



SHELBY COUNTY CLERK'S OFFICE

WANDA HALBERT, 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 LICENSE

150 Washington Ave, Suite 200, Memphis, TN 38103 / (901) 222-3059
1075 Mullins Station Rd, Room W-103, Memphis, TN 38134
<http://www.shelbycountyttn.gov/559/Business-Tax-Division>

This license may be obtained from the Shelby County Clerk's Office Business Tax Division. If your business is within the municipal boundaries of Memphis, you must purchase a combined City of Memphis and Shelby County Business License. The cost of the combined license is \$30.00. If your business is located outside of the municipal boundaries of Memphis, the cost of the Shelby County Business License is \$15.00. For more information, please call the Shelby County Clerk's Office. If your business is located in one of the following cities in Shelby County, please contact them at the following address or phone number:

Arlington (Town Hall) 5854 Airline Road, Arlington, TN 38002
Phone (901) 867-2620, Hours 8:00am – 5:00pm (M-T) and 8:00 – 4:00 (F)
http://www.townofarlington.org/departments/administration/business_tax.php

Bartlett (New City Hall) 6400 Stage Road, Bartlett, TN 38134
Phone (901) 385-6428, Hours 8:00am – 5:00pm
<http://www.cityofbartlett.org/97/Business-Licenses>

Collierville (Town Hall) 500 Poplar View Parkway, Collierville, TN 38017
Phone (901) 457-2280 hours 8:00am – 5:00pm
<http://collierville.com/businesses/business-licenses>

Germantown (City Hall) 1930 South Germantown Road, Germantown, TN 38138
Phone (901) 757-7218, Hours 8:00am – 5:00pm
<https://www.germantown-tn.gov/services/finance/business-licenses>

Lakeland (City Hall) 10001 US Highway 70, Lakeland TN 38002
Phone (901) 867-2717, Hours 8:00 am – 4:30 pm
<http://www.lakelandtn.gov/index.aspx?nid=97>

Millington (City Hall) 7930 Nelson Street, Millington, TN 38053
Phone (901) 872-2211, Hours 8:00am – 5:00pm
<http://www.millingtontn.gov/index.aspx?NID=129>

MEMPHIS & SHELBY COUNTY CERTIFICATE OF USE AND OCCUPANCY

6465 Mullins Station Rd, Memphis, TN 38134 / (901) 222-8400

A Business 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.

MEMPHIS & SHELBY COUNTY SIGN ORDINANCE

6465 Mullins Station Rd, Memphis, TN 38134 / (901) 222-8300

www.shelbycountyttn.gov/540/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.

SHELBY COUNTY ASSESSOR'S OFFICE (PERSONAL PROPERTY TAX)

1075 Mullins Station Rd, Memphis, TN 38134 / (901) 222-7002

www.assessor.shelby.tn.us

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

MEMPHIS & SHELBY COUNTY HEALTH DEPARTMENT

814 Jefferson Ave, Memphis, TN 38105 / (901) 222-9200

www.shelbytnhealth.com

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.

TENNESSEE DEPARTMENT OF REVENUE

3150 Appling Rd, Bartlett TN 38133 / (901) 213-1400 or 1 (800) 342-1003

www.tn.gov/revenue

All prospective businesses should contact the Tennessee Department of Revenue 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.

ALCOHOLIC BEVERAGE COMMISSION

40 S Main St, Suite 415, Memphis, TN 38103 (901) 543-7284

www.tn.gov/abc

If your business operation involves the purchase or sale of alcohol, a license is required and may be obtained by contacting the Alcoholic Beverage Commission.

CITY OF MEMPHIS PERMITS OFFICE

2714 Union Avenue Ext, Suite 100, Memphis, TN 38112
www.memphistn.gov/Government/Law-Division/Permits-Office

The Permits Office processes applications and collects payments of fees and taxes for vehicles for hire companies, wrecker and towing companies, beer sales, liquor by the ounce, dance, special events such as public assemblies and parades, adult oriented businesses, scrap metal & junk dealers, and scrap tire dealers.

WORKMAN'S COMPENSATION INSURANCE

40 S Main St, Suite 500, Memphis, TN 38103 / (901) 543-6077 or 1 (800) 332-2667
www.tn.gov/workforce

Tennessee law requires any employer with five or more employees to provide protection under the State's workers compensation insurance laws. Information concerning this requirement and its compliance may be obtained by contacting the Tennessee Department of Labor.

TENNESSEE SECRETARY OF STATE

312 Rosa L Parks Ave, 6th Floor, Snodgrass Tower, Nashville, TN 37242 / (615) 741-2286
www.sos.tn.gov/business-services

Any small business which has elected to conduct operations as a 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 Secretary of State's Office will gladly provide assistance in this area, as well as registering out-of-state corporations who wish to operate in Tennessee. 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.

TENNESSEE DEPARTMENT OF LABOR

4240 Hickory Hill Rd, Memphis, TN 38141 / (901) 543-7543
www.tn.gov/workforce

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. 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 Labor.

STATE OF TENNESSEE BOARD FOR LICENSING CONTRACTORS

500 James Robertson Pkwy, Nashville, TN 37243 / (615) 741-8307 or 1(800) 544-7693
www.tn.gov/commerce/section/contractors-home-improvement

Any person, business, or sub-contractor making any type of improvement to real property where the job is less than \$25,000.00 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 State of Tennessee Department of Commerce and Insurance Board for Licensing Contractors.

EMPLOYER'S FEDERAL IDENTIFICATION NUMBER

22 N Front St, Memphis, TN 38103 / 1 (800) 829-1040

www.IRS.gov

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 Internal Revenue Service. For additional assistance with business related IRS regulations and reporting requirements, please contact the IRS at its website or toll free number.

MEMPHIS WEIGHTS AND MEASURES BUREAU

2355 Appling City Cv, Memphis, TN 38133 / (901) 636-2947

<http://www.memphistn.gov/Government/General-Services/Weights-Measures-and-MVIB/Weights-and-Measures>

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 Measures Bureau. These devices are utilized in commerce and trade. For more information contact the Weights and Measures Bureau.

AT&T

1 (800) 944-0447

www.business.att.com/businesshome/

Information concerning the establishment of telephone service for a new business may be obtained by contacting AT&T's commercial office. A deposit may be required to establish telephone service for a new business

MEMPHIS LIGHT, GAS AND WATER (MLGW)

220 S Main St, Memphis, TN 38103 / (901) 544-MLGW

www.mlgw.com/commercial/

Memphis Light, Gas and Water's Business Solutions Center handles commercial and industrial questions ranging from billing inquiries to available rates, new services, program eligibility, energy efficiency and other utility topics.

FIRST TENNESSEE SMALL BUSINESS CENTER MEMPHIS PUBLIC LIBRARY – CENTRAL BRANCH

3030 Poplar Ave, 3rd Floor, Memphis, TN 38111 / (901) 415-2734

www.memphislibrary.org/research/small-business/

The Small Business Center located in the Business/Science Department of the Central Library has a resource center for current and potential small business owners. Monthly small business seminars are presented by members of the United States Small Business Administration, Tennessee Small Business Development Center and SCORE. In addition, the Business/Science department maintains a collection of books, videos, audios, periodicals and webpages.

The above information has been obtained and prepared by the Shelby County Clerk's Office (rev. October 2017). 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.