THE CITY OF PORTSMOUTH

Festival Business License Application Checklist

Please bring the following documents to the office of the Commissioner of the Revenue located at Portsmouth City Hall, 801 Crawford St., and 1st floor Portsmouth, VA 23704 to apply for a Portsmouth Festival business license. ***ALL FOOD TRUCKS MUST*** contact the Permits & Inspections department to obtain pre-approval in a timely manner prior to participation in the event. ***Food Vendors*** (other than food trucks), must contact the health department at least 10 days prior to the event for approval.

( ) Picture ID
( ) Business Information Request Form
( ) Important Notice
( ) Federal Identification Number Document
( ) Food Tax Registration Form – (Prepared Food Vendors Only)
( ) Meals Tax Bond – (Prepared Food Vendors Only)
- Individual/Partnership – SOLE PROPRIETOR
- Corporate – LLC or CORPORATIONS

( ) Approved application from Parks and Recreation Department or Event Organizer
( ) Pre approval from Permits and Inspection Department (Food Trucks Only)
( ) Copy of a business license from home locality in Virginia

Other locations you may have to visit, depending on the nature of your business:

• Parks and Recreation	801 Crawford St., 3rd floor, Portsmouth VA 23704	757-393-8481
• Permits and Inspections	801 Crawford St., 4th floor, Portsmouth VA 23704	757-393-8531
• Planning and Zoning	801 Crawford St., 4th floor, Portsmouth VA 23704	757-393-8836
• Police Department	711 Crawford St., Portsmouth VA 23704	757-393-8748
• Health Department	1701 High St., Portsmouth VA 23704	757-393-8585
• Treasurer's Office	801 Crawford St., 1st floor, Portsmouth VA 23704	757-393-8651
• Retail Sales & Use Tax	Virginia Dept. of Taxation	804-367-8037
• ABC License	Alcohol & Beverage Control	757-424-6700

Questions? If you have any questions about obtaining a festival business license in the City of Portsmouth, please contact the business unit at 757-393-8771 or revenue@portsmouthva.gov.

Franklin D. Edmondson, MCR • Commissioner of the Revenue
Office of the Commissioner of the Revenue
801 Crawford Street • Portsmouth, VA 23704-3870 • (757) 393-8771 • Fax (757) 393-8604

Acct #s (office use)_____

THE CITY OF PORTSMOUTH

Business Information Request

Legal Status: Sole Proprietor ___ Partnership ___ LLC ___ Corporation ___ Other _____

SSN/FEIN: _____ **Date Business Began in Portsmouth**_____

Est Gross Receipts through 12/31: _____**Following Year Estimate:** _____

Legal Name of Business: _____

Trade Name or DBA: _____

Business Phone: _____ **Other Number:** _____

Bank Name: _____ **Email:** _____

Physical Address: _____

_____

Mailing Address: _____

_____

Description of Business Activities: _____

_____

Names of Owners/Shareholders:

Name: _____ Title: _____

Home Address: _____

Telephone Number: (home) _____ (other)_____

Name: _____ Title: _____

Home Address: _____

Telephone Number: (home) _____ (other)_____

Registered Agent: _____

Address: _____

Telephone Number: _____ (other) _____

OATH. I THE UNDERSIGNED APPLICANT DO SWEAR (OR AFFIRM) THAT THE FOREGOING INFORMATION IS TRUE, FULL AND COMPLETE TO THE BEST OF MY KNOWLEDEGE AND BELIEF, AND THAT I UNDERSTAND THE TERMS OF ALL APPLICABLE LICENSES.

Signature: _____ Title: _____

Print Name: _____ Date: _____

Franklin D. Edmondson, MCR, Commissioner of the Revenue. 801 Crawford Street, Portsmouth, VA 23704, 757-393-8771, Fax: 757-393-8604

IMPORTANT NOTICE

We are honored that you have chosen Portsmouth as home base for your business. A business license is a privilege and an honor. Here is some important information concerning your business license.

1. **This license only gives you the right to operate business at the location for which you have been zoned, and it only gives you the right to perform the business activities for which you have been cleared by the zoning office.** The City's Zoning Ordinance allows businesses of various kinds to be located in some areas but NOT in others. If you wish to change the location of your business, change your business activity, or open a new establishment within the city, you **MUST** apply for a new zoning clearance. If you have questions as to what the zoning ordinance and building codes allow, please visit the Department of Inspection's Zoning Office on the fourth floor of the City Hall Building or call **757-393-8836**.

