

# How to Start a Business In South Lake Tahoe

## Resource Guide

*This booklet contains information, agency contacts, forms and instructions to get a business started in the Lake Tahoe South Shore region whether your business is located in California or Nevada.*

Prepared by



**TahoeChamber.org**

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## INTRODUCTION

Are you “all set” to start your new business? Do you have a business plan or are you starting from scratch? Whether you are ready-to-go or need a little help, both California and Nevada have web sites to assist you in getting your business up and running. In addition, the federal government through the Small Business Administration ([www.sba.gov](http://www.sba.gov)) is a valuable resource for assistance, including funding.

**This booklet is primarily intended for small businesses.** Corporations and Limited Liability Partnerships (LLC, LP and LLP) may also obtain useful information from this booklet. However, corporations and partnerships generally require (but not always) additional forms and submittals not covered by this booklet and generally require the advice of legal counsel. (**See Appendix A** for business type descriptions).

**This booklet is not intended to replace your own research and due diligence** to ensure you have submitted all of the necessary forms and paperwork and obtained all the necessary licenses to appropriately conduct your business. However, this booklet should be able to point you in the right direction and provide you with the majority of the information you need to get your business up and running.

### *Where to go for help?*

#### **Lake Tahoe South Shore Chamber of Commerce ([www.tahoechamber.org](http://www.tahoechamber.org))**

The Lake Tahoe South Shore Chamber of Commerce (TahoeChamber) is here to help get your business started in the South Shore. This booklet is produced by TahoeChamber and we are standing by to answer questions about operating your new business. Check the Chamber's website to keep in touch with events and programs hosted by the Chamber. For example, the Chamber hosts forums to discuss issues of concern to local businesses and also hosts regular luncheons and after-hours mixers to provide opportunities for business owners and managers to network and share ideas.

#### **Tahoe Tactical Team (<http://www.tahoechamber.org/tahoe-tactical-team>)**

The Tahoe Tactical Team (TTT) is a grant funded business coaching program provided in partnership with the City of South Lake Tahoe. The TTT provides educational workshops and one-on-one coaching services in various areas including financial planning, operations, business viability, marketing, and strategic planning to qualified individuals.

#### **Small Business Development Center (<http://sierrasbdc.com>)**

The Sierra Small Business Development Center (SSBDC) is a program that provides free consulting and training designed to help existing and new businesses. For new businesses, they can help identify funding options and walk you through the steps that will turn your idea into a successful venture. For existing businesses they can assist in strategizing expansion plans and accessing capital to position you for sustainable growth. The SSBDC's free one-on-one consulting topics include: strategic planning, cash flow management, feasibility, social media, site selection, marketing, operations, human resources, and other specialty programs for small businesses and startups in the service area.

**SCORE® ([www.score.org](http://www.score.org))**

SCORE® is a nationwide organization of active and retired business men and women who volunteer their services to assist small businesses and entrepreneurs. SCORE® provides free business counseling and offers free and low-cost workshops on a variety of business topics. California Score® Sacramento Chapter [www.sacramento.score.org](http://www.sacramento.score.org) (Ph: 916-635-9085). Nevada Score® Reno Chapter [www.score-reno.org](http://www.score-reno.org) (Ph: 775-784-4436)

**NOTE: DOCUMENTS FILED WITH GOVERNMENT AGENCIES ARE PUBLIC RECORD, DO NOT INCLUDE YOUR SOCIAL SECURITY NUMBER UNLESS REQUIRED TO DO SO.**

## FILING REQUIREMENTS OVERVIEW

### CALIFORNIA BUSINESSES – State Requirements

#### *The State of California*

#### Contact Information

California Secretary of State  
1500 11th Street  
Sacramento, CA 95814  
Main Number: (916) 653-7244  
Recorded Information (916) 657-5448  
Website: [www.sos.ca.gov](http://www.sos.ca.gov)  
Business Portal: [www.sos.ca.gov/business/business](http://www.sos.ca.gov/business/business)

If you are starting a business in the State of California, there are many resources available to assist you. For more info, visit [www.sos.ca.gov/business/be/starting-a-business.htm](http://www.sos.ca.gov/business/be/starting-a-business.htm).

