

CITY OF CHATTANOOGA

BUSINESS INFORMATION GUIDE



FEBRUARY 8ST, 2019

Dear Chattanooga Taxpayer,

The material listed in this packet represents general information for businesses that are located within the corporate limits of the city of Chattanooga, but in no way is an assurance of compliance with all local and state business regulations. A business license does not permit operation unless properly zoned and/ or compliance with all other applicable state, county, or city laws, rules and regulations. The information in this guide is current as of the date of publication. Laws, their interpretation, and their application can change due to legislative action, reviews, and court decisions. It is the responsibility of the owners, officers, partners, or members of a business to keep up with the latest changes and updates to state, county, and or city, rules and regulations.

The City of Chattanooga land development office at (423) 643-5902 can assist you with zoning and special exception permit requirements. Please contact the Tennessee Department of Revenue at (615) 253-0600 for information regarding Tennessee State Tax Law.

Please be advised that the City of Chattanooga Treasury Staff cannot provide legal advice. Therefore if you are unsure of how best to start your business, it is always best to consult with a business advisor, CPA, or legal counsel.

Sincerely,
The City of Chattanooga Treasury Department

BUSINESS INFORMATION GUIDE

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REGISTRATION BY STRUCTURE

When registering a **proprietorship, marital joint (couple) partnership, or general partnership** for taxes, the owner's social security numbers are required on the application for registration. The major tax type liabilities for these structures are Sales and Use Tax and Business Tax.

- **A proprietorship** is a single individual who owns his or her business.
- **A marital joint (couple) partnership** is a business jointly owned by married individuals.
- **A general partnership** is a partnership between two or more individuals who share equal ownership of the business.

When registering a **limited partnership, corporation, or limited liability company (LLC)** for taxes, the business's federal employee identification number (FEIN) is required on the application for registration. The major tax type liabilities for these structures are Sales and Use Tax, Business Tax, and Franchise & Excise Tax.

- **A limited partnership** would have a general partner responsible for day-to-day operations of the business and all other partners are limited partners with no management authority and are only liable on debts incurred to the extent of their registered investment.
- **A corporation** is a business owned by the stockholders. This means that the corporation itself is liable for actions and debts the business incurs.
- **A LLC** is an entity that combines the pass-through taxation of a partnership and the limited liability of a corporation. The owner of a limited liability company is called a member. The members may be individuals, corporations, or a combination of both.

DOES MY BUSINESS NEED AN EMPLOYER IDENTIFICATION NUMBER (EIN)?

[INTERNAL REVENUE SERVICE EIN INFORMATION PAGE](#)

[INTERNAL REVENUE SERVICE ONLINE EIN APPLICATION LINK](#)

WHAT IS A FISCAL YEAR?

You must figure your taxable revenue on the basis of a tax year. A "tax year" is an annual accounting period for keeping records. The fiscal year is expressed by stating the year-end date. The tax years you can use are:

Calendar year - 12 consecutive months beginning January 1st and ending December 31st

Fiscal year - 12 consecutive months ending on the last day of any month except December

WHY DOES MY FISCAL YEAR MATTER?

Business tax returns are due four months and fifteen days after the end of your fiscal year end date. For example if your fiscal year end date is August 31st, your business taxes would be due by December 15th each year.

The IRS does have some requirements for tax years. A business taxed as a Sole Proprietorship (which files its business income tax return on a Schedule C), must use a calendar year as for their annual accounting period. Because a Single-Member LLC is taxed as a Sole Proprietorship, it must also use a calendar year for accounting purposes.

For further questions concerning the federal tax regulations please contact the IRS Business Help Desk at 1-800-829-4933. For questions concerning state tax law please contact the Tennessee Department of Revenue Taxpayer services division (615) 253-0600 Ext 4.

WHAT IS REVENUE FOR BUSINESS TAX PURPOSES?

In accounting, revenue is the income that a business has from its business activities, usually from the sale of goods and services to customers. Note that for business tax purposes; this is what is reported to the Tennessee Department of Revenue on business tax return. Revenue is different from profit. Therefore business taxes are still owed regardless of whether a business operates at a profit.

