Shelby County Clerk
WAYNE MASHBURN
MONTH
150 WASHINGTON AVENUE
MEMPHIS, TENNESSEE 38103
TENN

SHELBY COUNTY CLERK'S OFFICE
WAYNE MASHBURN, COUNTY CLERK
BUSINESS TAX DIVISION
150 WASHINGTON AVE. • SUITE 200 • MEMPHIS, TN 38103
PHONE (901) 222-3059 • FAX (901) 222-3037

STEPS TO STARTING A BUSINESS IN MEMPHIS & SHELBY COUNTY, TN.

MEMPHIS & SHELBY COUNTY BUSINESS TAX LICENSE

This license may be obtained from the Shelby County Clerk's Office (Business Tax Division) located at Suite 200, 150 Washington Avenue, Memphis, TN 38103. For your convenience we have opened an East Office located at 1075 Mullins Station Road. If your business is located inside the City limits of Memphis, you must purchase a combined City of Memphis and Shelby County Business Tax license. The cost of the combined license is $30.00. If your business is located in Shelby County outside of the City of Memphis, you must purchase a Shelby County Business Tax license only. The cost of this license is $15.00. For more information, please call (901) 222-3059 or call (901) 222-6960 for the Mullins Station Road satellite office. If your business is located in one of the following cities, please contact them at the following address or phone number:

Arlington (Town Hall) 5854 Airline Road, Arlington, TN, 38002
Phone (901) 867-2620 hours 9:00am - 5:00pm (M-T) and 9:00 – 4:00 (F)

Bartlett (New City Hall) 6400 Stage Road, Bartlett, TN, 38134
Phone (901) 385-6400 hours 8:00am - 5:00pm

Collierville (Town Hall) 500 Poplar View, Collierville, TN, 38017
Phone (901) 457-2280 hours 8:00am - 5:00pm

Germantown (Municipal Center) 1930 South Germantown Road, Germantown, TN, 38138
Phone (901) 757-7218 hours 8:00am - 5:00pm

Lakeland (City Hall) 10001 US Highway 70, Lakeland, TN
Phone (901) 867-2717 hours 8:00 am – 4:30 pm

Millington (City Hall) 7930 Nelson Street, Millington, TN, 38053
Phone (901) 872-2211 hours 8:00am - 5:00pm

MEMPHIS & SHELBY COUNTY CERTIFICATE OF USE AND OCCUPANCY

Businesses locating in a commercial area of Memphis and/or Shelby County must obtain a Certificate of Use and Occupancy. The fee is $69.00 payable in cash only. All applicants must contact the Shelby County Construction Code Enforcement Office located at 6465 Mullins Station Road, Memphis, TN, 38134 or call (901) 222-8413.

MEMPHIS & SHELBY COUNTY SIGN ORDINANCE

The City of Memphis and Shelby County have certain regulations on the size, design, lighting, and construction of exterior business signs. Information concerning the detail of requirements and the compliance of a proposed sign design can be obtained from the Shelby County Construction Code Enforcement Office (Sign Section) located at 6465 Mullins Station Road, Memphis, TN, 38134 or call (901) 222-8399.

SHELBY COUNTY ASSESSOR'S OFFICE (PERSONAL PROPERTY TAX)

Tennessee law requires that all partnerships, corporations, other business associations and individuals operating a business or profession pay tax on the tangible personal property used or held for use in the business operation. Personal property schedules are mailed annually by the Assessor of Property and must be filed by March 1. Information concerning the applicability of this tax and reporting requirements may be obtained by contacting the Shelby County Assessor's Office at 1075 Mullins Station Road, by calling (901) 222-7002 or via their website at www.Assessor.shelby.tn.us.

MEMPHIS & SHELBY 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 Memphis & Shelby County Health Department located at 814 Jefferson Avenue, Memphis, TN, 38105. For more information you may call (901) 222-9203 for Food Permits or (901) 222-9200 for Barber / Beauty Shop Permits.

STATE OF TENNESSEE (DEPT. OF REV.) SALES TAX REGISTRATION

All prospective businesses should contact the Tennessee Department of Revenue located at 3150 Appling Road, Bartlett, TN to determine the applicability of the sales and use tax regulation to the proposed business activity. If the business is responsible for collecting and reporting the sales and use tax, proper registration forms will be provided upon request. For further information call (901) 213-1400 or 1 (800) 342-1003.

