

BUS-13 – Business Licenses – Overview

This article is for informational purposes only.

Every business in Tennessee with business taxable receipts of over \$3,000 must obtain a business license. Business licenses are issued by the county clerk and city official (if the city imposes business tax) of the county and city in which the business is located. If a business is located in a city that has enacted the municipal-level business tax and its annual gross receipts are \$3,000 or more, a city business license is required as well. Business licenses must be displayed at the taxpayer's business location.

Businesses with taxable receipts between \$3,000 and \$9,999 are required to obtain only a minimal activity license. The license is \$15, and it must be renewed each year for \$15. Taxpayers with a minimal activity license are not required to register for and pay business tax.

Businesses with taxable receipts of \$10,000 or more must obtain a standard business license. Standard license holders must register, file a return, and pay at least the minimum \$22 business tax. The standard license is fee \$15. The standard license is automatically renewed upon filing and payment of business tax owed.

Reference: Tenn. Code Ann. § 67-4-723.