2. This business license is **NOT** permanent. The license expires on **December 31st** and must be renewed annually by March 1st. If you fail to renew the license by **March 1st** of each year, you will be in violation of the law, which subjects you to penalties and fines.

3. **Every business in the City of Portsmouth is required to file a list of tangible personal property** owned January 1st of each year, along with the business license renewal by March 1st. If your business does not have tangible property, you must provide an explanation of how business is conducted without it. **Failure to file may result in a statutory assessment.**

4. It is the business owner's responsibility to keep accurate records of their gross receipts (or gross purchases if a wholesaler) and an up-to-date listing of the tangible personal property. A business with multiple locations must provide records of actual business conducted in each office and actual tangible personal property located in each office. These records will be reviewed periodically by the Commissioner of the Revenue.

5. If you move, sell, or change ownership of your business, you must notify this office in person or in writing when the change occurs. If you decide to change your business entity type (e.g. sole proprietor to LLC; LLC to corporation, etc), you must notify us as well.

6. If you close your business, you **MUST** complete and **Out of Business Form** or complete the Out of Business portion of the Business License Renewal Form. **The license will NOT automatically expire; it will become delinquent if we are not notified that you are no longer conducting business.** Any business that is operating as of January 1st of a given year must renew their license for that year.

7. The Commissioner of the Revenue's office **must** be notified in person or in writing of any changes in your business activities, as this may require a change in the business license classification and zoning clearance.

8. Restaurants or establishments with ABC licenses are responsible for filing a copy with the Commissioner of the Revenue once the license is acquired from the ABC Board in order to stay in compliance. _____ Initial

9. Businesses that are involved in retail sales are required to register for sales and use tax with the Virginia Department of Taxation. Please visit www.tax.virginia.gov or call (804) 367-8037 for more information. _____Initial

10. I understand the two year adjustment period as it has been explained to me. _____ Initial

11. Remember, it is your responsibility to understand which local, state, and federal laws and regulations apply to your business.

_____

Applicant Signature Title Date

_____

Witness (Deputy Signature Only)

THE CITY OF PORTSMOUTH

FOOD/LODGING TAX REGISTRATION FORM

☐ **Food** ☐ **Lodging**

Trustee Account # (office use only):_____ **BLS Account # (office use only):** _____

Applicant Name: _____

Legal Name of Business: _____

Trade Name or DBA: _____

Start Date of Business: _____ **SSN/FEIN:** _____

Business # (_____) _____-_____ **Other #** (_____) _____-_____ **Fax #** (_____) _____-_____

Business Location Address: _____

City/State/Zip: _____

Person responsible for reporting and remitting Food ☐ **Lodging** ☐ **Tax:**

Name: _____ **Title:** _____

SSN: _____ **Customer ID#:** _____

Mailing Address: _____

City/State/Zip: _____

I, the undersigned, do hereby swear (or affirm) that the information supplied herein is true and complete, to the best of my knowledge and belief. I will notify the Commissioner of the Revenue's office within thirty days when any change occurs regarding this information.

_____

Signature of Person Responsible for Reporting and Remitting Tax

City/County of _____ State/Commonwealth of _____

Acknowledged and sworn before me this _____day of _____, 20_____

By: _____ _____

(Name of person signing affidavit) (Signature of Notary Public)

Reg. No: _____ My Commission Exp._____

Franklin D. Edmondson, MCR • Commissioner of the Revenue
Office of the Commissioner of the Revenue
801 Crawford Street • Portsmouth, VA 23704-3870 • (757) 393-8771 • Fax: (757) 393-8604

THE CITY OF PORTSMOUTH

MEAL TAX BOND Bond No. _____

(Corporation)

KNOW ALL MEN BY THESE PRESENTS, that _____, a corporation duly organized and existing under the laws of the State of _____, and authorized to do business in the Commonwealth of Virginia, as Principal, and _____, a corporation duly organized and existing under the laws of the State of _____, and authorized to do business in the Commonwealth of Virginia, as Surety, are held and firmly bound unto the City of Portsmouth, a municipal corporation in the Commonwealth of Virginia, in the sum of _____ ($_____), lawful money of the United States of America, for the payment of which sum well and truly to be made, we bind ourselves, our successors and assigns, jointly and severally, firmly by these presents.

