

STEPS TO STARTING A BUSINESS IN THE CITY OF LAKELAND, TENNESSEE

The Lakeland City Staff is pleased to make this information available to all individuals who are committed to the opening of a new business in this community. Unlike other Shelby County cities, Lakeland has no Ad Valorem (property) Tax and the development of retail businesses makes a very significant contribution to the local economy in the form of goods and services, retail sales tax and as well in the form of expanded employment possibilities for our local residents. This information is intended to provide new entrepreneurs with a guide to the local, county, state and federal agencies to whom new business activities must be reported. Such agencies are ready to assist all business owners in the proper registration and reporting requirements which must be observed to ensure that each business complies with applicable regulatory requirements and maintains its good standing with the proper authorities. If additional assistance is required, please contact City Hall, 10001 U.S. Highway 70, Lakeland, Tennessee 38002-9756; (901) 867-2717 or fax (901) 867-2063.

Lakeland Business License.

City Legislation established a Lakeland business license tax effective January 01, 1992. Information concerning business registration and/or business license is attached. Additional information or clarification can be obtained from City Hall, 10001 U.S. Highway 70, Lakeland, Tennessee 38002-9756. The initial fee for a city business license is \$15.00. This license will automatically renew annually with the payment of the city business tax which is based on the amount of gross income and the business classification, less certain allowable deductions from gross revenue. For more information call (901) 867-2717.

Lakeland Occupancy Permit.

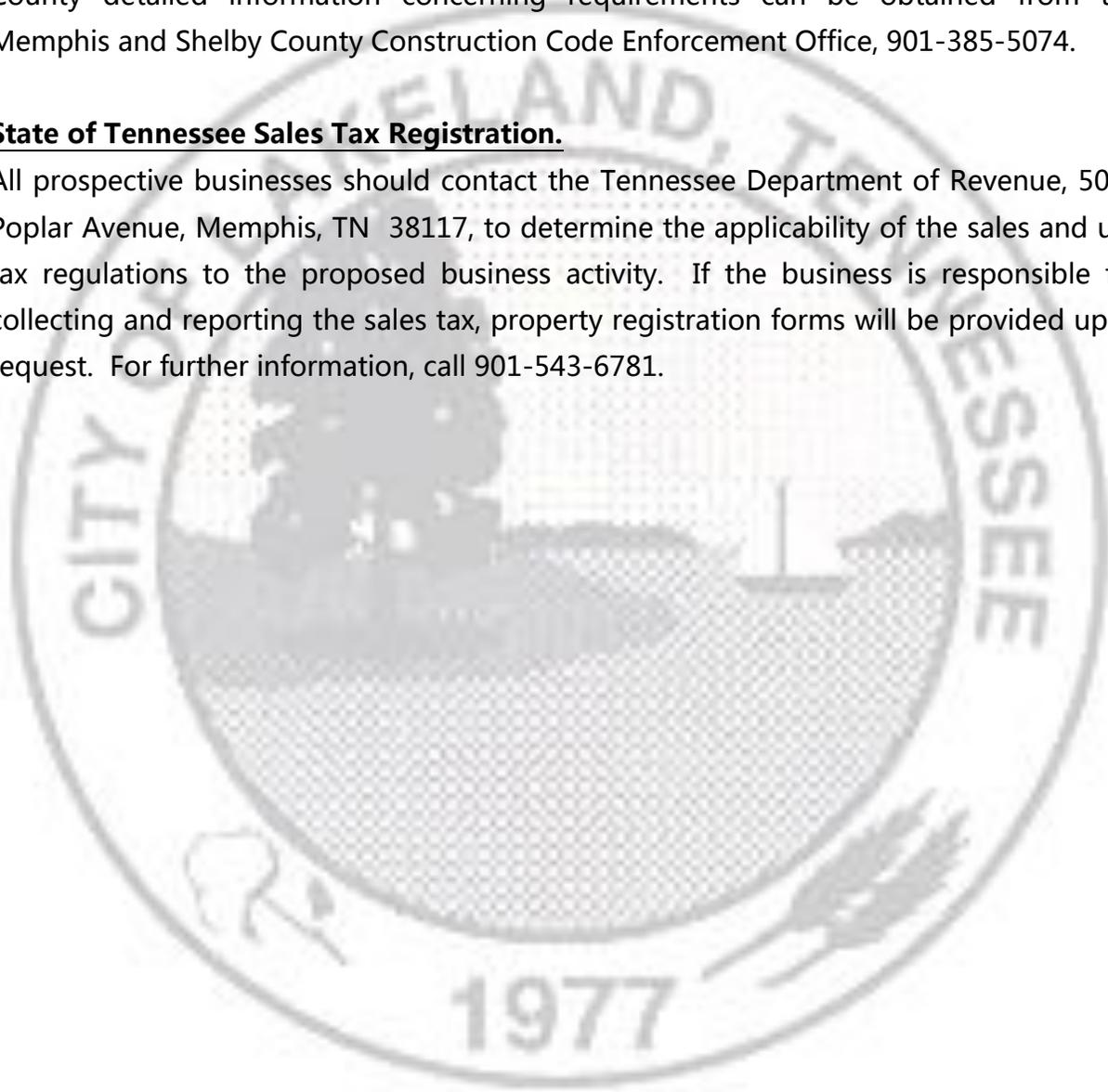
Businesses locating in a commercial area of the city must obtain a City of Lakeland Certificate of Use & Occupancy which costs \$50.00. While in home businesses are not

