

BASICS OF BUSINESS

Licenses and Certificates

CalGOLD (<https://www.calgold.ca.gov/>) provides information about licenses and permits by city, county, state and business type. It is funded by the California Governor's Office of Business and Development.

The following list is a copy of the results found for the city of San Luis Obispo under General Business. You may specify a particular city and business type in CalGOLD for more specific results.

Typical licenses and permits that could apply to your business are:

Building and Construction Permit

Required for all new and remodeling construction, including change of occupancy.

Business License - Business Tax Certificate

Required for all entities doing business within city limits. See "County Unincorporated" for businesses located outside of city limits.. If conducting business out of your home, contact the Planning Division of the Community Development Department. Businesses engaged in the sale and/or preparation of food products require a certificate issued by the County Health Environmental Department. Adult entertainment establishments and Massage establishments require a permit from the Police Department

Fire Prevention Information/Inspection

Businesses may be subject to a yearly inspection of facility - annual fee may be charged.

Home Occupation Permit

Required for home-based businesses

Land Use Permit/Zoning Clearance

Example: zone change, variance, conditional use permit. Required if business located within incorporated city limits.

Police Permits/Licenses

The police department may issue special permits/licenses for burglar alarms, massage/adult businesses, peddlers, second-hand dealers, pawnbrokers, places of entertainment, solicitors, firearms/ammo sales, taxicabs, etc. Requirements vary.

Business Personal Property

Property used in the operation of a business such as machinery, equipment, trade fixtures, etc. is taxable and subject to assessment. Business operations need to file a Business Property Statement annually with the Assessor declaring property on hand as of January 1 of each year. Generally, those businesses with personal property and fixtures with a cost less than \$100,000 are not required to file a property statement.

Fictitious Business Name - Doing Business As Statement

A Fictitious Business Name (FBN) or Doing Business As (DBA) statement is required when the business name does not include the surname of the individual owner(s) and each of the partners; or the business name suggests the existence of additional owners; or the nature of the business is not clearly evident by the name of the business. For example, Bill Smith and Sons Plumbing would require a FBN because the name implies additional owners, Bill Smith Plumbing does not require a FBN. Bill Smith Industries would require a FBN because it does not identify the nature of the business.

Hazardous Materials / Waste Management Program

Subject to local CUPA/HMUPA (Certified Unified Program Agency and Hazardous Materials Certified Unified Program Agency) and accidental release program if handling any hazardous materials, generating or treating hazardous waste, storing in above ground or underground storage tanks.

Environmental Health units regulate and monitor hazardous materials in the County, assure the safety of food and water, housing, recreational facilities, solid and liquid waste disposal operation. SLO County Division of Environmental Health is the CUPA.

Corporation, Company or Partnership Filings

If you are considering becoming a corporation, (either stock or nonprofit), a limited liability company or a partnership (limited, or limited liability), you must file with the Secretary of State's Office. Also, if you are conducting business as one of the following, you must file a bond with the Secretary of State's Office: immigration consultant, credit services organization, dance studio, discount buying organization, employment agency, employment counseling service, invention developer, job listing service, nurses registry, or auctioneer or auction company.

Occupational Safety and Health Information

Businesses with employees must prepare an Injury and Illness Prevention Plan. The state provides a no-fee consultation service to assist employers with preventing unsafe working conditions and workplace hazards.

Registration Form for Employers

Required to file a registration form within 15 days after paying more than \$100.00 in wages to one or more employees. No distinction is made between full-time and part-time or permanent and temporary employees in meeting this requirement.

Permit (Seller's Permit)

All businesses selling or leasing tangible property must obtain a Seller's Permit.

State Income Tax Information

Businesses should obtain the appropriate State income tax forms from the Franchise Tax Board. All businesses are required to submit a Business Income Tax statement annually.

Wage/Hour Laws

Businesses with employees must comply with laws establishing minimum standards for wages, hours and working conditions.

Workers' Compensation Information

Businesses with employees must maintain Workers' Compensation Insurance coverage on either a self-insured basis, or provided through a commercial carrier, or the State Workers' Compensation Insurance Fund.

Employer Identification Number (EIN or SSN)

Employers with employees, business partnerships, and corporations, must obtain an Employer Identification Number from the Internal Revenue Service.

Proof of Residency Requirement

Employees hired after November 6, 1986 must provide proof of eligibility to work in the United States. The Immigration and Naturalization Service will provide employers the requirements for establishing proof of residency of employees.