WHICH BUSINESS LICENSE DOES MY BUSINESS NEED?

All businesses in the corporate limits of the City of Chattanooga will also need to obtain a Hamilton County business license. To determine if your business is located inside the corporate limits of the City of Chattanooga, [use this link to determine your district](#). If after typing in your address, the district is listed as CITY, you are located within the city limits.

[CITY OF CHATTANOOGA NEW BUSINESS APPLICATION](#)

[HAMILTON COUNTY BUSINESS LICENSE PAGE](#)

Determine your Business Tax Classification:

[Business Tax Classifications](#)

IF YOUR BUSINESS WOULD BE CONSIDERED IN A CLASSIFICATION 1, 2, OR 3, BUT IS LOCATED OUTSIDE THE CORPORATE LIMITS OF THE CITY OF CHATTANOOGA, PLEASE CONTACT THE TENNESSEE DEPARTMENT OF REVENUE TO DETERMINE YOUR BUSINESS LICENSING REQUIREMENTS (615) 253-0600 EXT 4.

For Business Tax Classifications 1-3 go to guideline 1:

1. Standard Business License: If the business will have total sales of goods and services of greater than or equal to \$10,000, you are required by law to obtain a Standard License.

Minimal Activity License: If the business will have total sales of goods and services of between \$3,000 - \$9,999.99 you will be eligible to apply for a minimal activity license.

For Business Tax Classification 4

In-State Contractors go to guideline 2; Out of State Contractors skip to guideline 3:

2. In-State Contractors

The following rules apply to State Tax, also known as Business County Tax. If you are also within city limits/incorporated areas, and that municipality requires businesses to obtain an active business license, then you must also obtain a Standard Business License and Business Tax Account if your gross sales meet the rules below. All rules follow annual basis. NOTE: GR = Gross Receipts/Sales

GR less than \$10,000 Total

- If your GR are less than \$10,000 total, you are exempt from business tax/Standard Business License.
- GR greater than \$3,000, less than \$10,000, you will need a Minimal Activity Business License (MABL) in your domicile county

GR more than \$10,000 in Domicile County, less than \$50,000 in other county ("deemed location")

- You will need to obtain a Standard Business License/Business Tax account in domicile county
- You will not need to obtain a Standard Business License/Business Tax for deemed location.
- You will include all GR from domicile and deemed location on your domicile business tax return.

GR more than \$10,000 in Domicile County, more than \$50,000 in other county

- You will need to obtain a Standard Business License/Business Tax account in domicile county
- You will need to obtain a Standard Business License/Business Tax account in deemed location
- You will include GR made in deemed location ONLY on tax return of deemed location
- You will include GR from domicile co. (& other counties where GR less than \$50,000) on tax return of domicile co. Do not include GR made in deemed location where GR \$50,000 or more

GR less than \$10,000 in domicile County (or sourced to domicile), more than \$50,000 in other County.

- GR gross between \$3,000 and \$9,999 in domicile county, you will need a MABL from county, but will not need a Business Tax account
- GR less than \$3,000 in domicile county, you will not need a MABL or Business Tax account
- Need a Standard Business License and a Business Tax account in deemed location county

3. OUT-OF-STATE CONTRACTORS

If you make over \$10,000 in TN, you are required to open an out-of-state business tax account and file an out-of-state business tax return

- If you make between \$10,000 and \$50,000 in one single county, you will only need the out-of-state business tax account

If you gross \$50,000 or more in one county, you are required to get a Standard Business License and a Business Tax account for that county

- If you are also in city limits of a city that requires businesses to hold a business license, and you grossed over \$50,000 in that municipality, you are also required to obtain a Standard Business License and Business Tax account for that city, in addition to the county

You will report gross sales/receipts as follows:

- Out-of-state Business Tax: Report GR made in the entirety of Tennessee on this tax return
- State (County) Business Tax: GR over \$50,000 in this specific county, you will no longer be eligible for Out-of-state Business tax, and will claim GR made in this county on this tax return
- If you also did work in other counties/cities, but grossed under \$50,000 in those jurisdictions, you would include GR made in those other jurisdictions on your State (County) Business Tax return along with the gross sales/receipts made in that county as stated above

If you need to set up a Tennessee State Business Tax Account please do so by visiting the [Tennessee Taxpayer Access Point \(TNTAP\)](#) portal, if you need assistance using TNTAP call (615) 253-0600 Ext 1. If you are unsure of the regulations concerning Class 4 Contractors please call the Tennessee Department of Revenue Taxpayer services division at (615) 253-0600 Ext 4.

