

Resources

INTERNAL REVENUE SERVICE

You will need to get an Employer Identification Number (EIN) in order to remit the Federal Tax Withholding and make FUTA (Federal Unemployment Tax) payments for your employees. (Note: you can get this number in person at the State Tax Commission.)

210 North 1950 West
Salt Lake City, Utah
1-800-829-4933

STATE TAX COMMISSION

You will need to get a State Withholding Number in order to remit the State Tax you withhold from payroll.

210 North 1950 West
Salt Lake City, Utah
(801) 297-2200
tax.utah.gov

STATE UNEMPLOYMENT INSURANCE

State unemployment insurance is required for companies with employees. For further information contact the Utah Department of Workforce Services (Job Service).

2750 South 5600 West, Suite A
West Valley City, Utah
(801) 840-4400
jobs.utah.gov

WORKER'S COMPENSATION INSURANCE

Required of all employers. This insurance may be obtained from private companies or the State Insurance Fund. Contact the Worker's Compensation Fund of Utah.

100 West Towne Ridge Parkway
Sandy, Utah
(801) 446-2667
wcfgroup.com



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WVC Public Relations Department
Neighborhood Services Office
3600 South Constitution Boulevard
West Valley City, UT 84119
(801) 963-3285
www.wvc-ut.gov/neighborhoods

Business Licensing

Business Licensing

Do I need a Business License?

If you have a place of business located in West Valley City limits, you must obtain a business license from West Valley City. Our City Ordinances define a business as: "Business" means and includes all trades, occupations, professions, or activities engaged within West Valley City, carried on for the purpose of gain or economic profit, except that the acts of employees rendering service to employers shall not be included in the term "business" unless otherwise specifically provided. Place of business means each separate location maintained or operated by the licensee, whether or not under the same name, within the City from which business is engaged in.

Further, under Section 17-1-102: (1) Unless otherwise provided, it shall be unlawful for any person to engage in any business within the City without first having obtained a business license pursuant to this Title. A separate license shall be required for each type of business defined herein and for each place of business.

There is an exception to the licensing requirement for any "home" business which grosses less than \$1,000 annually. If your business falls into this category, you will simply need to sign an affidavit in which you state that this is your situation, and if you should increase your gross income, you will immediately apply for a license.

NOTE:

If your business deals in the distribution of alcohol, department store and shopping malls, pawnshops, hotels/motels, sexually-oriented businesses, salvage yards, check cashing, title loans, handling food, or skin contact with clients (i.e. massage therapy, nail/hair salons, etc.) you will need to contact our office directly to determine the requirements to obtain a business license.

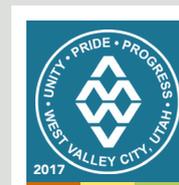
If your business deals with automobile dealerships, salespeople, crushers, transporters, dismantlers, or body shops, please refer to the Motor Vehicle Enforcement Division to obtain a State of Utah license in addition to your West Valley City Business License.

West Valley City Business Licensing Process

3600 Constitution Blvd.
West Valley City, Utah
(801) 963-3290



West Valley City
Finance Department
Business Licensing
3600 South Constitution Boulevard
West Valley City, UT 84119
(801) 963-3290
www.wvc-ut.gov/business



TYPES OF BUSINESS LICENSES

SOLICITOR LICENSE

This type of license includes solicitors, peddlers and vendors and refers to the activity of those who enter the premises of any private property in the City, not having been invited by the occupant thereof, for the purpose of taking or attempting to take orders for the sale of goods, merchandise, wares, or other personal property of any nature for future delivery, or for services to be performed in the future; or those that carry or transport goods, wares, merchandise or personal property of any nature and offer the same for sale; or offer to perform services in exchange for compensation. This also includes any person who solicits orders and, as a separate transaction, makes deliveries to purchasers as part of a scheme to evade the provisions of this Ordinance. This also includes any person, traveling by foot, wagon, vehicle, or any other type of conveyance from street to street, carrying, conveying, or transporting goods, wares, or merchandise and offering and exposing them for sale, or making sales and delivering articles to purchasers; or who, without traveling from place to place, exhibits, displays, sells, or offers for sale such products while on the public ways of the City. In addition to completing the license application, there are other requirements to meet before the license can be issued. Please contact the Licensing Department directly for further information. A Solicitor's License is only valid within West Valley City.

