



FINANCE DIVISION

City of Huntington
Finance Division
P.O. Box 1659 | Huntington, WV 25717
(304) 696-5540, option 4
finance@huntingtonwv.gov

Contractor and Subcontractor Requirements

- 1) All General Contractors and Subcontractors will need to obtain a Huntington General Business License before conducting business in the city limits.
 - a. The Business License is \$20.00 per fiscal year (July 1 to June 30).
 - b. Forms can be found on the City of Huntington website at www.cityofhuntington.com.
- 2) You will need to provide the following documentation when applying for a business license:
 - a. A copy of your West Virginia Contractor's License from WV Division of Labor (if applicable).
 - i. Website: www.wvlabor.com
 - b. A copy of your Certificate of Liability Insurance.
 - i. Provide documentation showing the General Liability is at least \$300,000/\$600,000.
 - ii. The City needs to be listed as the Certificate Holder. Please include our mailing address: P.O. Box 1659 Huntington, WV 25717.
 - c. A copy of your WV Business Registration Certificate from the WV State Tax Department.
- 3) A copy of the official contract between the General Contractor and the person initiating the project must be provided with your building permit application.
- 4) General Contractors will need to provide a list of Subcontractors with their contact information when applying for a permit.
 - a. General Contractors are liable for Business and Occupation Taxes that have not been filed by their Subcontractors.
- 5) All Contractors will need to file a Business and Occupation (B & O) Tax Return.
 - a. Business and Occupation Tax is 2% of the gross receipts on labor and materials.
 - b. You will need to list your Project Name, Location, and Gross Income on the back of the return (Schedule C).
 - i. Completing the form will ensure the General Contractor will receive the B&O Tax Releases in a timely fashion.
 - ii. Make sure to indicate on the form if there is no reportable activity during the filing period and return by the due date to avoid unnecessary delinquent notices.
- 6) City Service Fee (CSF) will need to be withheld from employees' paychecks.
 - a. The fee is \$5.00 per week for every week worked inside city limits.
 - b. CSF is required to be collected for each employee for every week that the employee has worked inside city limits regardless of the amount of time worked each week.
- 7) Effective January 1, 2012, WV Sales and Use Tax increased from 6% to 7% inside city limits.
 - a. For more information contact the WV State Tax Department at 800-982-8297.
- 8) General Contractors must submit a Request for Release for each Subcontractor once the project has been completed.

For additional information please contact:

City of Huntington:

Business and Licensing: (304) 696-5540 opt 4
Inspections and Permits: (304) 696-5540 opt 2
Zoning: (304) 696-5540 opt 3

State Agencies:

WV State Tax Department: 800-982-8297
WV Division of Labor: (304) 558-7890



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Business License Information

In order to conduct business in the City of Huntington you must obtain a Municipal Business License. Any entity that requires a West Virginia Business Registration Certificate must get a Municipal Business License. The application may be obtained online at www.cityofhuntington.com, contact the Finance Division at the address listed above, or in person at City Hall, Room 103, 800 Fifth Avenue.

A business license is valid for one year starting from July 1 and ending June 30. A business license renewal will be sent out around the first of June each year. All business licenses expire on June 30 of each year. Business license fees are not prorated.

Below is a list of general information regarding the application process:

- All applicants must have a valid West Virginia Business Registration Certificate prior to obtaining a City of Huntington Business License.
 - The WV State Tax Department is located at 1124 Smith Street, Charleston, WV 25301, phone (304) 558-3333, or online at www.business4wv.com.
 - For more information about the WV Business Registration visit: <https://tax.wv.gov/business/businessregistration>
- The fee for the General Business License is \$20.00.
 - Exceptions include real estate, and businesses selling alcohol or have video lottery.
- If you occupy a physical location within the city, you will need a **Certificate of Occupancy** to ensure the location is approved by the Planning Department for the particular activity being licensed.
- If you are working from your residence, a Home Occupation Permit is required. To begin this process, you may contact the Planning Technician at (304) 696-5540 (option 3).
- **Contractors and Subcontractors:** For faster processing, contractors and subcontractors will need to provide a copy of the WV Business Registration Certificate, WV State Contractor's License (if applicable), and Certificate of General Liability Insurance with the City of Huntington listed as the certificate holder.
- **Rental:** Any person(s) who furnishes a real property for lease or rent for any purpose, which includes Class 4 properties, is required to obtain a Business License and a Residential Rental Unit License.
- **Mobile Food Vendors** (Food Trucks/Carts) need to obtain a Mobile Food Vendor Permit from the Planning Department prior to obtaining a business license.
- **Outdoor Dining Permit:** The Planning Department reviews and approves applications for Outdoor Dining on the public right-of-way.
- A **Business and Occupation Tax Return** and **City Service Fee Form** will be mailed quarterly once the business license has been obtained.



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Finance Division
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Business License Application

ATTENTION: In order to conduct business in the City of Huntington you must obtain a Municipal Business License. Please complete all sections to expedite the application process. All applicants must submit a valid **West Virginia Business Registration Certificate** with the business license application.

Office Use Only	
Account Number:	_____

Business Data	
Business Name: _____	
Business Federal Tax ID No.: _____	SS No. (If no Federal Tax ID No): _____
Business Owner's Name: _____	Beginning Date of Business in Huntington: _____
Business Phone No.: _____	WV State Tax Department Business Registration Acct. No: _____
Business Location: _____	
Mailing Address (if different than business location): _____	
Inside City Limits: <input type="checkbox"/> Yes <input type="checkbox"/> No	Contact Person for Tax & License Purposes: _____
Payroll Service Provider: Yes <input type="checkbox"/> No <input type="checkbox"/>	Contact Phone No./Ext.: _____
Name of Payroll Service Provider: _____	Contact Email: _____
No. of Employees working inside city limits (include business owner): _____	
Give a brief description of your business activity within city limits: _____	

Business License Category			
Check applicable license category:			
<input type="checkbox"/>	1	General Business License	\$ 20.00
<input type="checkbox"/>	75	Rental General Business LLC	\$ 20.00
* If you own any rental property please complete the Real Estate Rental section on second page.			
<input type="checkbox"/>	11	Hawker/Peddler	\$ 20.00
<input type="checkbox"/>	79	General Business (Contractor)	\$ 20.00
<input type="checkbox"/>	27	Itinerant Vendor	\$ 500.00
<input type="checkbox"/>	28	Real Estate Broker	\$ 25.00
<input type="checkbox"/>	29	Real Estate Sales Agent	\$ 10.00
<input type="checkbox"/>		Street Artist License	\$ 20.00
<input type="checkbox"/>		Special Event License	\$ 20.00
* Please also complete the Special Events, Fairs, and Festival application.			
Liquor Retail Outlet (Includes General Business License)			
<input type="checkbox"/>	62	Class A Store—Liquor License	\$1,120.00
<input type="checkbox"/>	63	Class B Store—Liquor License	\$1,120.00
Private Club (Includes General Business License)			
<input type="checkbox"/>	3	Less than 1,000 Members	\$ 620.00
<input type="checkbox"/>	4	More than 1,000 Members	\$1,370.00
<input type="checkbox"/>	5	Fraternal, Veterans, or Non-Profit Social Club	\$ 495.00
Beer (Includes General Business License)			
<input type="checkbox"/>	65	Brewery	\$ 520.00
<input type="checkbox"/>	6	Distributor	\$ 270.00
<input type="checkbox"/>	7	Dispenser or Club	\$ 120.00
<input type="checkbox"/>	8	Cold Package Carry-Out	\$ 120.00
<input type="checkbox"/>	9	Warm Pack Carry-Out	\$ 35.00
ATTACH A COPY OF WV ABC LICENSE			

Type of Business Structure							
<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> Corporation	<input type="checkbox"/> LLC/PLLC	<input type="checkbox"/> LP	<input type="checkbox"/> LLP	<input type="checkbox"/> Trust	<input type="checkbox"/> Nonprofit