RESPONSIBILITIES AFTER REGISTRATION

After registration, the business is required to file all returns by the tax due dates, keep copies of those returns, and maintain records. It is the responsibility of the owners, officers, partners, or members of a business to keep up with the latest changes and updates both State Tax law and the City of Chattanooga Code of Ordinances.

If any changes in business information occur, which include but are not limited to the following; updating the business name, updating the business address, updating the business mailing address, updating the business contact information, you are required to promptly notify the Tennessee Department of Revenue. All this information can be entered directly into a taxpayer's [TENNESSEE TAXPAYER ACCESS POINT \(TNTAP\)](#) business tax profile. It is the responsibility of the owners, officers, partners, or members of a business to keep up with the latest changes and updates to state, county, and or city, rules and regulations.

Physical address, mailing address, and contact changes will no longer be submitted through the City Treasurer's Office and must be submitted through the TNTAP system.

At any time a business has ceased operation, the business owner is required to notify the Department of Revenue within 15 days of closing by filing final tax returns. You can stay informed on changes to the City of Chattanooga Code of Ordinances by visiting the City of Chattanooga Council webpage. You can stay updated on tax law changes by visiting the Tennessee Dept. of Revenue's important notice page.

[TNTAP HOW-TO VIDEOS](#)

[TENNESSEE DEPARTMENT OF REVENUE IMPORTANT NOTICES](#)

[CITY OF CHATTANOOGA CITY COUNCIL PUBLIC NOTICES](#)

Business License Renewals

****Renewal notices are not sent out. As the business owner you are responsible for renewing your business license each year.***

If you have a Standard Business License

All businesses that currently have a standard business license, or businesses that have grossed greater than or equal to \$10,000 from the sales of goods and services will need to file business taxes with the Tennessee Department of Revenue. Business tax returns are required to be filed and the payment remitted electronically through the TN Dept. of Revenue Tennessee Taxpayer Access Point (TNTAP) system. The minimum tax for taxpayers in Classifications 1 through 4 is \$22 per Business License. Business tax returns are due four months and fifteen days after the end of your fiscal year end date. Business licenses expire five months and fifteen days after the end of your fiscal year end date. Businesses that have filed for an extension on their Federal Income Taxes are not excused from the expiration of their business license. For general questions regarding business tax call (615) 253-0600 Ext. 4. For questions regarding the TNTAP system, call (615) 253-0600 Ext 1.

[TENNESSEE TAXPAYER ACCESS POINT \(TNTAP\) LINK](#)

[TNTAP HOW-TO VIDEOS](#)

If you have a Minimal Activity License

All businesses that currently have a minimal activity license, and have grossed between \$3,000 - \$9,999.99 in revenue will renew their business licenses locally with both the City of Chattanooga Treasurer's Office and the Hamilton County Clerk's Office. Minimal Activity Licenses expire five months and fifteen days after the end of your fiscal year end date. For questions please call the respective Offices. For the City Of Chattanooga Treasury call (423) 643-7262, for the Hamilton County Clerk call (423) 209-6500.

Renewed business license copies will be electronically sent to a taxpayer's TNTAP account via the message portal 24 hours after the city of Chattanooga receives record of tax clearance from the Tennessee Department of Revenue. As of May 29th 2018 this is the primary method for which renewed business licenses will be sent. For help on using your TNTAP account to access your renewed license call (615) 253-0600 Ext. 1.