RENTAL DWELLING BUSINESS LICENSE

Any owner of a rental dwelling unit shall obtain and maintain current a business license. Owners of more than one rental dwelling unit shall be required to obtain only one business license, provided that the owner furnishes to the City all owner contact information as well as a current, complete list of the rental dwelling units owned. Any owner of less than three rental dwelling units shall be subject to the variable fees set forth in the Consolidated Fee Schedule. Owners of less than three rental dwelling units shall not be subject to the base license fee. Any owner of three or more rental dwelling units shall be subject to the base fee and variable fees set forth in the Consolidated Fee Schedule.

HOME BUSINESS LICENSE

If the "home base" for your business is your home address and you reside in West Valley City, you will need to obtain a Home Business License from West Valley City. This includes entities that have no other address (i.e., no commercial site) and, by default, use their home address as the mailing address for their business (i.e., traveling sales people who work out of their vehicles, consultants/service providers who travel to the customer's site to perform their services, etc.).

COMMERCIAL BUSINESS LICENSE

If the address for your business is not your home, but some other location within West Valley City limits, then you are a commercial business. Please note that this address can not be a residential address and must be an approved use at that location.

BUSINESS LICENSING STEPS

The State of Utah has developed a "One-Stop Online Business Registration" website that streamlines the process of registering a new business. The site is available 24 hours a day. It will guide you through a series of questions designed to comply with federal and state (and eventually even local) government registration requirements. There is no extra cost involved with the online registration; only the customary fees charged by the agency itself. The website address is: www.business.utah.gov/registration. It is easy and a lot less cumbersome than physically visiting each agency in person. If your business entity will be: temporary (less than 90 days); involved in the sale of alcohol; door-to-door or street to street (i.e., ice cream vendor) solicitation; or a sexually-oriented business, you will need to contact the Business License Division directly to obtain the information specific for your business license.

1. REGISTRATION OF A BUSINESS NAME

All entities doing business in Utah under an assumed business name must register with the State of Utah, Department of Commerce. If you are using your own name as your business name it will not need to be registered. However, if you use any other name, or even your abbreviated name, you are required to register the name. This is called a fictitious name registration or D.B.A. "Doing Business As" registration. For example, if your name is: Randy M. Jones and you name your business Randy Jones, you will not have to register it, but if you call it RMJ Enterprises, you will have to register the name. Corporations register their name when they file their Articles of Incorporation. The above mentioned website will assist you in registering your name. You will be able to complete a preliminary search to see if the name is available and then take steps to register it. The Department of Commerce charges a fee to register a DBA.

2. OBTAIN A STATE SALES TAX NUMBER

Most businesses are required to collect and remit sales tax for the products (and some services) they provide to consumers. If you use the above mentioned website, you will obtain a sales tax number during this process. If you choose not to use the website, you can go to the two addresses listed above (where you can register for the business name) and also obtain the sales tax number. Please note that sales tax is coded to the city in which your business is located. It is expected that for every sales tax number related to West Valley City, there should be a corresponding business license issued by our City. You can obtain a tax number from the State Tax Commission, 210 N 1950 W, SLC, UT, (801) 297-2200.

3. OBTAIN "EMPLOYER" RELATED TAX NUMBERS

If you will have employees, you are required to register with the Internal Revenue Service, 210 N 1950 W, SLC, UT, 1-800-829-4933. Please note that this information is also outlined at the State website at www.business.utah.gov/registration

TIP

Before you decide on your business location, it is advisable to contact the Planning and Zoning Division at (801) 963-3282 to determine whether your business activity is allowable at that address.

www.wvc-ut.gov/business

TIP

If you do not want to use the on-line registration, you can go to the Department of Commerce in person. Using the method of fax or by mail will delay the processing of your license considerably. This delay is due to the fact that our license department needs proof that you have registered the name and that can only be done once the Department of Commerce provides the business owner with a receipt of the registration. You can register your business name at the

Heber M. Wells Bldg
160 E 300 S, 1st Floor
SLC, UT
(801) 530-4849