#### Forms, Licenses & Permits Information

To see if you need a specialty license visit <http://www.ca.gov/Work/Licenses.html>

- Step 1:** Get a Business Plan. For help on a business plan, the SOS advises getting help from the Small Business Administration website ([www.sba.gov](http://www.sba.gov)); click on the link to <https://www.sba.gov/writing-business-plan>
- Step 2:** Pick an appropriate location for your business, visit [www.business.ca.gov](http://www.business.ca.gov)
- Step 3:** Choose the appropriate business structure (See **Appendix A**)
- Step 4:** File appropriate tax and employer identification documents. Various forms are required depending on your business type. Visit the State Board of Equalization for more information: [www.boe.ca.gov](http://www.boe.ca.gov)

The **Franchise Tax Board** ([www.ftb.ca.gov](http://www.ftb.ca.gov)) administers personal and corporate income and franchise taxes for the State of California. Contact them at (800) 852-5711 and select option 5 for operator assistance.

The **Internal Revenue Service** ([www.irs.ustreas.gov](http://www.irs.ustreas.gov)) issues **federal employer identification numbers** and administers federal payroll & income taxes, including social security, Medicare, federal unemployment insurance.

The **State Board of Equalization** ([www.boe.ca.gov](http://www.boe.ca.gov)) issues **sellers and sales tax permits** and administers the collection of the taxes including, fuel, alcohol, tobacco, and others. For more information call 1-800-400-7115.

The **Employment Development Department** ([www.edd.ca.gov](http://www.edd.ca.gov)) issues employer account numbers (**state employer identification numbers**, SEINs, state ID numbers, or reserve account numbers) and administers California's payroll taxes, including Unemployment Insurance, Employment

Training Tax, State Disability Insurance, and California Personal Income Tax withholding. For more info call (888) 745-3886.

**Step 5:** There are MANY business types that require special licenses (physicians, accountants, engineers, contractors, nurses, and cosmetologist). To verify whether you need a specialized license, check with the California Department of Consumer Affairs (<http://www.dca.ca.gov>) (800) 952-5210.

**To obtain a local business license for businesses in California, see sections in this booklet titled “El Dorado County” and “The City of South Lake,” for more information.**

## **California Agency Contact List**

### **Secretary of State**

Business Programs Division  
1500 11<sup>th</sup> Street  
Sacramento, CA 95814  
(916) 657-5448

**Website:** [www.sos.ca.gov](http://www.sos.ca.gov)

### **State Board of Equalization Headquarters**

450 N. Street (Mail to: P.O. Box 942879)  
Sacramento, CA 94279-001  
(800) 400-7115

**Website:** [www.boe.ca.gov](http://www.boe.ca.gov)

### **State Employment Development Department**

Taxpayer Assistance Center  
3321 Power Inn Road, Suite 220  
Sacramento, CA 95826  
(888) 745-3886.

Send correspondence to:  
800 Capitol Mall, MIC 83  
Sacramento, CA 95814

**Website:** [www.edd.ca.gov](http://www.edd.ca.gov)

### **State Franchise Tax Board**

Business Entities Division  
P.O. Box 942857  
Sacramento, CA 94257  
(800) 852-5711 or (916) 845-7033

**Website:** [www.ftb.ca.gov](http://www.ftb.ca.gov)

# CALIFORNIA BUSINESSES – County Requirements

## *El Dorado County*

### Contact Information

Business License Information Contact  
Department of Treasurer/Tax Collector  
360 Fair Lane  
Placerville, CA 95667  
Tax Collector's office at 530-573-3011 (Tahoe)  
Tax Collector's office 530-621-5800 (Placerville)  
Website: [www.edcgov.us/](http://www.edcgov.us/)

### Forms, Licenses & Permits Information

**Step 1** Start by obtaining **filing a Fictitious Name Statement Form with the County Clerk's Office.**

**Business License:** To avoid delays in the issuance of your business license, please follow the application STEPS below. Please note: Steps 3 through 6 **require** various departments to **sign off** in the appropriate boxes on the application before it is returned to the Tax Collector's office for processing and final issuance of the license.