Business licenses are available to be mailed or emailed to the record of contact by request only. Upon making your request please, provide the required tax id # that the taxes were filed under to verify that you are an authorized agent of the business. This would be a SSN (Social Security Number) or ITIN (Individual Taxpayer Identification Number) for Sole Proprietors and Marital Joint Ownerships, and would be an EIN (Employer Identification Number) for all Estates, Trusts, Partnerships, LLC's, and Corporations. A business license will only be provided if the information given matches what is on record. Requests can be made electronically to busl@chattanooga.gov or by calling the City of Chattanooga Treasurer's Office at (423) 643-7262.

PERSONAL PROPERTY TAXES

(A.K.A. Personalty Taxes) are taxes that are based on temporary or moveable property such as furnishings, office machines, computers, telephones, vehicles and other such items that are used by a company or a person to operate a business.

The tax is based upon information furnished to the Assessor of Property each year by the business. The Assessor of Property furnishes a schedule for each business owner to provide a detailed list of all tangible personal property owned by the business. The Assessor determines the value of your personal property based on the information supplied.

It is the duty of the taxpayer to fully list all tangible personal property, to place a correct value on the property and to sign and return the schedule prior to the due date. If the schedule is not returned prior to the due date, a forced assessment is given.

Anyone in business on January 1st of any given year is responsible for the entire year's tax, even if they closed their business prior to December 31st of that same year. For questions on the Personal Property Tax please contact the Hamilton County Assessor of Property (423) 209-7300.

After the Hamilton County Assessor has completed the Personal Property Tax Assessment, the information is provided to the City of Chattanooga Treasurer's Office and the Hamilton County Trustee's Office. Personal Property Tax bills are mailed out in October of each year, and are due by the last day of February. Starting on March 1st, a 1.5% late penalty will be added to the taxable amount. Personal Property Taxes unpaid as of one year from the due date will be filed in Hamilton County Chancery Court. For questions on tax delinquency, contact the Hamilton County Clerk & Master (423) 209-6606.

IMPORTANT PERSONAL PROPERTY TAX DATES TO REMEMBER:

February 1st Schedules mailed out by the Hamilton County Assessor of Property

March 20st Assessment change notices mailed

September 1st Last day to file an amended Personal Property Schedule

October 1st Current year's taxes become due and payable on this date

February 28st Last day to pay Personal Property Taxes interest free

SALES & USE TAX

A seller of tangible personal property whose gross sales will exceed \$4,800 in a year is required to register with the department to obtain a sales and use tax account. Also, a service provider whose taxable services exceed \$1,200 in a year is required to register.

Out-of-state dealers who have no permanent location in Tennessee need to register for Sales & Use tax if they perform any of the following activities: making taxable sales using of in-state solicitors, whether employees or independent contractors, agents, or independent contractor; in-state promotional activity by company personnel or participation in trade shows; using company owned vehicles to make deliveries to Tennessee customers; leasing or renting tangible personal property in Tennessee; and providing any taxable service in Tennessee

Out-of-state dealers who have no permanent location in Tennessee need to register for Sales & Use tax if they repair, install, or assemble tangible personal property in Tennessee or use of an agent or independent contractor to perform those services in Tennessee; provide telecommunication services to subscribers located in Tennessee or collect TN Sales Tax in any manner, even if you do not meet the above criteria.

For more information please call (615) 253-0600 Ext. 3

[Register for Sales & Use Tax](#)

[TNTAP HOW-TO VIDEOS](#)

HOW ARE PARTNERSHIPS, LIMITED LIABILITY COMPANY'S, AND OR CORPORATIONS FORMED IN TENNESSEE?

Partnerships: To create a general partnership in Tennessee, you are not legally required to file any organizational documents with the state. However the Secretary of State does allow Partnerships to file registration documents in order to be entered into the public record. Although technically not legally required, all partnerships should have a written partnership agreement. The partnership agreement can be very helpful if there is ever a dispute among the partners. To form a limited liability partnership, you must file an Application for Registration with the Tennessee Secretary of State.