Business Activity Classification (Check all that apply)				
<i>Proper classification of your business functions determines the correct Business and Occupation tax rate(s).</i>				
<input type="checkbox"/> Amusement	<input type="checkbox"/> Contracting	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Small Loans	<input type="checkbox"/> Utilities
<input type="checkbox"/> Banking	<input type="checkbox"/> Rental	<input type="checkbox"/> Service	<input type="checkbox"/> Retail, Restaurant	<input type="checkbox"/> Wholesale

Real Estate Rental Business Only (Attach additional sheet, if necessary)					
Property Address	No. of Units	Tenant		Check One That Applies	
		Business	Residential	City Refuse	Dumpster*
<i>Example: 800 Fifth Avenue</i>	4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

***Article 951** – Refuse collection services for all dwelling units within the limits of the City, exclusive of multifamily dwellings containing **5 or more units**, shall be provided by the City.

Owner/Agent Contact Information		
Home Address: _____		
Phone: (Mobile) _____	(Home) _____	
Print Name: _____	Applicant Signature: _____	Date: _____

Payments		
<input type="checkbox"/> Cash	<input type="checkbox"/> Check No. _____	<input type="checkbox"/> Credit Card
Please check the applicable credit card type: <input type="checkbox"/> Discover / <input type="checkbox"/> MasterCard / <input type="checkbox"/> Visa		
CARD NUMBER: _____	EXP. DATE: _____	
SIGNATURE: _____	CVV: _____	
<i>Make checks payable to City of Huntington</i>	SHOW AMOUNT PAID HERE: \$ _____	

Please note: A Business and Occupation Tax Return and City Service Fee Form will be mailed quarterly once the business license has been obtained.

OFFICE USE ONLY (Business Setup Checklist)
<input type="checkbox"/> Certificate of Occupancy
<input type="checkbox"/> Home Occupation
<input type="checkbox"/> B&O
<input type="checkbox"/> CSF
<input type="checkbox"/> Hotel/Motel
<input type="checkbox"/> Amusement
<input type="checkbox"/> WVBRC
Completed By: _____
Date Issued: _____

Permitting Contract Policy

Date of Policy / Procedure Update: January 2, 2016

This Policy will ensure accurate and up-to-date information is being collected on projects throughout the city.

Definitions:

Contractor: a person who in any capacity for compensation, other than as an employee of another, undertakes, offers to undertake, purports to have the capacity to undertake or submits a bid to construct, alter, repair, add to, subtract from, improve, move, wreck or demolish any building, highway, road, railroad, structure or excavation associated with a project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structures or works in connection therewith, where the cost of the undertaking is two thousand five hundred dollars or more.

Subcontractor: a person who performs a portion of a project undertaken by a principal or general contractor or another subcontractor.

General Building Contractor: a person whose principal business is in connection with any structures built, being build or to be built for the support, shelter and enclosure of persons, animals, chattels or movable property of any kind, requiring in the construction the use of more than two contractor classifications, or a person who supervises the whole or any part of such construction.

Policy:

Effective January 2nd 2016 there will be new criteria needed for persons applying for building permits. A copy of the official contract between the General Contractor and the person initiating the project must be provided to the permitting office.

The official contract(s) between the General Contractor and the subcontractors working on the project also need to be provided. These contracts should include the total amount (including labor and materials as applicable) each individual subcontractor and General Contractor will receive for the completion of the project. The contract(s) should also contain the name, phone number, and mailing address of the subcontractor or General Contractor.

If a copies of the contracts cannot be provided at the time the permit is being issued, the permitting office may accept a copy of the "Notice to Proceed" form. These forms should reflect the information provided in the official contract and should be provided for every contractor and subcontractor. If the contractor does not have a "Notice to Proceed" form a copy can be provided to them by the permitting office. If the contractor decides to use the "Notice to Proceed" form, the permitting office will need copies of the official contracts before Building Final will be issued.