**Step 2** Obtain a **business license application package from the website** or go to the County offices.

- 1) Get application.
- 2) Read and follow all the steps listed here.
- 3) File the completed application with the Tax Collector's office, with all the sign-offs from all applicable departments.

**Step 3** Write your assessor's parcel number (APN) on your application in the space provided.

**Note: the following steps (3 through 7) if applicable, require the applicant to go to the specific department in person.**

**Step 4** **Go to Planning and Building departments.** All business license applications for businesses located in El Dorado County must be signed off by the Planning and Building Department. Please note: The So. Lake Tahoe office hours are 8:00am to 11:30am, appointments are available at 1:00pm, 2:00pm and 3:00pm, for more info call (530) 573-3448 and the Placerville office hours are 8:00am to 4:00pm; for more info call (530) 621-5355. Afternoon appointments are available.

**Step 5** If applicable, **go to Environmental Health Department.** The businesses listed on the next page **require** Environmental Health Department sign-off and may require a separate Environmental Health permit: For more info, call (530) 573-3450 (So. Lake Tahoe) or (530) 621-5300 (Placerville).

- Restaurants and businesses handling food (including prepackaged)

- Businesses installing, pumping or repairing septic tanks
- Businesses using or storing paint and/or other chemicals

- Step 6** **Go to El Dorado County Fire Department.** Businesses operating in a commercial or industrial zone **require** local fire department approval. Call Lake Valley Fire Protection District at (530) 542-6163 to determine which fire station should sign off your application.
- Step 7** **Go to the Sheriff's Department only** if you have an itinerant businesses or require other Special Business License (See "Requirements for Special Business Licenses" next page). For more info, call (530) 573-3000 (So. Lake Tahoe) or (530) 621-5655 (Placerville).
- Step 8** **Go to the Recorder's Office to file Fictitious Business Name** (530) 573-3409 (So. Lake Tahoe) or (530) 621-5490 (Placerville).
- Step 9** **Go to the Tax Collector's Office** with your completed forms and file your business license and pay your fee. Return your **completed** business license **application** with \$33.00 (or appropriate amount for special licenses) to the Tax Collector's office. For more info, call Tax Collector's office (530) 573-3011 (So. Lake Tahoe) or 530-621-5800 (Placerville).

The general business license fee is \$33.00 annually. Special fees of \$131.00 are for secondhand dealers and pawnbrokers, fortunetelling, and carnivals. There is a special fee of \$16.00 for Christmas tree lots.

When the completed application and the appropriate fee are received, the business license will be sent to the mailing address on the application within seven (7) working days.

## REQUIREMENTS FOR SPECIAL BUSINESS LICENSES

**ENVIRONMENTAL HEALTH APPROVAL:** Restaurants and other businesses handling food require Health permits from Environmental Health, (530) 621-5300 in Placerville and (530) 573-3450 in South Lake Tahoe.

**SHERIFF'S APPROVAL (CIVIL):** Door-to-door soliciting and sales, itinerant businesses, adult-related establishments, massage parlors, and massage therapists may require the Sheriff's approval. Sheriff's Department, Civil Division, (530) 621-5655.

**SHERIFF'S APPROVAL (ADMINISTRATIVE):** Second hand dealers, pawnbrokers, cardrooms, and fortune-telling require the Sheriff's approval. Sheriff's Department, Administrative/Backgrounds Section, (530) 621-5665.

**CENTRAL DISPATCH APPROVAL:** Criminal Alarm Systems require California Department of Consumer Affairs license and the approval of Central Dispatch at the Sheriff's Office, (530) 621-5564.

**BOARD OF SUPERVISOR'S APPROVAL:** Outdoor music festivals, carnivals, community antenna television systems, cardrooms, river rafters, boarding homes, and ambulance services require Board of Supervisor approval, (530) 573-7918. Cardroom applications to be obtained from the Chief Administrative Office, (530) 621-5567.



## CALIFORNIA BUSINESSES – City Requirements

### *The City of South Lake Tahoe*

#### Contact Information

City of South Lake Tahoe (City Hall is at the Airport)  
1901 Airport Road  
South Lake Tahoe, CA 96150  
Phone: 530-542-6000  
Website: [www.cityofslt.us](http://www.cityofslt.us) (Business Resource Center)

#### Forms, Licenses & Permits Information

**All businesses and professions** that operate within the jurisdictional boundaries of the City of South Lake Tahoe **must** obtain a **Business and Professions license**. The business license fiscal year is from July 1 to June 30.

