



HOW TO START A NEW BUSINESS IN BISHOP

The City of Bishop welcomes you as a prospective business owner in our city. We also want you to know that the City of Bishop is committed in supporting the growth of our local business community.

Please review the following check list to help you start a new business in the City of Bishop

- ❖ **Business Licenses**
- ❖ **Federal and State Tax Information**
- ❖ **Fictitious Business Names**
- ❖ **State Resale Permit from the State Board of Equalization**
- ❖ **Local Code Requirements**
- ❖ **Occupational and Professional Licenses**
- ❖ **Nonprofit/Charitable Organizations**
- ❖ **Corporations or Businesses with Employees**

It is possible that some of these items may or may not be applicable to your type of business, or there may be additional requirements not listed above. Therefore, please allow yourself time to review your business license application with our Finance Department in case there are other requirements that you will need to complete in order to obtain your business license.

Feel free to contact the City of Bishop Finance Department with any question you may have. (760) 873-5863

Business Licenses

Chapter 5.04 of the City Municipal Code states that no person shall commence or carry on in the city any business without first having procured from the city a license to do so, or without complying with all other applicable regulatory measures contained in the code and all other ordinances of the city.

The business license is not a substitute for more specific licenses or permits required for certain businesses, nor does it indicate clearance or approval for zoning, fire code, occupancy, or any other City, County, State or Federal requirements.

Obtaining and Renewing the Business License

Business Licenses are issued on an annual basis by the Finance Department. You may download the Business License Application, or visit the City of Bishop Finance Department at the address listed below. Once you have completed your application, you may then mail in or drop off the completed form and required payment to:

Mailing Address: City of Bishop
Attn: Finance Department
PO Box 1236
Bishop, CA 93515

Physical Address: 377 West Line Street
Bishop, CA 93514

Phone: (760) 873-5863

Hours: M-F 8:00 am – 4:30 pm

Business License Fees

Business license fees are set by resolution. No person shall engage in or carry on any business within the city without first having paid to the city the fee amount.

Business License Fee Schedule *(please see full fee schedule for fees of specialty businesses)*

Four Employees or less and not otherwise specified	\$41.00 annually
Five Employees, less than ten, and not otherwise specified	\$121.00 annually
Ten Employees or more and not otherwise specified	\$201.00 annually
Having no Fixed or Permanent Residence in City which conducts business daily in the City	\$51.00 annually per vehicle/or person
Having no Fixed or Permanent Residence in City which does not conduct business daily in the City	\$51.00 Daily or \$400 annually each vehicle/or person
Contractors and Subcontractors	\$101.00 annually
Professions	\$41.00 annually

***Please note each business license has an additional \$1.00 fee effective 1/1/2013.** (Included in the price above.) The state Senate created a new state mandated local program by enacting S.B.1186 which requires local agencies to collect an additional one dollar fee for business licenses, continuing until 12/31/2018. This fee is to fund Certified Access Specialists (CASp) services. CASps work for local jurisdictions to help the public facilitate compliance with construction-related accessibility requirements.

Federal and State Tax Information

There are three primary types of business taxes at the federal level: income taxes, employment taxes, and excise taxes. In general, these taxes are determined by the type of business and its legal structure.

Income Taxes - All businesses (except partnerships) must file an annual income tax return. Federal Income tax is a "pay-as-you-go" tax, meaning taxes must be paid as income is received throughout the year. Often, this means making regular payments of estimated taxes during the year.

Employment Taxes - Employment taxes apply to individuals who work for themselves and businesses which have additional employees. Self-employment taxes contribute to social security system coverage, including retirement and disability benefits as well as Medicare. For businesses with multiple employees, the employer is responsible for employment taxes including social security and Medicare taxes, federal income taxes, and federal unemployment taxes.

Excise Taxes - Excise taxes may also apply to certain businesses; more information on excise taxes is available from the Internal Revenue Service (IRS).

