TO ENSURE RECORD ACCURACY PLEASE UPDATE ANNUALLY ****