

HOW TO START A NEW BUSINESS IN MAMMOTH LAKES

The Town of Mammoth Lakes welcomes you as a prospective business owner in our town. We also want you to know that the Town of Mammoth Lakes is committed in supporting the growth of our local business community. If you wish to become a business owner outside the Town's limits, but within the limits of Mono County, please contact the Mono County Treasurer – Tax Collector office:

Mono County Treasurer – Tax Collector
P.O. Box 495
Bridgeport, CA 93517
(760) 932-5480
www.monocounty.ca.gov

Please review the following check list to help you start a new business in Mammoth Lakes:

- **Business Licenses and Tax Certificates**
- **Federal and State Tax Information**
- **Fictitious Business Names**
- **State Resale Permit from the State Board of Equalization**
- **Local Code Requirements**
- **Occupational and Professional Licenses**
- **Nonprofit/Charitable Organizations**
- **Corporations or Businesses with Employees**

It is possible that some of these items may or may not be applicable to your type of business, or there may be additional requirements not listed above. Therefore, please allow yourself time to review your business license application with our Finance Department in case there are other requirements that you will need to complete in order to obtain your business tax certificate.

Business Licenses and Tax Certificates

Paying Your Annual Business Tax

[Chapter 5.04 of the Town Municipal Code](#) requires all persons or entities doing business in the Town of Mammoth Lakes that have a gross annual income of \$5,000 or more to pay an annual business tax. The payment of the business tax is required prior to the commencement of business in Mammoth Lakes and is renewed each calendar year.

Business Tax Certificate

The business tax certificate is sometimes also referred to as a “business license,” but it is not a substitute for more specific licenses or permits required for certain businesses as indicated in [Chapter 5.04.050 of the Town Municipal Code](#), nor does it indicate clearance or approval for zoning, fire code, occupancy, or any other City, County, State or Federal requirement.

Obtaining and Renewing the Business Tax Certificate

Business Tax Certificates are issued on an annual basis by the Finance Department. You may download the [Business Tax Certificate Application](#), or visit the Town of Mammoth Lakes Finance Department at the address listed below. Once you have completed your application, you may then mail in or drop off the completed form and required payment to:

Attn: Finance Department
Town of Mammoth Lakes
P.O. Box 1609
437 Old Mammoth Rd., Suite Y
Mammoth Lakes, CA 93546
(Located on the second floor of the Minaret Village Mall)
(760) 934-8989 ext. 273
Hours: M-F 8:00 AM - 12:00 PM & 1:00 PM – 5:00 PM

Federal and State Tax Information

Federal Taxes

There are three primary types of business taxes at the federal level: income taxes, employment taxes, and excise taxes. In general, these taxes are determined by the type of business and its legal structure.

Income Taxes - All businesses (except partnerships) must file an annual income tax return. Federal Income tax is a “pay-as-you-go” tax, meaning taxes must be paid as income is received throughout the year. Often, this means making regular payments of [estimated taxes](#) during the year.

Employment Taxes - Employment taxes apply to individuals who work for themselves and businesses which have additional employees. [Self-employment taxes](#) contribute to social security system coverage, including retirement and disability benefits as well as Medicare. For businesses with multiple employees, the employer is responsible for [employment taxes](#) including social security and Medicare taxes, federal income taxes, and federal unemployment taxes.

Excise Taxes - Excise taxes may also apply to certain businesses; more information on excise taxes is available from the [Internal Revenue Service](#) (IRS).

State Taxes

At the California state level, there are three primary taxing agencies:

The [Franchise Tax Board](#) (FTB) – The Franchise Tax Board administers personal and corporate income and franchise taxes.

The [State Board of Equalization](#) (BOE) – The State Board of Equalization issues seller’s permits and is responsible for the administration and collection of the state’s sales and use, fuel, alcohol, tobacco, and other special taxes and fees.

The [Employment Development Department](#) (EDD) – The Employment Development Department issues employer account numbers and administers state payroll taxes, including Unemployment Insurance, Employment Training Tax, State Disability Insurance, and California Personal Income Tax withholding.

Fictitious Business Names

The County of Mono requires that local businesses file a Fictitious Business Name statement, also sometimes referred to as a “dba” or “doing business as” statement. If a business is to be operated under an assumed name, the name under which it proposes to operate should be filed with the Mono County Community Development Department, Clerk’s Office. Prior to filing the assumed name, contact the office of the County Clerk to determine if any other business is presently operating under the name.