New businesses **estimate their gross revenues** from the business starting date to the end of the fiscal year in order to determine the tax due. Business licenses are renewed each year, and the application process includes providing actual gross revenues for the previous year and remitting the corresponding tax. **Tax rates** are determined by the type of business and are outlined on the Application form.

NEW businesses use the **Business and Professions License Application**). A \$49.50 administrative fee is added to the tax fee.

When you need to renew your business license you can do so online, or by filling out the renewal form available on the City's website or from City Hall.

#### Lodging properties (including vacation rental)

All transient lodgings (rentals for a period of 30 consecutive days or less) are subject to the Transient Occupancy Tax (TOT) and South Lake Tahoe Tourism Improvement District (SLT TID) fee. The Transient Occupancy Tax (TOT) is a ten percent (10%) tax that is applied to the rent and paid by the guest (TOT is 12% at specific redevelopment properties). The SLT Tourism Improvement District fee is \$3.00 per night for hotels/motels and \$4.50 per night for timeshares and agent-managed vacation home rentals. This fee is also paid by the guest.

On a **monthly basis**, **tax reporting forms** are sent out to all hotels/motels and vacation home rental agencies to report tax collected for the month. Vacation home rental owners receive the tax reporting forms quarterly (in March, June, September, and December). **The tax is then remitted to the City.**

The TOT reporting forms and refund applications can be found on the City's forms page in the finance department.

Vacation rental permits can also be renewed on-line through the City's *eGovPlus* program. Hotel/Motel customers claiming NO EXEMPTIONS may also file and pay their monthly transient occupancy tax returns online. Full reporting for customers claiming exemptions will be available and offered at a later date.

## NEVADA BUSINESSES – State Requirements

### *The State of Nevada*

#### Contact Information – Secretary of State & Department of Taxation

Secretary of State  
Main Office - Capitol Building  
101 N. Carson Street, Suite 3  
Carson City, NV 89701-3714  
Phone: 775-684-5708  
Fax: 775-684-5724  
Email: [sosmail@sos.nv.gov](mailto:sosmail@sos.nv.gov)  
Website: [www.nvsos.gov](http://www.nvsos.gov)

Department of Taxation  
1550 Parkway, Suite 115  
Carson City, NV 8970  
Phone: 775-684-2000  
Fax: 775-684-2020  
[www.nevadatax.nv.gov/web](http://www.nevadatax.nv.gov/web)

#### Contact Information – Nevada Small Business Development Center

If you are starting a business in the State of Nevada, there are many resources available to assist you. **The best place to start is the Small Business Development Center.** Good information is on their website at [www.nsbdc.org](http://www.nsbdc.org).

LTSS Chamber of Commerce Office  
Stateline, NV 89449  
Phone: 775-588-1728  
Fax: 775-588-1941  
Email: [info@sbdc.net](mailto:info@sbdc.net)

College of Business - UNR  
Ansari Business Building, Room 411  
Reno, Nevada 89557-0032  
Phone: (775) 784-1717  
Fax: (775) 784-4337  
Email: [nsbdc@unr.edu](mailto:nsbdc@unr.edu)

The Nevada Small Business Development Center (NSBDC) is a statewide resource for business assistance, providing a unique array of services, expertise and training in all areas including starting, growth, and development of a business. The NSBDC also offers information and guidance in understanding and complying with environmental and safety regulations. In addition, the NSBDC provides useful information and analyses of the economy, environment and demographic data to help businesses, government and other organizations promote economic growth in their communities.

The NSBDC is Nevada's premier economic development resource with a network of facilities throughout the state providing the expertise, knowledge and innovative training necessary to help start-up and ongoing businesses succeed.