Limited Liability Company (LLC): To create an LLC in Tennessee, you must file Articles of Organization with the Tennessee Secretary of State. You will also need to appoint a registered agent in Tennessee for service of process. In addition, while not required by law, you also should prepare an operating agreement to establish the basic rules about how your LLC will operate. The operating agreement is not filed with the state.

Corporations: To create a corporation in Tennessee, you must file Articles of Incorporation with the Tennessee Secretary of State. You will also need to appoint a registered agent in Tennessee for service of process. Although not legally required, you also should prepare bylaws to establish your corporation's internal operating rules. Bylaws are not filed with the state. S Corporations must also file IRS Form 2553, Election by a Small Business Corporation, with the IRS.

Please be advised that the City of Chattanooga Treasury Staff cannot provide legal advice. Therefore if you are unsure of how best to start your business, it is always best to consult with a business advisor, CPA, or legal counsel.

For further information please contact the Tennessee Secretary of State Business Filings & Info Division at (615) 741-2286, email them at TNSOS.CORPINFO@TN.GOV, or visit the Tennessee State Code link below to read the legislation regarding the formation of business entities.

[TENNESSEE STATE CODE](#)

[FORM OR REGISTER AN ENTITY WITH THE SECRETARY OF STATE](#)

WHAT IS NECESSARY FOR A FOREIGN OR OUT OF STATE BUSINESS ENTITY TO DO BUSINESS IN TENNESSEE?

A foreign or out of state registered entity may apply for a certificate of authority to transact business in Tennessee by filing an application with the Division of Business Services. The application requires:

- The name of the entity and, if different, the name under which the certificate of authority is to be obtained;
- The state or country of recognition;
- The date of formation (month, day, year);
- The period of duration if other than perpetual;
- The street address, including zip code, of its principal office;
- The street address, including zip code, of its registered office in Tennessee, the county in which the office is located, and the name of its registered agent at that office;
- The names and business addresses, including zip codes, of the current officers of the business;
- The names and business addresses, including zip codes, of the current members of the board of directors;
- A statement that the corporation is for-profit;
- The delayed effective date/time, if the document is not to be effective upon filing with the Division of Business Services; and
- The signature of the applicant, the signer's name typed or printed, and the capacity of the signer.

The application must be accompanied by an original Certificate of Existence (often referred to as a Certificate of Good Standing) duly authenticated by the Secretary of State or other official having custody of corporate records in the state or country of incorporation. **This certificate may not be more than two months old when received by the Division of Business Services.**

[TENNESSEE SECRETARY OF STATE BUSINESS REGISTRY](#)

For further information please contact the Tennessee Secretary of State Business Filings & Info Division at (615) 741-2286 or email them at TNSOS.CORPINFO@TN.GOV

FRANCHISE & EXCISE TAX

The excise tax is a tax imposed on the privilege of doing business in Tennessee. General partnerships and sole proprietorships are not subject to the tax. The tax is based on net earnings or income for the tax year.

The franchise tax is also levied upon the privilege of doing business in Tennessee, and is based on the greater of net worth or the book value of real or tangible personal property owned or used in Tennessee. For this purpose, net worth or property values at the end of the taxable period are used.

Any person having substantial nexus with, and doing business in, Tennessee is liable for the franchise and excise tax. In this regard, “person” or “taxpayer” means every corporation, subchapter S corporation, Limited Liability Company, professional limited liability company, registered limited liability partnership, professional registered limited liability partnership, limited partnership, cooperative, joint-stock association, business trust, regulated investment company, real estate investment trust, state-chartered or national bank, or state chartered or federally chartered savings and loan association.

For tax years beginning on or after January 1, 2016, all nonexempt entities are subject to the tax if they are “doing business in the state and having substantial nexus in the state.”