These rules also apply to any subcontractor who in turn has their own subcontractors working on the same project. They too must supply copies of all official contracts between them, acting as a General Contractor, and their subcontractors.

This policy can be waived under the discretion of the Supervisor of Inspections & Permits Division

* Definitions can be found in West Virginia Code, Chapter Twenty-One, Article Eleven, West Virginia Contractor Licensing Act



PUBLIC WORKS DEPARTMENT

City of Huntington
Public Works
P.O. Box 1659 | Huntington, WV 25717
(304) 696-5540

Subcontractor List

Instructions: Please complete the application and include the total cost of labor and materials. A \$20 application fee is included for all building permits. *Permits are valid for six (6) months.*

APPLICANT INFORMATION

☐ General Contractor ☐ Property Owner ☐ Lessee ☐ Agent

Applicant Name: _____ Phone: _____

Email Address: _____

CONTRACTOR INFORMATION

Business Name: _____ Phone: _____

COH Contractor License #: _____ Email: _____

Are subcontractors working on this project: ☐ Yes ☐ No

PROPERTY INFORMATION

Property Owner: _____ Phone: _____

Property Address: _____ Email: _____

Rental Property: ☐ Yes ☐ No

PERMIT INFORMATION

<input type="checkbox"/> New Construction	<input type="checkbox"/> Demolition	Residential:	
<input type="checkbox"/> Renovation	<input type="checkbox"/> Excavation	<input type="checkbox"/> Single Family	<input type="checkbox"/> Commercial
<input type="checkbox"/> Addition / Alteration	<input type="checkbox"/> Repair	<input type="checkbox"/> Multi-family	<input type="checkbox"/> Industrial

Total Cost of Labor and Materials: \$ _____

DESCRIPTION OF WORK

☐ Electric ☐ Plumbing ☐ HVAC ☐ Framing ☐ Roofing ☐ Other

Description of Work: _____

Square footage of Structure: _____

Square footage of site: _____

OTHER PERMITS

☐ Certificate of Occ ☐ Sign ☐ Right-of-way ☐ Special privilege ☐ Floodplain

Article 1705.99 Providing false, incomplete, or misleading information on this application is subject to a \$500 fine.

Building Permit Fee: \$ _____

Application Fee: \$ 20.00

Total: \$ _____

I acknowledge that the above information is true and correct to the best of my knowledge, and I agree to comply with all state, county, and city codes and ordinances.

Applicant Signature: _____ Date: ____ / ____ / 20__

Technician/Inspector: _____ Date: ____ / ____ / 20__



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Subcontractor List

Instructions: Please complete and submit the subcontractor list with the building permit application. *For projects 5,000 square feet or greater submit a copy of the Subcontractor List to the Stormwater Director Sherry Wilkins at sherry.wilkins@huntingtonswu.com.*

Please Note: Verification of subcontractors, business name, address, phone number, and contracts must be submitted prior to receiving a permit or final inspection. Any subcontractor not on the list is subject to a STOP ORDER and/or fine of up to \$500 (*Codified ordinances of the City of Huntington 752.08, 752.10, and 752.99*).

General Contractor: _____ Site Location: _____
Phone Number: _____ Improvement Sq. Ft.: _____
Email: _____ Total Job Cost: _____
Project Name: _____ Permit #:
(office use only) _____

Trade	Business name:	Address:	Phone:	WV Contractor Number:	City of Huntington License Number:	Amount of contract:
Alarm/Security						\$
Cabinetry/Doors						\$
Concrete/Driveway						\$
Drywall						\$
Electric						\$
Flooring Tile/Carpet						\$
Foundation/Footer						\$
Framing						\$



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Trade	Business Name:	Address:	Phone:	WV Contractor Number:	City of Huntington License Number:	Amount of contract:
Glass Storefront						\$
HVAC						\$
Landscaping						\$
Masonry/ block/brick						\$
Painting/ Stucco						\$
Paving						\$
Plumbing						\$
Roofing						\$
Siding						\$
Signage						\$
Site						\$
Sprinkler system						\$
Stormwater Facilities						\$
Windows						\$