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required to have a Certificate of Use & Occupancy, they are subject to strict regulations concerning the conduct of business activities in residential areas. In regards to Shelby County detailed information concerning requirements can be obtained from the Memphis and Shelby County Construction Code Enforcement Office, 901-385-5074.

State of Tennessee Sales Tax Registration.

All prospective businesses should contact the Tennessee Department of Revenue, 5050 Poplar Avenue, Memphis, TN 38117, to determine the applicability of the sales and use tax regulations to the proposed business activity. If the business is responsible for collecting and reporting the sales tax, property registration forms will be provided upon request. For further information, call 901-543-6781.



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Shelby County Business License.

This license can be obtained from the Shelby County Clerk's Office, 150 Washington Avenue, 2nd Floor Memphis, TN 38103 or 1075 Mullins Station Road – West Wing, Memphis, TN 38134. The initial fee is \$15.00. This license is automatically renewed annually with the payment of the county business tax, which is based on the amount of gross income and the business classification, less certain allowable deductions from gross revenue. For more information, call 901-545-4249.

Shelby County & Lakeland Personalty Tax.

This tax is imposed on a business' tangible personal property located within Shelby County. An annual tax return is automatically sent to any business holding a county business license. Information concerning the applicability of this tax and reporting requirements can be obtained by contacting the Shelby County Assessor's Office, 160 N. Main Street, Suite 560, Memphis, TN 38103, 901-545-4211.

Memphis & Shelby County Health Department.

If the 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 from the Memphis & Shelby County Health Department, 814 Jefferson Avenue, Memphis, TN 38105. More information can be obtained by calling 901-544-7760.

Memphis Light, Gas & 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 and Water Division (MLG&W) at 245 South Main Street, Memphis, TN 38103, (901) 544-MLGW (6549). A deposit or letter of credit may be required by MLG&W to

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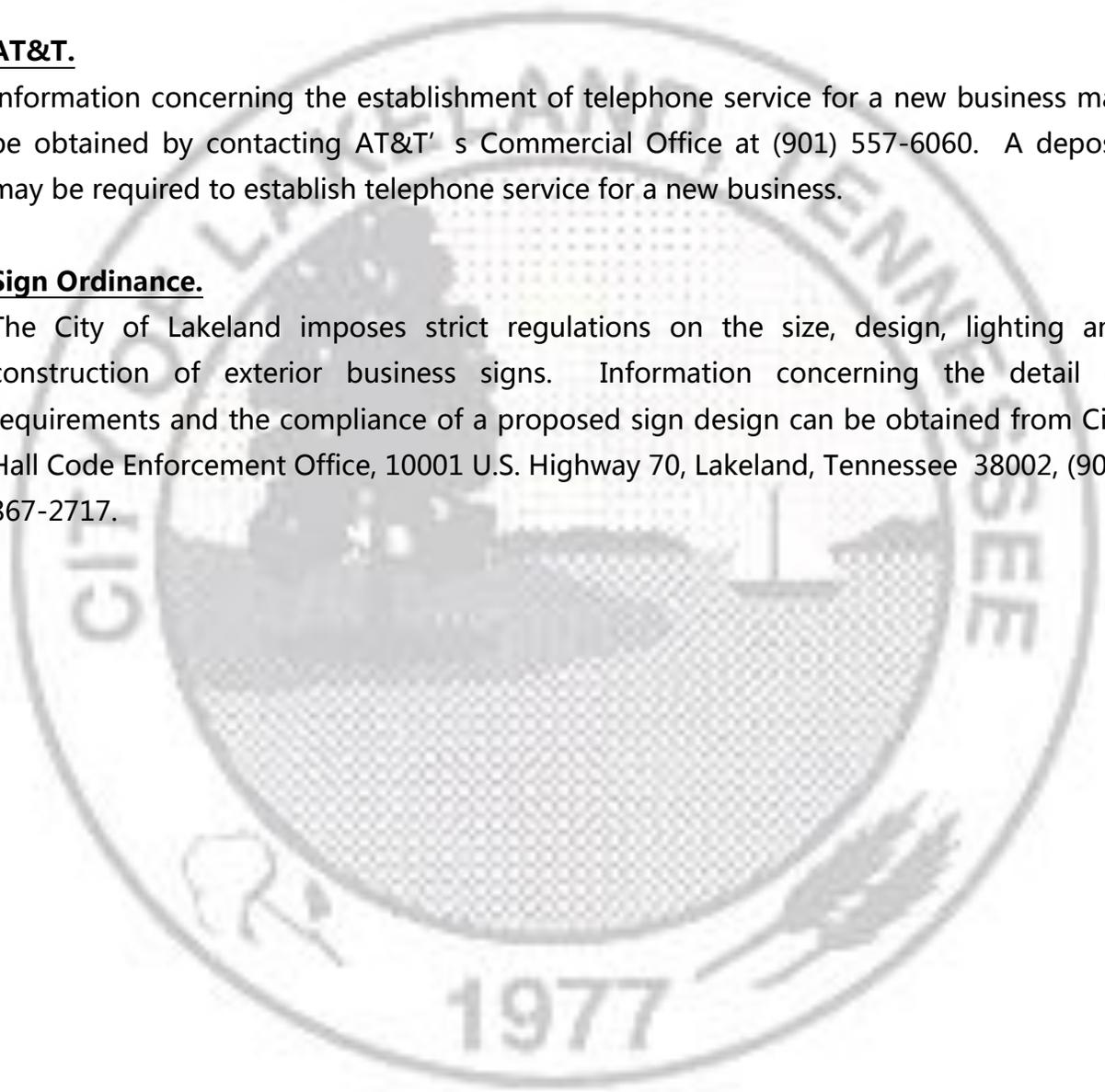
establish utility services for a new business. Water is provided to Lakeland by Shelby County Board of Public Utilities via MLG&W.