“Substantial nexus in the state” means any direct or indirect connection of the taxpayer to this state such that the taxpayer can be required under the Constitution of the United States to remit the tax. Such connection includes, but is not limited to, any of the following:

- The taxpayer is organized or commercially domiciled in Tennessee;
- The taxpayer owns or uses its capital in Tennessee;
- The taxpayer has a systematic and continuous business activity in this state that has produced gross receipts attributable to customers in Tennessee; or
 - The taxpayer has a bright-line presence in the state. A person has a bright-line presence in this state for a tax period if any of the following applies:
 - Receipts: > \$ 500,000 or 25% of total receipts from sales in TN
 - Property: > \$ 50,000 or 25% of total property by value in TN
 - Payroll: > \$ 50,000 or 25% of compensation paid in TN

Both taxes are state taxes for state purposes only. For questions on this complex tax please contact the TN Dept. of Revenue (615) 253-0600 Ext. 5

[REGISTER FOR FRANCHISE & EXCISE TAX](#)

[TNTAP HOW-TO VIDEOS](#)

Business Permit Information

A business license does not permit operation unless properly zoned and/ or in compliance with all other applicable state, county, or city laws, rules and regulations. It is the responsibility of the owners, officers, partners, or members of a business to be aware of legislation governing business activity and to keep up with the latest legislative changes and updates as they come into effect. The City of Chattanooga land development office at (423) 643-5902 can assist you with zoning and special exception permit requirements. Please contact the Tennessee Department of Revenue at (615) 253-0600 for information regarding Tennessee State Tax Law. Listed below is a partial list of departments you may need to contact regarding specialty permits. There may be additional unlisted departments that you need to contact, and it is the responsibility of the owners, officers, partners, or members of the business to determine that information. Please be advised that the City of Chattanooga Treasury Staff cannot provide legal advice. Therefore if you are unsure of how best to start your business, it is always best to consult with a business advisor, CPA, or legal counsel.

Going out of Business Permit- (423) 643-7262
Hotel Permit- (423) 643-7262
Mobile Food Truck- (423) 643-7262
Sidewalk Vendor (Push Cart) Permit- (423) 643-7262
Transient Vendor Permit- (423) 643-7262
Adult Entertainment- Individual- (423) 643-7262
Adult Entertainment- Business- (423) 643-7262
Short Term Vacation Rental- (423) 643-5800
Liquor by the Drink- (423) 634-6434
Special Gathering Permit- (423) 643-5155
Beer Permit- (423) 643-5155
Taxi Permit- (423) 643-5155
Wrecker Permit- (423) 643-5155
Manufacturer of Intoxicants- (423) 643-5155
Liquor Store- (423) 643-8250
Wine in Grocery Store- (423) 643-8250

[CITY OF CHATTANOOGA CODE OF ORDINANCES](#)

[TENNESSEE STATE BUSINESS LICENSING & PERMITTING](#)

[BUSINESS LICENSE AND PERMIT FORMS PAGE](#)

CLOSING YOUR BUSINESS

At any time a business has ceased operations, the owner is required to notify the Department of Revenue within 15 days of closing by filing a final tax return. If you hold a standard business license received from a city recorder or county clerk, you are obligated by law to pay business tax to the Tennessee Department of Revenue in accordance with **T.C.A. 67-4-708 (1)-(5)**. This is regardless of the amount of revenue earned during the tax year. Even if there was no revenue earned, a minimum tax return and payment must be filed in accordance with **T.C.A 67-4-711 & T.C.A 67-4-713**. This includes if you obtained a city business license, but never ended up actually opening your business. For questions call **(615) 253-0600 Ext. 4**

The steps for closing your business are as follows.

File and pay all applicable state taxes to the Tennessee Department of Revenue. All tax returns must be designated to indicate the close of business. For confirmation that both the filing and payment steps have been done correctly, please contact the Tennessee Department of Revenue Taxpayer. **(615) 253-0600 Ext. 4**.

Contact the Hamilton County Trustee at **(423) 209-7270** to ensure that all outstanding County Personality Taxes have been paid.

Contact the City of Chattanooga Treasurer's Office at **(423) 643-7262** to ensure that all outstanding City Personality Taxes have been paid.

Contact the Assessor of Property at **(423) 209-7300** to inform them of your business closing.

****FAILURE TO TAKE THE REQUIRED ACTIONS WILL RESULT IN THE CONTINUATION OF TAX RESPONSIBILITY.***