

Registration and Licensing

If you are subject to the business tax, you must register to pay the tax. This application can be submitted electronically using the [Tennessee Taxpayer Access Point \(TNTAP\)](#). The state administered business tax is a tax based upon business gross receipts, which is due annually. Your business tax due date is the 15th day of the fourth month after your fiscal year ends. Please also note a separate \$15 business license registration fee must be paid to the county and/or municipal clerk for each new business. Once you register for business tax, please contact the individual county and/or municipal clerk to arrange for payment of this required fee and to obtain your business license. It takes up to 10 business days for the Department of Revenue to register your business.

If you have an in-state location with sales of more than \$3,000, you must obtain a minimal activity license or a standard license from your county and/or municipal clerk. You are not allowed to operate until your required license is obtained and posted in your business' location. If you are an out-of-state taxpayer, you are not required to get a license. Business owners should contact their local county or municipal clerk for information about getting a business license.

Minimal Activity License

If your taxable sales at any given location are more than \$3,000 but less than \$10,000, you are required to obtain a minimal activity license from the county, and if applicable, the city of your location. The minimal activity license is subject to an annual \$15 fee and must be renewed each year.

Standard Business License

If you are located in Tennessee and are subject to the business tax (i.e., your taxable sales are \$10,000 or more), you must obtain a standard business license from your county clerk before conducting business. If you are located in a city that imposes the business tax, you must also obtain a license from your city official. If your business has multiple locations, you must have a standard business license for each location. The licenses must be displayed and are nontransferable.

You must pay an initial \$15 fee for each license obtained from your county clerk and if applicable your city official. The license will expire 30 days after your return is due, but will be automatically renewed after you have filed your return and remitted the tax due to the Department of Revenue.