



# BILL KEMP

SUMNER COUNTY CLERK  
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## STEPS TO STARTING A BUSINESS IN SUMNER COUNTY TENNESSEE

### 1. SUMNER COUNTY BUSINESS TAX LICENSE

This license may be obtained from the Sumner County Clerk's Office (Business Tax Division) located at 355 North Belvedere Drive (Room 105) Gallatin, TN. 37066. The cost for the original license is \$15.00. The annual Business Tax will be paid directly to the Tennessee Department of Revenue. If your business is located inside the City limits of Gallatin, Hendersonville, Portland, Westmoreland, Millersville or Goodlettsville, you must also purchase a City license for that city. For more information, please call (615) 452-4063. If your Business is located in one of the cities listed above, you can contact them at the following address or telephone number:

Gallatin (City Hall) 132 W. Main St. Gallatin 37066 (615) 451-5893  
Hendersonville (City Hall) 101 Maple Drive North. Hendersonville 37075 (615) 264-5397  
Portland (City Hall) 100 S. Russell St. Portland 37148 (615) 325-6776  
Westmoreland (City Hall) 1001 Park St. Westmoreland 37186 (615) 644-3382  
Millersville (City Hall) 1246 Louisville Hwy., Millersville 37072 (615) 859-0880  
Goodlettsville (City Hall) 105 Main St., Goodlettsville 37072 (615) 851-2200  
White House (City Hall) 105 College St. White House 37188 (615) 672-4350

### 2. PLANNING AND ZONING

**CITY.** If your prospective business location is inside a city limit or planning region, you will need to contact the city zoning or codes department. The city telephone numbers are listed above.

**SUMNER COUNTY.** All prospective businesses in the rural areas of the county should contact the Construction & Development Department located at 355 N. Belvedere Dr. #202, (615) 452-1467. 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. SUMNER 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 the Sumner County Assessor's Office at 355 N. Belvedere Drive (Room 206) Gallatin, TN. 37066 or call (615) 452-2412.

#### **4. SUMNER COUNTY 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 the Sumner County Health Department, located at 1005 Union School Road, Gallatin, TN. 37066 or call (615) 206-1100.

#### **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, 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 Department of Revenue is located at the James K. Polk Building (18<sup>th</sup> 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 employee 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. 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 in excess of \$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 TN. 37219, or by calling (615) 741-8307.