The condition of this obligation is such that if the said Principal, who intends to engage in the business of selling food or drink, including alcoholic beverages, for consumption, in the City of Portsmouth, registers with the Commissioner of the Revenue of said City, keeps adequate records, files reports in such form and at such times as may be prescribed by the Commissioner of the Revenue of said City, and makes proper payment to the City of Portsmouth of the taxes imposed by §35-407 of the Portsmouth City Code, then this obligation shall be void and of no effect; otherwise it shall remain in full force and effect.

Should the Surety wish to terminate its liability hereunder, it must give notice to the Principal and the Commissioner of the Revenue stating the effective date of such termination, which date shall not be less than sixty (60) days after the receipt of said notice by both the Principal and the Commissioner of the Revenue. Such notice shall not limit or terminate this agreement in respect to any indebtedness that arises prior to the effective date of such termination by the Surety.

IN WITNESS WHEREOF, on this the ___ day of _____, 20___, the said Principal has caused these presents to be executed on its behalf by _____, its President, and its corporate seal affixed hereto and attested by _____, its Secretary, and the said Surety has caused these presents to be executed on its behalf and corporate seal affixed hereto and attested by _____, its Attorney-in-Fact, duly authorized by a power of attorney, which has been recorded in the Clerk's Office of the Circuit Court of Portsmouth, or a copy of which is attached hereto.

_____
(Principal)

By: _____
(President) (Seal)

_____
(Address)

_____
(Secretary) (Seal)

_____
(Surety)

By: _____
(Attorney-in-Fact) (Seal)

By: _____
(Virginia Agent) (Seal)

Approved as to Form:

_____
City Attorney)

Approved as to Surety:

_____
(Commissioner of the Revenue)

Franklin D. Edmondson •Commissioner of the Revenue
Office of the Commissioner of the Revenue
801 Crawford Street •Portsmouth, VA 23704 • (757)393-8779 • Fax (757) 393-8604

THE CITY OF
PORTSMOUTH

MEAL TAX BOND
(Individual/Partnership)

Bond No. _____

KNOW ALL MEN BY THESE PRESENTS, That (we), _____ _____ as Principal(s), and _____, a corporation duly organized and existing under the laws of the State of _____, and authorized to do business in the Commonwealth of Virginia, as Surety, are held and firmly bound unto the City of Portsmouth, a municipal corporation in the Commonwealth of Virginia, in the sum of _____ ($_____), lawful money of the United States of America, for the payment of which sum well and truly to be made, we bind ourselves, our successors and assigns, jointly and severally, firmly by these presents; and the said Principal(s) hereby waive(s) the benefit of the Homestead Exemption as to this obligation.

The condition of this obligation is such that if the said Principal(s), who intend(s) to engage in the business of selling food or drink, including alcoholic beverages, for consumption, in the City of Portsmouth, register(s) with the Commissioner of the Revenue of said City, keep(s) adequate records, file(s) reports in such form and at such times as may be prescribed by the Commissioner of the Revenue of said City, and make(s) proper payment to the City of Portsmouth of the taxes imposed by §35-407 of the Portsmouth City Code, then this obligation shall be void and of no effect; otherwise it shall remain in full force and effect.

Should the Surety wish to terminated its liability hereunder, it must give notice to the Principal and the Commissioner of the Revenue stating the effective date of such termination, which date shall not be less than sixty (60) days after the receipt of said notice by both the Principal(s) and the Commissioner of the Revenue. Such notice shall not limit or terminate this agreement in respect to any indebtedness that arises prior to the effective date of such termination by the Surety.

IN WITNESS WHEREOF, on this the ___ day of _____, 20___, the said Principal(s) has/have hereunto affixed their hand(s) and seal(s), and the said Surety has caused these presents to be executed on its behalf and its corporate seal affixed hereto and attested by _____, its Attorney-in-Fact, duly authorized by a power of attorney, which has been recorded in the Clerk's Office of the Circuit Court of the City of Portsmouth, or a copy of which is attached hereto.

_____ (Principal) (Seal)	_____ (Witness)
_____ (Principal) (Seal)	_____ (Witness)
_____ (Principal) (Seal)	_____ (Witness)
_____ (Surety)	By: _____ (Attorney-in-Fact)
	By: _____ (Virginia Agent)
Approved as to Form:	Approved as to Surety:
_____ (City Attorney)	_____ (Commissioner of the Revenue)

Franklin D. Edmondson •Commissioner of the Revenue
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