



COUNTY & WASHINGTON STATE LICENSE REQUIREMENTS

Jefferson County does not require a business license.

Washington State may require a Master Business License. For further information call or email the state licensing division:

Dept. of Licensing	Dept. of Revenue
Olympia 360.664.1400	Port Angeles 360-417-9900
Port Angeles 360.417.2700	
www.dol.wa.gov	www.dor.wa.gov

City of Port Townsend Tax Guide

Finance Department
250 Madison Street, Ste. 1
Port Townsend WA 98368

Phone: 360.379.4412

Fax: 360.379.4440

The City of Port Townsend is an excellent location to establish a new business or operate an existing one.

The City has prepared this brochure to help you become familiar with the City's Business License and Business & Occupation (B&O) tax reporting requirements. We encourage you to review the municipal code on the city website (www.cityofpt.us) for further details.

BUSINESS LICENSE

No person shall engage in any business within city limits without first obtaining and being the holder of a valid and current business license. The City of Port Townsend has contracted with the Washington State Department of Licensing to provide business registration services. Businesses are able to apply for a City of Port Townsend business registration when they apply with the State for their Unified Business Identification Number (UBI)

To apply for your UBI (Master License) please see

<http://www.dol.wa.gov/business/file.html>

If you already have your Master License (UBI), and just need to add the City, please refer to

<http://www.dol.wa.gov/business/cities/PortTownsend.html>

The *annual* license fee is **\$25.00** per year (fee is nonrefundable) and is valid for one year.

At time of renewal you will receive the renewal form and instructions from the Department of Licensing.

Please note: All business license applications will be charged a records retention fee of **\$3.00**. This is a non-refundable, one time only fee charged on initial applications or first renewal after the initiation of the fee.

ADDITIONAL LICENSES & FEES

In addition to your business license there may be other license fees that you will be required to pay.

License Type	Fee
Additional business locations	\$10 per location per year
Amusement Machines	\$25 per machine per year
Beer, Wine & Dance - Class A	\$25 per year
Beer, Wine & No Dance - Class B	\$25 per year
Home Occupation Permit **	\$162.50 (one time fee)
Horse Taxi**	See PTMC 5.42 for details
Taxicabs	
Master Taxi	\$100 per year
Additional Taxicabs	\$10 per year
Taxicab Driver	\$10 per year
Trailer Park	\$10 per year
Vending Machines	\$10 per machine per year.

**A separate application will be required from the Development Services Department before issuance of any license. For further information please call 360-379-5095.

BUSINESS & OCCUPATION (B&O) TAX

The City of Port Townsend requires that a B&O tax be levied and collected from every person engaging in business activities within the City (this is a separate tax from that levied by the State of Washington).

The B&O tax rate varies according to your business classification (determined by the type of activity your business performs). The classifications are itemized on the B&O form and currently have a tax rate of **.002**.

The tax return shall be due regardless if tax is owed or not. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due. If your business's annual gross income is less than \$20,000.00 please contact us, as you may qualify for the annual tax return as opposed to quarterly tax returns.

The B&O tax form, plus any applicable tax, will be due on or before the last day of the next month following the end of the assigned reporting period covered by the return. Example: *quarterly returns are due by the end of the month following the close of the quarter and annual returns are due on or before January 31st.*

If payment of any tax due on a return is not received by the due date, the city shall add a penalty in accordance with RCW 82.32.090(1), as it now exists or as it may be amended.

Please note: For Washington state reporting purposes the current tax code for the City of Port Townsend is 1601.