



Contractor and Subcontractor Requirements

- 1) All General Contractors and Subcontractors will need to obtain a Huntington Business License before conducting business in the city limits.
 - a. The Business License is \$90.00 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.
 - 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) General Contractors will need to provide the City of Huntington with 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.
- 4) 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.
- 5) 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.
- 6) 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 1-800-982-8297.
- 7) 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: 304-696-5969
Inspections and Permits: 304-696-5905
Zoning: 304-696-4438

State Agencies:

WV State Tax Department: 1-800-982-8297
WV Division of Labor: 304-558-7890