

## **BUS-69 – Pest Control Companies**

*This article is for informational purposes only.*

Pest control companies are Class 4 taxpayers for business tax purposes. As such, pest control companies must not only register for and get business licenses for each in-state location, but they also must register for and get business licenses for each jurisdiction in which they have more than \$50,000 in gross receipts.

Reference: Tenn. Code Ann. § 67-4-708.