Attn: County Clerk
Mono County Community Development Department
P.O. Box 347
437 Old Mammoth Rd., Suite P
Mammoth Lakes, CA 93546
(Located on the second floor of the Minaret Village Mall)
(760) 924-1800
Hours: M-F 8:00 AM -12:00 PM, 1:00 PM – 5:00 PM
www.monocounty.ca.gov

Corporations or LLCs must also provide a copy of their Articles of Incorporation filed with the Secretary of State with their Fictitious Business Name statement.

State Resale Permit from the California State Board of Equalization

The California State Board of Equalization administers the **state's** sales and use, fuel, alcohol, tobacco, and other taxes, and for the collection of fees that fund specific **state** programs.

Your business may need permits, such as a State Resale Permit for a retail business, from the California State Board of Equalization, or you may also be required to obtain a Seller's Permit. For more information, please contact your local California State Board of Equalization district office. For Mono County, contact the Sacramento District Office:

Sacramento District Office
California State Board of Equalization
3321 Power Inn Road, Suite 210
Sacramento, CA 95826-3889
(916) 227-6700
www.boa.ca.gov

Local Code Requirements

The Town of Mammoth Lakes has requirements for local businesses in a number of categories, including:

- Zoning
- Parking
- Signage
- Building
- Fire Safety
- Waste Management

These requirements vary based upon the type and location of the business. You may contact the Town of Mammoth Lakes Community Development Department for more information.

Attn: Community Development Department
Town of Mammoth Lakes
P.O. Box 1609
437 Old Mammoth Rd., Suite R
Mammoth Lakes, CA 93546
(760) 934-8989
(Located on the second floor of the Minaret Village Mall)
Hours: M-F 8:00 AM -12:00 PM, 1:00 PM – 5:00 PM

Occupational and Professional Licenses

The Town of Mammoth Lakes also requires additional permits, licenses or fees for certain businesses in Mammoth Lakes. Please see the items listed below.

Restaurants, Businesses Involving Foods

Any firms involved in the handling, processing, packaging and warehousing of foods must have Health Permits, which are issued by the Mono County Environmental Health Department:

Mono County Environmental Health
P.O. Box 347
437 Old Mammoth Rd., Suite P
Mammoth Lakes, CA 93546
(Located on the second floor of the Minaret Village Mall)
(760) 924-1800
Hours: M-F 8:00 AM -12:00 PM, 1:00 PM – 5:00 PM

Restaurants, Businesses Involving Alcoholic Beverages

Information about licenses and fees pertaining to the sale, transportation or storage of alcoholic beverages can be obtained from the California Department of Alcoholic Beverage Control (ABC). For Mono County, contact the Bakersfield ABC Office at the address below:

California Department of Alcoholic Beverage Control
4800 Stockdale Highway, Suite 213
Bakersfield, CA 93309
(661) 395-2731
BKF.Direct@abc.ca.gov
Primary Contact: Armando Gonzalez

Nonprofit / Charitable Organizations

California Nonprofit, Nonstock corporations organized for religious, charitable, social, educational, recreational or similar purposes are formed pursuant to the Nonprofit Corporation Law, commencing with California Corporations Code section 5000. For information on California Nonprofit, Nonstock Corporations, contact:

Organization of California Nonprofit, Nonstock Corporations

Secretary of State
Business Programs Division
1500 11th Street, 3rd Floor
Sacramento, CA 95814
(916) 657-5448

Corporations or Businesses with Employees

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN. You may apply for an EIN in various ways. This is a free service offered by the Internal Revenue Service.

Change of Ownership or Structure

Generally, businesses need a *new* EIN when their ownership or structure has changed. Refer to “do you need a new EIN” at the below IRS website to determine if this applies to your business. You can apply for an EIN on-line at: www.irs.gov/businesses/small.

Obtaining information from the Bureau of Labor Statistics and Occupational Safety and Health Administration

You can obtain information on laws that relate to employers and safety at the following websites:

United States Department of Labor
Bureau of Labor Statistics
www.bls.gov

Occupational Safety and Health Administration (OSHA)
www.osha.gov

Thank you for reviewing our “How to Start A Business in Mammoth Lakes” informational sheet. Please call the Town of Mammoth Lakes Finance Department at (760) 934-8989 extension 273 if you have questions or need additional information. We wish you luck in opening your business in Mammoth Lakes!