



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

Any person who is engaging in any business activity in West Virginia must first have a West Virginia Registration Certificate from the West Virginia State Tax Division. You can obtain the certificate online by registering at www.business4wv.com.

Locations in Huntington: After finding a potential site, zoning regulations require that your business activity be permitted at your chosen location. Review zoning map by visiting cityofhuntington.com or contact Planning & Zoning office at planningdept@huntingtonwv.gov. In addition to a Business License, you may also need a Certificate of Occupancy, a Home Occupation Permit, a Mobile Food Vendor Permit, or an Outdoor Dining Permit, depending on the type of business you are operating.

Once you have received your West Virginia Business Registration Certificate, you can apply for a Huntington Business License at www.cityofhuntington.com, in-person RM 103, or by mail. The Business License is \$20. License fees are not prorated. Other license categories have additional license fees, such as real estate and businesses selling alcohol.

Steps to Obtain a Huntington Business License

1. Obtain a West Virginia Business Registration Certificate.
2. Complete the Business License application.
3. Pay the business license fee.
4. Submit your application and any required documentation.
 - I. Once you have submitted your completed application and paid the fee, your business license will be reviewed and once approved, the certificate will be mailed to you. Business Licenses expire on June 30 of each year, and you will be mailed a renewal notice in June each year.

Information for Specific Types of Businesses:

- Contractors and subcontractors must provide WV State Contractor's License, Certificate of General Liability Insurance with the City of Huntington listed as the certificate holder.
- Any person(s) who furnishes non-owner occupied a property for lease or rent for any purpose, which includes Tax Class 4 properties, is required to complete a Rental Registry Packet.
- Mobile Food Vendors (Food Trucks/Trailers) need to obtain a Mobile Food Vendor Permit from Planning Department prior to obtaining a business license
- Outdoor Dining on the public right-of-way must seek approval by the Planning Department.

Business and Occupation (B&O) Tax

- I. All businesses in Huntington must file Business and Occupation (B&O) Taxes.
- II. B&O Taxes are based on gross income (sales).
- III. B&O Tax Returns must be filed quarterly, due 30 days after the end of the filing period. Filing periods end on March 31, June 30, September 30, and December 31.

City Service Fee

- I. Five-dollar (\$5.00) per week per employee working within the city limits of Huntington.
- II. This fee applies to all individuals who report to work at a physical location or work from home within the City.
- III. The CSF is due for each week an employee worked, regardless of the number of hours worked.
- IV. Filing periods end on March 31, June 30, September 30, and December 31.



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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. See Business License Information for more information.

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 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 description of your business activity within city limits: _____	

Business License Category			
Check applicable license category:			
<input type="checkbox"/>	<input type="checkbox"/>	1	General Business License \$ 20.00
<input type="checkbox"/>	<input type="checkbox"/>	75	Rental General Business* \$ 20.00
* If you own any rental property please complete the Real Estate Rental section on second page.			
<input type="checkbox"/>	<input type="checkbox"/>	11	Hawker/Peddler \$ 20.00
<input type="checkbox"/>	<input type="checkbox"/>	79	General Business (Contractor) \$ 20.00
<input type="checkbox"/>	<input type="checkbox"/>	27	Itinerant Vendor \$ 500.00
<input type="checkbox"/>	<input type="checkbox"/>	28	Real Estate Broker \$ 25.00
<input type="checkbox"/>	<input type="checkbox"/>	29	Real Estate Sales Agent \$ 10.00
<input type="checkbox"/>	<input type="checkbox"/>		Street Artist License \$ 20.00
<input type="checkbox"/>	<input type="checkbox"/>		Special Event License** \$ 20.00
**Visit to cityofhuntington.com for the Special Events, Fairs, and Festival Application.			
Liquor Retail Outlet (Includes General Business License)			
<input type="checkbox"/>	<input type="checkbox"/>	62	Class A Store—Liquor License \$1,120.00
<input type="checkbox"/>	<input type="checkbox"/>	63	Class B Store—Liquor License \$1,120.00
Private Club (Includes General Business License)			
<input type="checkbox"/>	<input type="checkbox"/>	3	Less than 1,000 Members \$ 620.00
<input type="checkbox"/>	<input type="checkbox"/>	4	More than 1,000 Members \$1,370.00
<input type="checkbox"/>	<input type="checkbox"/>	5	Fraternal, Veterans, or Non-Profit Social Club \$ 495.00
Beer (Includes General Business License)			
<input type="checkbox"/>	<input type="checkbox"/>	65	Brewery \$ 520.00
<input type="checkbox"/>	<input type="checkbox"/>	6	Distributor \$ 270.00
<input type="checkbox"/>	<input type="checkbox"/>	7	Dispenser or Club \$ 120.00
<input type="checkbox"/>	<input type="checkbox"/>	8	Cold Package Carry-Out \$ 120.00
<input type="checkbox"/>	<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 <i>(Check all that apply)</i>				
<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 <i>(Attach additional sheet, if necessary)</i>					
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: _____

Payment for Business License
<p>In-person at 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% (minimum of \$2.50) service fee will be applied to all credit card transactions.</p>
<p>By mail to 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 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>


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: _____