

Restaurants, Food Establishments and Mobile Food Vendors

- 1. Contact the Norfolk City Treasurer for verification that All taxes have been paid.**
 - Obtain the Business License Approval Certificate.

The image shows a 'Business License Approval Certificate' form from the City of Norfolk, Virginia. The form is titled 'THE CITY OF NORFOLK Business License Approval Certificate'. It contains several fields for information entry: Business/Taxpayer Name, Account#, Business Tax ID: EIN or Last 4 of SSN, and Last 4 of DLIR. There are also checkboxes for 'New or Existing', 'EIN# Check for all delinquent taxes due under EIN#', 'SSN# Check for all delinquent taxes due under SSN#', 'NAME Check for all delinquent taxes due under NAME', 'ADDRESS Check for all delinquent taxes due under ADDRESS', and 'HOMESTAY/AIR BNB ADDRESS Check for all delinquent real estate taxes due:'. A 'Date:' field and a 'Treasurer Approval:' line are at the bottom. The form is flanked by two circular logos.

- 2. Contact the Zoning Department for Business Address Approval**

- Call the City Planning Department at (757) 664-6588.
- The Zoning Department (Development Services) is located at City Hall, 810 Union Street, 1st Floor.

www.norfolk.gov/Planning

- 3. Contact the Health Department for a Letter of Authorization**

- Call the Norfolk Department of Public Health at (757) 683-2712.
- The Norfolk Department of Public Health is located at:
830 Southampton Ave., Ste. 200, Norfolk, VA 23510.
- Fees vary depending on the type of business.
- Note: businesses that only do hair braiding do not need to contact the Health Department.**

www.norfolk.gov/pub_health

- 4. Post a bond for the collection of the Food & Beverage Tax**

- The amount of the bond to post is determined by an estimate of your sales for a three (3) month period multiplied by the city's 6.5% rate.
- This bond may be posted in three forms:
 - cash or check,
 - a surety bond issued by an insurance agency or
[Individual/Partnership Meal Tax Bond](#)
[Limited Liability Company Meal Tax Bond](#)
[Corporation Meal Tax Bond](#)
 - an irrevocable letter of credit from your bank.
[Sample Irrevocable Letter of Credit](#)
- Please allow 7 business days for the Norfolk City Attorney's Office to complete the surety bond process.

- 5. Contact the State Corporation Commission to Register a Trade Name, Fictitious Name, DBA, etc. (if applicable)**

- For further information, contact the State Corporation Commission at (804) 371-9733.
- There is a fee to register this name.

<http://scc.virginia.gov>

6. Contact the Commissioner of the Revenue to apply for the business license

Cost of The Business License

- \$50.00, minimum fee for gross receipts estimates less than \$100,000.00.
- Estimates greater than \$100,000.00, a tax rate will be applied to your estimate.
 - Retail operations & Restaurants – 20 cents per one hundred dollars

Mobile Food Units

- [Food Truck Affidavit](#)

7. Business Tangible Property Tax

- All property (such as machinery, tools, equipment, computers, or office furniture and fixtures, etc.) used in the operation of your business that is located in Norfolk as of January 1 of each year, is taxed by the City of Norfolk as business tangible property.
- The City of Norfolk will assess the property at 40% of the original cost and the assessment will be taxed at the rate of 4.33%. The payment for the tax is due by June 5th of each year.

What you need to bring with you if you apply in person...

Please allow at least one hour to complete the application process, in person.

To help your application process go faster, be sure to bring these important documents with you:

- Identification (Picture ID)
- Federal Tax ID number from the IRS (visit www.irs.gov to obtain online)
- Lease of business location or other written documentation
- If your business is a corporation, LLC, LLP, etc., please bring a copy of your certificate issued by the Virginia State Corporation Commission. For more information, go to the SCC website at www.scc.virginia.gov.
- Letter of Authorization from Health Department
- Estimate of gross receipts through December 31st

Methods of payment accepted by the Norfolk City Treasurer

- Cash
- Check (advisable to bring separate checks for each step mentioned above)
- Credit Card (most major card companies accepted)
- Debit Card (card must display either a MasterCard or Visa logo)