SECRETARY OF STATE OF TENNESSEE (CORPORATE DIVISION)

Any small business which has elected to conduct operations as a business corporation must be aware of the strict state requirements for a corporations creation, maintenance of its status, and additional reporting and tax obligations unique to corporate existence at both State and Federal levels. The Secretary of State's Office located at 312 8th Ave. N., 6th Floor, William R. Snodrass Tower, Nashville, TN, 37243 will gladly provide assistance. However, the State will not engage in either the practice of Law or Accounting; 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.

TENNESSEE DEPARTMENT OF EMPLOYMENT SECURITY

Generally speaking, an owner/operator of a small business is not an employee of that business. However, if the business hires someone to work for an agreed compensation, that individual may be an employee; and the hiring of an employee may require quarterly reporting and remittance to the state. Information concerning the applicability of state employment and regulations can be obtained through the Tennessee Department of Employment Security at its local office at 1309 Poplar Avenue, Memphis, TN, 38104 or by calling (901) 543-7543 or 1 (800) 344-8337.

WORKMAN'S COMPENSATION INSURANCE

Tennessee law requires any employer with five or more employees to provide protection under State's workers compensation insurance laws. Information concerning this requirement and its compliance may be obtained by contacting the Tennessee Department of Labor at its local office at 170 North Main Street, 11th Floor, Memphis, TN, 38103 or call (901) 543-6077 or 1 (800) 332-2667.

MEMPHIS LIGHT, GAS AND WATER

If the procurement and maintenance of utility services to a business location is the responsibility of the operator and not provided as part of a commercial lease agreement, requests for information and applications should be directed to Memphis Light, Gas & Water Division at 245 South Main Street, Memphis, TN, 38103 or call (901) 544-MLGW. A deposit or letter of credit may be required by MLG&W to establish utility service for a new business.

BELLSOUTH

Information concerning the establishment of telephone service for a new business may be obtained by contacting Bellsouth's commercial office at 1-866-620-6000. A deposit may be required to establish telephone service for a new business.

STATE OF TENNESSEE (BOARD OF LICENSING CONTRACTORS)

Any person, business or sub-contractor making any type of improvement to real property where the job is less than $25,000.00 and requires a permit from the Memphis & Shelby County Construction Code Enforcement Office (Building Permits Section) are subject to and must obtain a State of Tennessee Home Improvement license. Any person, business or prime contractor performing a construction job in excess of $25,000.00 are subject to and must obtain a State of Tennessee General Contractors license. For more information or interpretations, contact the Board for Licensing Contractors at 500 James Robertson Parkway, Nashville, TN, 37219, or call (615) 741-8307 for General Contractors license or 1 (800) 544-7693 for Home Improvement license.

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 at the Falls Building located at Suite 400, 22 North Front Street, Memphis, TN, 38103. 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. For information, contact the IRS at its toll free number, 1 (877) 777-4778. Forms may be obtained by calling 1 (800) 829-3676. TDD Equipment 1 (800) 829-4059.

CITY OF MEMPHIS WEIGHTS AND MEASURES BUREAU

Memphis Weights and Measures Ordinance Chapter 40 require all businesses and manufacturers to register all commercial weighing and measuring devices such as scales, fuel dispensers, platform scales, timing devices, and taximeters annually with the City of Memphis Weights and Measurers Bureau. For more information contact the Weights and Measures Bureau at (901) 528-2946.

FIRST TENNESSEE SMALL BUSINESS CENTER
MEMPHIS PUBLIC LIBRARY – CENTRAL BRANCH

The public library has a resource center located on the 3rd Floor at 3030 Poplar Avenue for current and potential small business owners. It provides books, video recordings, audio recordings, and periodicals on starting, operating, and maintaining a business. Extensive web pages are available as well as a small business referral directory, "Where to Go for Small Business Information in Memphis and Shelby County." The Business & Sciences Department phone number is (901) 415-2734 and can be called for further information.

The above information has been obtained and prepared by the Shelby County Clerk's Office (rev. January 2012). Due to frequent changes in State Laws, Federal Laws, fees, telephone numbers, etc. the Shelby County Clerk's Office disclaims any responsibility concerning this information.