AT&T.

Information concerning the establishment of telephone service for a new business may be obtained by contacting AT&T' s Commercial Office at (901) 557-6060. A deposit may be required to establish telephone service for a new business.

Sign Ordinance.

The City of Lakeland imposes strict 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 City Hall Code Enforcement Office, 10001 U.S. Highway 70, Lakeland, Tennessee 38002, (901) 867-2717.



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Secretary of State of 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 the state and federal levels. The Secretary of State' s Office located at 312 8th Avenue, 6th Floor, William R. Snodgrass Tower, Nashville, TN 37243. The local office of the Tennessee Department of Revenue, 5050 Poplar Avenue, Memphis, TN 38117, will gladly provide assistance. However, the state will not engage in either the practice of law or accounting; and competent legal advice is strongly recommended before making a commitment to create and maintain a small business corporation. For more information, call (615) 741-2286.

Tennessee Department of Employment.

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 laws and regulations can be obtained through the Tennessee Department of Employment Security at its local office, 1309 Poplar Avenue, Memphis, TN 38104, 901-543-7543, or by calling the Department' s toll free help line at 1-800-344-8337.

Worker' s Compensation Insurance.

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

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Department of Labor at its local office at 170 N. Mid America Mall, Memphis, TN 38103, 901-543-6077 or 1-800-332-2667.

Employer' s Federal Identification Number.

A business operating as a sole proprietorship 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, 22 N. 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 business through the Internal Revenue Service. Detailed information concerning an employers reporting and remittance liabilities is contained in Publication 15 and Employer' s Circular E. Forms may be obtained by calling 1-800-829-3676. TDD Equipment 1-800-289-4059.

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State of Tennessee (Board for Licensing Contractors).

Any person, business, or sub-contractor making any type of improvements to real property where the job is less than \$25,000.00 and requires a permit from the Memphis and Shelby County Construction Code Enforcement Office, are subject to and must obtain a State of Tennessee Home Improvement License.

Preparation for Starting a Business in Lakeland, Tennessee

Fee Schedule

If you fall into a certain category, you may be required to pay one or more of the following fees.

Lakeland Business License	\$15.00
<i>Shelby County Business License</i>	<i>\$15.00</i>
Water/Electricity	MLG&W
<i>Shelby Co. Certificate of Use & Occupancy</i>	<i>\$64.00</i>
City of Lakeland Certificate of Occupancy	\$50.00
<i>Sign Application & Review Fee</i>	<i>\$100.00 (per sign)</i>
Wall mounted sign	\$100.00
<i>Ground mounted sign</i>	<i>\$150.00</i>
High-rise (pole) sign	\$300.00
<i>Annual Sign Inspection Fee</i> /	<i>\$25.00 (wall mounted)</i>
<i>Renewal</i>	\$25.00 (ground mounted) <i>\$50.00 (high rise (pole))</i>
Temporary Sign Permit	\$30.00
<i>Beer Permit</i>	<i>\$250.00</i>

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\$100.00 (annually)

Note: If you desire any additional information on City of Lakeland fees, you are welcome to request the City of Lakeland Fee Schedule. Please contact City Hall at 901•867•2717.

