

Special Considerations

Non-Profit Organizations

Most non-profit organizations are exempt from paying City B & O taxes. They do, however, still need to obtain a City business license, even for a temporary, one-day event.

To be eligible for tax-exempt status, you must submit a letter or form from the Internal Revenue Service indicating your non-profit status with the federal government.

Vending Machines

A regular business license is required in order to locate vending machines in the City of Longview. Stickers showing that the machines are currently licensed are provided by the City, and must be placed on the vending machines.

When completing your business license application, please provide a list of machines and locations, and stickers will be mailed to you with your business license.

Construction Contractors

Construction contractors must be licensed with the Washington State Department of Labor & Industry. Please submit a clear copy of your current Contractors License with your business license application.

Home Occupations

If your business office is located within the home and situated within a residential district of the City of Longview, you must comply with the City's home occupation ordinance. The ordinance's purpose is to maintain the residential nature of an area. While mail order and delivery sales are allowed, the ordinance prohibits the use of your home as a retail outlet.

License Fees

Checks should be made payable to the **City of Longview**, and payment should be made at the time of application.

Business License

The business license fee is \$50 per calendar year.

Certificate of Occupancy

A *Certificate of Occupancy* fee is \$15 per calendar year. Home occupations and businesses that do not have an office location within the City of Longview are exempt from this requirement.

Fire & Life Safety Permit

The *Fire & Life Safety Permit* fee is \$58.00 per calendar year. If more than one permit is required per occupancy, additional permits are \$29.00 each. Fire Marshal: **360.442.5088**

B & O Taxes

Business & Occupation taxes are assessed on a quarterly basis. Tax Clerk: **360.442.5032**

Retail -----	1/10 of 1% (.001)
Manufacturing -----	1/10 of 1% (.001)
Wholesale -----	1/10 of 1% (.001)
Construction -----	1/10 of 1% (.001)
Publishing -----	1/10 of 1% (.001)
Services -----	2/10 of 1% (.002)
Utilities -----	Rate varies, call Tax Clerk at 360.442.5032

Questions?

City of Longview Finance Department
1525 Broadway, P.O. Box 128
Longview, WA 98632
360.442.5000

Revised 12/08

Other Resources

Sales tax questions

State Department of Revenue • **1.800.647.7706**
www.dor.wa.gov

State Master Business License

Longview Labor & Industries • **360.575.6900**
State Dept. of Licensing (Olympia) • **1.360.902.3600**
www.wa.dol.gov

Contractor Licensing

Longview Labor & Industries • **360.575.6900**
www.lni.wa.gov

WA State Automated Assistance

Referrals • **800.237.1233** • www.cted.wa.gov

Federal ID/EIN numbers, federal business and specialty taxes and social security regulations

Internal Revenue Service • **1.800.829.4933**
www.irs.gov

City of Kelso Business License Desk

•**360.423.0900** • www.kelso.gov

Free Local Business Advisors:

Small Business Development Center

•**360.422.2946** www.wsbdc.org or shoosier@wsu.edu

SCORE •**360.699.1079** • www.scorevancouver.org

Work Source Business Services Unit

•**360.578.4207** • www.tilton@esd.wa.gov



www.mylongview.com

360.442.5000

Your Guide to

Business License Regulations



This pamphlet provides a basic description of Longview's business licensing requirements. It also provides information on *Certificate of Occupancy* and *Fire & Life Safety Permit* requirements for businesses located in Longview. This material is intended for general informational purposes only. It is current at the time of publication, but is subject to change as City ordinances are enacted or repealed.

Do I need a business license?

If you conduct any business within the Longview city limits, you must obtain a City business license. Even if your business office is located elsewhere and you only do business occasionally in Longview, you still need a City business license. The processes outlined below will help you in your business license application process. Prices for fees are listed on the reverse side.

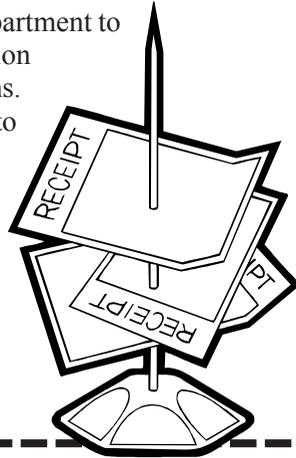


Application Forms

An application form for a City business license may be obtained at the Finance Department located at Longview City Hall, 1525 Broadway, or online at www.mylongview.com.

Community Development Approval

After you have completed the application form, it must be approved by the Community Development Department to ensure that your business location complies with zoning regulations. Certain restrictions may apply to home occupations, day care facilities, and businesses requiring regulatory licensing. The Community Development Department is located at Longview City Hall, 1525 Broadway.



Certificate of Occupancy

A *Certificate of Occupancy* is required for all businesses located within Longview city limits, except home occupations. This is an annual permit to occupy a building or structure as classified for use by the Longview Community Development Department. The permit fee is annual and is payable in conjunction with your annual business license renewal.

To assist City inspectors in determining that your building is being properly occupied, *Certificate of Occupancy* information is included on your business license, which should be posted in a public area of your business.

Certificate of Occupancy questions should be directed to the City's Fire Protection Specialist at 360.442.5088.



Fire & Life Safety Permit

The *Fire & Life Safety* permit fee is annual and is payable in conjunction with your business license fee. A Fire & Life Safety Permit(s) is required for all businesses that:

1. Maintain, store, use or handle hazardous materials;
2. Conduct processes that produce conditions hazardous to life or property; or
3. Install equipment used in connection with such activities, as defined by the Uniform Fire Code, Article I, Section 105.

Fire & Life Safety Permit information is included with your business license and should be posted in a public area of your business. Fire & Life Safety Permit questions should be directed to the City's Fire Protection Specialist at 360.442.5088.

Getting a City License is as easy as 1-2-3!

- 1** Obtain an application form at City Hall (in the Finance Dept) at 1525 Broadway, or go online at www.mylongview.com. Completed applications can be submitted in person or mailed to PO Box 128, Longview WA.
- 2** Include a \$50 license fee with your application **plus** \$15 for a Certificate of Occupancy, if applicable. (Debit/credit cards are only accepted in person.)
- 3** Wait for your application to be approved by the City's Community Development and Fire Departments. Your business license will be mailed to you, usually within two to three weeks of application.

Changes to your Business?

Change of Address

Address changes must be approved by the City Community & Economic Development Department, therefore, you must notify the City business license desk at City Hall whenever you change your business location, mailing address and telephone number, or close your business. Prompt notification of business closures will prevent the accumulation of late penalties to your license account.

Change of Ownership

You must notify the business license desk if you sell your business. The new owner must apply for a business license in his or her name and pay the license fee. If a *Certificate of Occupancy* and/or *Fire & Life Safety Permit* fee has already been paid that year for the business locations, the new owner will not need to pay those fees again.

Avoid Penalties: Renew Annually

Each year you will receive pre-printed renewal applications. These are mailed in early December and are **due by January 15th**. Late penalties are assessed at \$2 per month after January 31.