#### Forms, Licenses & Permits Information

- Step 1** Get a Business Plan (See Small Business Development Center for help)
- Step 2** Choose business type (See **Appendix A**)
- Step 3** File appropriate forms for **State Business License, Fictitious Name, and applicable Sales Tax Permit & Federal Employer Identification Number.**

##### **State of Nevada Business License**

Businesses in Nevada need a State Business License (aka Nevada Business Registration form) to operate in Nevada. However, if you operate a business **inside your home** you don't need a Business License until you reach a

certain income level (the amount changes every year, check the website for more information). The application can be obtained from the Nevada Department of Taxation 1-866-962-3707 or from [www.tax.state.nv.us](http://www.tax.state.nv.us)

### **Fictitious Name Certificate**

Contact Douglas County Clerk's Office at 775-586-7226 (see Douglas County Section) or <http://cltr.co.douglas.nv.us/clerk/ffn3pane.shtm>.

A Fictitious Name Certificate is needed for all business that do business using a name different from their own. File for the certificate with the office of the county clerk in the county where you do business (Douglas County). To ensure that the name you have chosen has not been used before, you must check with the Secretary of State, even if you do not plan to incorporate. You should also check the Fictitious Name filings in the county clerk's office in the county where you will do business.

### **Nevada Sales Tax Permit or Exemption**

Each business that sells tangible personal property to consumers must collect sales tax and remit it to the Nevada Department of Taxation. The fee for the permit typically is \$15 plus a security deposit based on projected quarterly sales. **The minimum deposit is \$100**, or anticipated monthly taxable sales multiplied by 3-6 months multiplied by current sales tax rate in your constituency, whichever is higher. If the business is a wholesaler or sells to nonprofit organizations, sales tax does not have to be collected, but a sales tax permit is still required. The forms can be downloaded at: <http://www.tax.state.nv.us/forms.htm>

### **Federal Employer Identification Number (FEIN)**

Everyone doing business in Nevada must have a taxpayer identification number for use in payroll and income tax reporting. It is usually called the **employer identification number (EIN)**. Sole proprietors generally use their **social security number**, but sole proprietors must also have EINs if they pay wages to one or more employees.

To apply for an EIN, obtain from the Internal Revenue Service a copy of Form SS-4. **There is no fee.** First time filers ONLY may call (800) 829-4933. All others must call (800) 829-1040. The Internal Revenue Service has a website at [www.irs.gov](http://www.irs.gov) which has forms that can be printed out.

## NEVADA BUSINESSES – County Requirements

### *Douglas County*

Douglas County **does not require** a County Business License.

### Contact Information

Douglas County Clerk's office  
1616 8<sup>th</sup> Street (Old Courthouse, 2<sup>nd</sup> Floor)  
PO Box 218  
Minden, NV 89423-9016  
Phone: 775-782-9014 or 775-586-7226 (So. Lake Tahoe number)  
Fax: 775-782-9016  
Office Hours: 9:00 a.m. to 5:00 p.m.

### Forms, Licenses & Permits Information

#### Required Filing:

The forms listed below are required needed for your Douglas County business.

#### Description of forms:

1. Douglas Certificate of Business Fictitious Firm Name  
The Fictitious Business Certificate basically registers the business name with the County and must be renewed every five years.
2. Douglas County Assessor Personal Property Declaration Form  
Describes the type of equipment used by your business.
3. Douglas County Sheriff's Dept Office Business Data Letter  
Provides the Sheriff's Department with important information about your business
4. Douglas County East Fork Fire Protection District  
Provides the Fire Protection District with important information about the types of chemicals (if any) used or stored by your business which allows fire officials to be better prepared should a fire occur in your area.

## OVERVIEW OF AGENCY CONTACT LIST

### **California Secretary of State**

1500 11th Street  
Sacramento, CA 95814  
Main Number: (916) 653-7244  
Recorded Information (916) 657-5448  
Website: [www.sos.ca.gov](http://www.sos.ca.gov)

### **El Dorado County, California**

Department of Treasurer/Tax Collector  
360 Fair Lane  
Placerville, CA 95667  
Tax Collector's office at 530-573-3011 (Tahoe)  
Tax Collector's office 530-621-5800 (Placerville)  
Website: <https://www.edcgov.us/TaxCollector/>

### **City of South Lake Tahoe, California**

1901 Airport Road (City Hall is at the Airport)  
South Lake Tahoe, CA 96150  
Phone: 530-542-6000  
Website: [www.cityofslt.us](http://www.cityofslt.us)

