



FINANCE DIVISION

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

Business License Information

1. Register with the WV State Tax Division

- Obtain a **WV Business Registration Certificate**. Apply online: www.business4wv.com

2. Identify Zoning Requirements and Apply for Applicable Permits

- Make sure that the location of the proposed business is zoned for your business
- Email: planningdept@huntingtonwv.gov
- Include any needed permits:
 - Certificate of Occupancy
 - Home Occupation Permit
 - Mobile Food Vendor Permit
 - Outdoor Dining Permit

3. Apply for a Huntington Business License

- Apply online, in person (Room 103), or by mail
- Fee: \$20. Fee may vary based on business license type
- Once approved, your license will be mailed
- Licenses expire June 30 each year, and renewal notices are sent out no later than June

Additional Requirements by Business License Type

- **Contractors:** Submit WV State Contractor's License and General Liability Insurance (City listed as certificate holder)
- **Rental Property Owners (Tax Class 4 Properties):** Register each rental unit for the Rental Registry. Go to cityofhuntington.com for more information.
- **Charitable Organizations:** A copy of the IRS 501 (c) determination is required

Business and Occupation (B&O) Tax

- Based on gross income
- Filed quarterly (due 30 days after March 31, June 30, September 30, and December 31)

City Service Fee

- Five-dollar (\$5.00) per week per employee working in city limits
- Applies to all individuals who report to work at a physical location or work from home
- Filed quarterly (due 30 days after March 31, June 30, September 30, and December 31)

Exemption from Business License and B&O Tax in Huntington:

You may be exempt from obtaining a business license and paying B&O tax if all of the following apply:

- You are an independent contractor (as defined in WV Code §21-5I-4) or a sole proprietor
- You earn less than \$2,500 in annual gross revenue
- You do not maintain a permanent physical location within Huntington city limits

Important Note

- Even if you qualify for exemptions, you are still required to register for the City Service Fee (CSF) if you report to work at a physical location or work from your home in Huntington city limits



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Business License Application

ATTENTION: All applicants must submit a copy of their **West Virginia Business Registration Certificate** with the business license application.

Office Use Only

Account Number: _____

Business Data

Business Name:	
EIN:	SS No. (If no, EIN):
Business Owner's Name:	Beginning Date of Business in Huntington:
Business Phone No.:	WV State Tax Division Business Registration Acct. No:
Business Location:	
Mailing Address (if different):	
Inside City Limits: <input type="checkbox"/> Yes <input type="checkbox"/> No	Contact Person for Tax & License Purposes:
Payroll Service Provider: <input type="checkbox"/> Yes <input type="checkbox"/> No	Contact Phone No:
Name of Payroll Service Provider:	Contact Email:
No. of Employees working inside city limits (include business owner):	
Describe your business activity within city limits:	

Business License Type (Check applicable license type)

<input type="checkbox"/>	General Business License	\$ 20.00
<input type="checkbox"/>	Non-profit	\$ 0.00
<input type="checkbox"/>	Rental General Business*	\$ 20.00
* If you own any rental property, please complete the Real Estate Rental section on the second page.		
<input type="checkbox"/>	Hawker/Peddler	\$ 20.00
<input type="checkbox"/>	General Business (Contractor)	\$ 20.00
<input type="checkbox"/>	Itinerant Vendor	\$ 500.00
<input type="checkbox"/>	Real Estate Broker	\$ 25.00
<input type="checkbox"/>	Real Estate Sales Agent	\$ 10.00
<input type="checkbox"/>	Street Artist License	\$ 20.00
<input type="checkbox"/>	Special Event License**	\$ 20.00
**Visit cityofhuntington.com for the Special Events, Fairs, and Festival Application.		
Liquor Retail Outlet (includes General Business License)		
<input type="checkbox"/>	Class A Store—Liquor License	\$1,120.00
<input type="checkbox"/>	Class B Store—Liquor License	\$1,120.00
Private Club (includes General Business License)		
<input type="checkbox"/>	Less than 1,000 Members	\$ 620.00
<input type="checkbox"/>	More than 1,000 Members	\$1,370.00
<input type="checkbox"/>	Fraternal, Veterans, or Non-Profit Social Club	\$ 495.00
Beer (includes General Business License)		
<input type="checkbox"/>	Brewery	\$ 520.00
<input type="checkbox"/>	Distributor	\$ 270.00
<input type="checkbox"/>	Dispenser or Club	\$ 120.00
<input type="checkbox"/>	Cold Package Carry-Out	\$ 120.00
<input type="checkbox"/>	Warm Pack Carry-Out	\$ 35.00
PROVIDE A COPY OF YOUR WV ABCA 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 (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	✓			✓

*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) _____	Email Address: _____	
Print Name: _____	Applicant Signature: _____	Date: _____

Payment for Business License	
<p>In-person: City Hall in Room 103, 800 5th Avenue, Huntington, WV 25701, and pay via cash, check, or Visa, Discover, or MasterCard. Please note that an additional 3.75% service fee (minimum of \$2.50) will be applied to all credit card transactions.</p> <p>Mail: City of Huntington Business License Tax, PO Box 1659, Huntington, WV 25717, and pay via check. Please make checks payable to "City of Huntington." Credit card payments will not be accepted through the mail.</p> <p>Online: email your application to finance@huntingtonwv.gov. Once your return has been processed, you will receive an email stating you can submit payment online at cityofhuntington.com via e-check (additional \$1.95 service fee) or Visa, Discover or MasterCard (additional 3.75% service fee, minimum of \$2.50 per transaction).</p>	<p style="text-align: center;">Use this QR code to pay after your application is processed</p> <div style="text-align: center;">  </div>

Note: Business and Occupation Tax Return and City Service Fee Return will be mailed quarterly once the business license has been obtained. For more information, visit cityofhuntington.com.

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 Entered: _____