

THINGS YOU NEED TO KNOW WHEN STARTING A BUSINESS IN THE CITY OF NORFOLK

Commissioner of the Revenue (COR)

The Commissioner of the Revenue is responsible for issuing the business license after receiving all required approval from other city departments. After receipt of your business license application, the Commissioner of the Revenue will send you an email listing all requirements based on the status and nature of your business. Upon receipt of your required documents, the Commissioner of the Revenue will send you an email that will include a Welcome Letter and instructions on how to obtain your business license.

For more information, please contact the Commissioner of the Revenue at 757.664.7886, email corbt@norfolk.gov or visit our website at www.norfolk.gov/revenue

Norfolk City Treasurer

The Norfolk City Treasurer is responsible for collecting all taxes. After receipt of your business license application, the Treasurer will check and confirm that all taxes are current. The Commissioner of the Revenue shall not issue a business license for any business unless and until he receives a tax receipt and certificate signed by the City Treasurer setting forth that all delinquent business licenses, personal property, meals, transient occupancy, severance, and admissions taxes and machinery and tools taxes assessed by the city against such business have been paid in full. The treasurer certificate is equivalent to an approval email when application is submitted online.

The requirements of this section shall be in addition to the requirements of the existing law but shall not be applicable to any person who, under the laws of the state, was not legally assessable with a personal property tax or a machinery and tools tax. The Norfolk City Treasurer is located at City Hall, 810 Union Street, 1st Floor. **Norfolk City Code: Sec. 24-25.10.**

For more information, please contact the Norfolk City Treasurer at (757) 664-7800 or email ct-businessppinquiry@norfolk.gov

Zoning Department

To get a Norfolk business license, you must have a definite place of business in the City of Norfolk. A definite place of business can be an office, a store, or other location where business is conducted, goods are made and/or stored and sold, or where services are rendered. However, some zoning laws may not allow a business from operating in certain locations. For this reason, all business addresses, when applying for a new business license, must be approved by the Zoning Department. A lease or some type of written documentation must be presented for this approval. If you are attempting to use your residence as your business address and you do not own the property, a letter from the property owner or leasing agent authorizing you to use that location for your business must be submitted to zoning.

For further information, please contact the Norfolk Zoning Department at (757) 664-6588 or email zoningbl@norfolk.gov.

Internal Revenue Service (IRS)

The Employer Identification Number, also known as the Federal Employer Identification Number (FEIN) or the Federal Tax Identification Number, is a unique nine-digit number assigned by the Internal Revenue Service to business entities operating in the United States for the purposes of identification. Obtaining a FEIN for business use is optional. You can use your social security number in lieu of a FEIN.

For further information, please view the IRS website at www.irs.gov.

State Corporation Commission (SCC)

Any person, partnership, limited liability company, or corporation using a name which does not identify the owner of the business, must register that name with the State Corporation Commission. **Registering this name does not prevent your business name from being used by any other business.** It is done to assist the public by providing information as to the person with whom the public will be dealing. There is a fee to register the name.

For further information, contact the State Corporation Commission at 804.371.9733 or online at <http://scc.virginia.gov>.

Norfolk Health Department for a Letter of Authorization (NDH)

Before any Business License can be issued in the City of Norfolk, a full inspection of the business location must be performed by the Norfolk Health Department to make sure the equipment in which the food is being prepared conforms to the city's health codes. Once this is completed, the Health Department will issue you a **Letter of Authorization**. You will need to bring this document with you at the time you apply for the Business License. Fees vary.

For further information on Health Inspections, contact The Norfolk Department of Public Health at (757) 683-2712 or visit their website at www.norfolk.gov/pub_health.

Virginia Department of Agriculture and Consumer Services for an Inspection (VDACS)

Before any Business License can be issued in the City of Norfolk, an inspection of the business location must be performed by the Virginia Department of Agriculture and Consumer Services (VDACS) to make sure the equipment in which the baked goods are being prepared conforms to the health codes. Once this is completed, VDACS will issue you an **Inspection Report**. You will need to provide this document to the Commissioner of the Revenue prior to receiving a business license. Effective January 1, 2023, VDACS is responsible for issuing permits to any Virginia food manufacturer, food storage warehouse or retail food establishment.

For further information on this inspection, contact VDACS at (804) 692-0601 or visit their website at www.vdacs.virginia.gov.

Department of Professional and Occupational Regulations (DPOR)

Contact the State Board of Contractors at (804) 367-8511 for information and requirements needed to obtain a Class A, Class B, or Class C Contractors License

For further information, please view the DPOR website at <https://www.dpovirginia.gov/Boards/Contractors>

Cost of The Business License

The cost of the Business License is based on your estimate of total gross receipts from the day the business opens, thru December 31 of the current year.

- a. If the estimate is less than \$100,000 the license will cost \$50.00
- b. If the estimate is greater than \$100,000 the license will be based upon the classification rate.

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)