### **Nevada Secretary of State**

101 N. Carson Street, Suite 3  
Carson City, NV 89701-3714  
Phone: 775-684-5708  
Fax: 775-684-5724  
Website: [www.nvsos.gov/](http://www.nvsos.gov/)

### **Nevada State Department of Taxation**

1550 Parkway, Suite 115  
Carson City, NV 8970  
Phone: 775-684-2000  
Fax: 775-684-2020  
[www.nevadatax.nv.gov/web](http://www.nevadatax.nv.gov/web)

### **Douglas County Clerk's Office, Nevada**

1594 Esmeralda Ave., Room 105 (Send Mail to PO Box 218)  
Minden, NV 89423-0218  
Phone: 775-782-9014 or 775-586-7226 (So. Lake Tahoe number)  
Fax: 775-782-9016  
Website: <http://cltr.co.douglas.nv.us/>

### **Small Business Development Centers ([www.nsbdc.org](http://www.nsbdc.org) & [www.sbdc.net](http://www.sbdc.net))**

To schedule an appointment with one of the SBDC consultants, please email:  
[info@sbdc.net](mailto:info@sbdc.net)

### **Nevada & California (Tahoe) SBDC**

TahoeChamber Office  
Stateline, NV 89449  
Phone: 775-588-1728 (Craig Hollingsworth)  
Fax: 775-588-1941

### **California SBDC**

1410 Ethan Way  
Sacramento, CA 95825 (serving Tahoe)  
Phone: (916) 563-3210  
Fax: (916) 563-3266

## **APPENDIX A – Business Type Descriptions**

### **Sole Proprietorship**

A sole proprietorship is set up to allow an individual to own and operate a business. A sole proprietor has total control, receives all profits from and is responsible for taxes and liabilities of the business. If a sole proprietorship is formed with a name other than the individual's name (example: John Smiths Fishing Shop), a **Fictitious Business Name Statement must be filed with the county where the principal place of business is located. No formation documents are required to be filed with the Secretary of State.** Other state filings may be required depending on the type of business.

### **Corporation**

A domestic corporation generally is a legal entity which exists separately from its owners. While normally limiting the owners from personal liability, taxes are levied on the corporation as well as on the shareholders. The sale of stocks or bonds can generate additional capital and the longevity of the corporation can continue past the death of the owners. Legal Counsel should be consulted regarding the variety of options available for formulation For more info, go to [www.sos.ca.gov/business/corp/corp\\_faq.htm](http://www.sos.ca.gov/business/corp/corp_faq.htm)

### **Limited Liability Company**

A domestic limited liability company (LLC) generally offers liability protection similar to that of a corporation but is taxed differently. Domestic limited liability companies may be managed by one or more managers or one or more members. In addition to filing the applicable documents with the Secretary of State, an operating agreement among the members as to the affairs of the limited liability company and the conduct of its business is required. The limited liability company does not file the operating agreement with the Secretary of State but maintains it at the office where the limited liability company's records are kept.

### **Limited Partnership**

A domestic limited partnership (LP) may provide limited liability for some partners. There must be at least one general partner that acts as the controlling partner while the liability of limited partners is normally limited to the amount of control or participation they have engaged in. General partners of a limited partnership have unlimited personal liability for the partnership's debts and obligation. For more info, go to [www.sos.ca.gov/business/lp/lp\\_faq.htm](http://www.sos.ca.gov/business/lp/lp_faq.htm)

### **General Partnership**

A general partnership (GP) must have two or more persons engaged in a business for profit. Except as otherwise provided by law, all partners are liable jointly and severally for all obligations of the partnership unless agreed by the claimant. Profits are taxed as personal income. Filing is **optional**. Click here for [www.sos.ca.gov/business/gp/gp\\_faq.htm](http://www.sos.ca.gov/business/gp/gp_faq.htm)

### **Limited Liability Partnership**

A limited liability partnership (LLP) is a partnership that engages in the practice of public accountancy, the practice of law or the practice of architecture, or services related to accountancy or law. A limited liability partnership is required to maintain certain levels of insurance as required by law.