State Taxes

At the California state level, there are three primary taxing agencies:

The Franchise Tax Board (FTB) – The Franchise Tax Board administers personal and corporate income and franchise taxes.

The State Board of Equalization (BOE) – The State Board of Equalization issues seller's permits and is responsible for the administration and collection of the state's sales and use, fuel, alcohol, tobacco, and other special taxes and fees.

The Employment Development Department (EDD) – The Employment Development Department issues employer account numbers and administers state payroll taxes, including Unemployment Insurance, Employment Training Tax, State Disability Insurance, and California Personal Income Tax withholding.

Fictitious Business Names

The County of Inyo requires that local businesses file a Fictitious Business Name statement, also sometimes referred to as a "dba" or "doing business as" statement. If a business is to be operated under an assumed name, the name under which it proposes to operate should be filed with the Inyo County Clerk's Office. Prior to filing the assumed name, contact the office of the County Clerk to determine if any other business is presently operating under the name.

Inyo County Clerk
168 N. Edwards Street
PO Drawer F
Independence, CA 93526

Corporations or LLCs must also provide a copy of their Articles of Incorporation filed with the Secretary of State with their Fictitious Business Name statement

State Resale Permit from the California State Board of Equalization

The California State Board of Equalization administers the state's sales and use, fuel, alcohol, tobacco, and other taxes, and for the collection of fees that fund specific state programs.

Your business may need permits, such as a State Resale Permit for a retail business, from the California State Board of Equalization, or you may also be required to obtain a Seller's Permit. For more information, please contact your local California State Board of Equalization district office. www.boa.ca.gov

Local Code Requirements

The City of Bishop has requirements for local businesses in a number of categories, including:

- Zoning
- Parking
- Signage
- Building
- Fire Safety
- Waste Management

These requirements vary based upon the type and location of the business. You may contact the City of Bishop for more information.

Occupational and Professional Licenses

The City of Bishop also requires additional permits, licenses or fees for certain businesses in Bishop. Please see the items listed below.

Restaurants, Businesses Involving Foods

Any firms involved in the handling, processing, packaging and warehousing of foods must have Health Permits, which are issued by the Inyo County Environmental Health:

Inyo County Environmental Health Department
Inyo County Annex,
168 N. Edwards St.
PO Box 427
Independence, CA 93526
Phone: (760) 878-0264, 878-0238
Fax: (760) 878-0239
Email: mmoskowitz@inyocounty.us

Restaurants, Businesses Involving Alcoholic Beverages

Information about licenses and fees pertaining to the sale, transportation or storage of alcoholic beverages can be obtained from the California Department of Alcoholic Beverage Control (ABC).

Nonprofit / Charitable Organizations

California Nonprofit, Nonstock corporations organized for religious, charitable, social, educational, recreational or similar purposes are formed pursuant to the Nonprofit Corporation Law, commencing with California Corporations Code section 5000. For information on California Nonprofit, Nonstock Corporations, contact:

Organization of California Nonprofit, Nonstock Corporations Secretary of State Business Programs Division 1500 11th Street, 3rd Floor Sacramento, CA 95814 (916) 657-5448

Corporations or Businesses with Employees

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways. This is a free service offered by the Internal Revenue Service.

Change of Ownership or Structure Generally, businesses need a new EIN when their ownership or structure has changed. Refer to "do you need a new EIN" at the below IRS website to determine if this applies to your business. You can apply for an EIN on-line at: www.irs.gov/businesses/small.

Obtaining information from the Bureau of Labor Statistics and Occupational Safety and Health Administration

You can obtain information on laws that relate to employers and safety at the following websites:

United States Department of Labor Bureau of Labor Statistics www.bls.gov

Occupational Safety and Health Administration (OSHA) www.osha.gov

Thank you for reviewing our "How to Start A Business in the City of Bishop" informational sheet. Please call the City of Bishop Finance Department at (760)873-5863 if you have questions or need additional information. We wish you luck in opening your business in the City of Bishop!