Application Fee \$20.00

The fee schedule is set forth in Section 108.2 of the International Building Code 2000, and requires a fee for each plan examination, building permit and inspection shall be paid in accordance with the fee schedule as follows:

Total Cost of Labor and Materials			Permit Fees
\$0.00	to	\$499.00	\$0.00
\$500.00	to	\$1,100.00	\$20.00
\$1,101.00	to	\$1,200.00	\$20.50
\$1,201.00	to	\$1,300.00	\$22.00
\$1,301.00	to	\$1,400.00	\$23.50
\$1,401.00	to	\$1,500.00	\$25.00
\$1,501.00	to	\$1,600.00	\$26.50
\$1,601.00	to	\$1,700.00	\$28.00
\$1,701.00	to	\$1,800.00	\$29.50
\$1,801.00	to	\$1,900.00	\$31.00
\$1,901.00	to	\$2,000.00	\$32.50
\$2,001.00	to	\$3,000.00	\$38.50
\$3,001.00	to	\$4,000.00	\$44.50
\$4,001.00	to	\$5,000.00	\$50.50
\$5,001.00	to	\$6,000.00	\$56.50
\$6,001.00	to	\$7,000.00	\$62.50
\$7,001.00	to	\$8,000.00	\$68.50
\$8,001.00	to	\$9,000.00	\$74.50
\$9,001.00	to	\$10,000.00	\$80.50
\$10,001.00	to	\$11,000.00	\$86.50
\$11,001.00	to	\$12,000.00	\$92.50
\$12,001.00	to	\$13,000.00	\$98.50
\$13,001.00	to	\$14,000.00	\$104.50
\$14,001.00	to	\$15,000.00	\$110.50
\$15,001.00	to	\$16,000.00	\$116.50
\$16,001.00	to	\$17,000.00	\$122.50
\$17,001.00	to	\$18,000.00	\$128.50
\$18,001.00	to	\$19,000.00	\$134.50
\$19,001.00	to	\$20,000.00	\$140.50
\$20,001.00	to	\$21,000.00	\$146.50
\$21,001.00	to	\$22,000.00	\$152.50
\$22,001.00	to	\$23,000.00	\$158.50
\$23,001.00	to	\$24,000.00	\$164.50
\$24,001.00	to	\$25,000.00	\$170.50
\$25,001.00	to	\$26,000.00	\$175.00
\$26,001.00	to	\$27,000.00	\$179.50
\$27,001.00	to	\$28,000.00	\$184.00
\$28,001.00	to	\$29,000.00	\$188.50

\$29,001.00	to	\$30,000.00	\$193.00
\$30,001.00	to	\$31,000.00	\$197.50
\$31,001.00	to	\$32,000.00	\$202.00
\$32,001.00	to	\$33,000.00	\$206.50
\$33,001.00	to	\$34,000.00	\$211.00
\$34,001.00	to	\$35,000.00	\$215.50
\$35,001.00	to	\$36,000.00	\$220.00
\$36,001.00	to	\$37,000.00	\$224.50
\$37,001.00	to	\$38,000.00	\$229.00
\$38,001.00	to	\$39,000.00	\$233.50
\$39,001.00	to	\$40,000.00	\$238.00
\$40,001.00	to	\$41,000.00	\$242.50
\$41,001.00	to	\$42,000.00	\$247.00
\$42,001.00	to	\$43,000.00	\$251.50
\$43,001.00	to	\$44,000.00	\$256.00
\$44,001.00	to	\$45,000.00	\$260.00
\$45,001.00	to	\$46,000.00	\$265.00
\$46,001.00	to	\$47,000.00	\$269.00
\$47,001.00	to	\$48,000.00	\$274.00
\$48,001.00	to	\$49,000.00	\$278.50
\$49,001.00	to	\$50,000.00	\$283.00
\$50,001.00	to	\$51,000.00	\$286.00
\$51,001.00	to	\$52,000.00	\$289.00
\$52,001.00	to	\$53,000.00	\$292.00
\$53,001.00	to	\$54,000.00	\$295.00
\$54,001.00	to	\$55,000.00	\$298.00
\$55,001.00	to	\$56,000.00	\$301.00
\$56,001.00	to	\$57,000.00	\$304.00
\$57,001.00	to	\$58,000.00	\$307.00
\$58,001.00	to	\$59,000.00	\$310.00
\$59,001.00	to	\$60,000.00	\$313.00
\$60,001.00	to	\$61,000.00	\$316.00
\$61,001.00	to	\$62,000.00	\$319.00
\$62,001.00	to	\$63,000.00	\$322.00
\$63,001.00	to	\$64,000.00	\$325.00
\$64,001.00	to	\$65,000.00	\$328.00
\$65,001.00	to	\$66,000.00	\$331.00
\$66,001.00	to	\$67,000.00	\$334.00
\$67,001.00	to	\$68,000.00	\$337.00
\$68,001.00	to	\$69,000.00	\$340.00
\$69,001.00	to	\$70,000.00	\$343.00
\$70,001.00	to	\$71,000.00	\$346.00
\$71,001.00	to	\$72,000.00	\$349.00
\$72,001.00	to	\$73,000.00	\$352.00

\$73,001.00	to	\$74,000.00	\$355.00
\$74,001.00	to	\$75,000.00	\$358.00
\$75,001.00	to	\$76,000.00	\$361.00
\$76,001.00	to	\$77,000.00	\$364.00
\$77,001.00	to	\$78,000.00	\$367.00
\$78,001.00	to	\$79,000.00	\$370.00
\$79,001.00	to	\$80,000.00	\$373.00
\$80,001.00	to	\$81,000.00	\$376.00
\$81,001.00	to	\$82,000.00	\$379.00
\$82,001.00	to	\$83,000.00	\$382.00
\$83,001.00	to	\$84,000.00	\$385.00
\$84,001.00	to	\$85,000.00	\$388.00
\$85,001.00	to	\$86,000.00	\$391.00
\$86,001.00	to	\$87,000.00	\$394.00
\$87,001.00	to	\$88,000.00	\$397.00
\$88,001.00	to	\$89,000.00	\$400.00
\$89,001.00	to	\$90,000.00	\$403.00
\$90,001.00	to	\$91,000.00	\$406.00
\$91,001.00	to	\$92,000.00	\$409.00
\$92,001.00	to	\$93,000.00	\$412.00
\$93,001.00	to	\$94,000.00	\$415.00
\$94,001.00	to	\$95,000.00	\$418.00
\$95,001.00	to	\$96,000.00	\$421.00
\$96,001.00	to	\$97,000.00	\$424.00
\$97,001.00	to	\$98,000.00	\$427.00
\$98,001.00	to	\$99,000.00	\$430.00
\$99,001.00	to	\$100,000.00	\$433.00
<p style="text-align: center;">Above \$100,000.00, add an additional \$2.50 per \$1,000.00 and each part thereof to the \$433.00</p>			

Request for Release

Business and Occupation (Gross Sales) Tax

Instructions: Please send Request for Release(s) to the City of Huntington Finance Division before final payment has been made to the subcontractor(s). If Business and Occupation Taxes have been paid by the subcontractor to the City of Huntington a signed copy of the Request for Release will be sent back to the General Contractor indicating the requested subcontractor can be paid their final payment.

Date:

Project Info

Name:

Address:

Owner (who is this being built for):

Project Start Date:

Project End Date (expected): Brief

Project Description:

General Contractor Info

Name:

Address:

Phone #:

WV State Contractor Lic Number:

Request Release for

Name of Subcontractor:

WV State Contractor Lic Number:

Federal Tax ID:

Address:

Work Start Date:

Work Finish Date(expected):

Amount of Contract:

Amount Paid:

Amount Due:
