



# Home Business License Information

Chapter 5.01 of the Kent City Code (KCC), As Amended

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## INFORMATION:

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1. **General Business License Required:** Unless otherwise exempt, it is unlawful for any person to engage in business in the City of Kent without first obtaining a general business license for the current calendar year or unexpired portion thereof and paid the required licensing fees. Penalties for operating a business without a valid City license are established in KCC 5.01.190. The following persons and businesses are exempt from this requirement:

- Businesses solely owned and operated by a person under the age of 18 years.
- Any person or business whose annual value of products, gross proceeds of sales, or gross income of the business in the city is equal to or less than \$2,000 and who does not maintain a place of business within the City.
- Any person or business whose sole business activity conducted within the City as part of an event or program facilitated by, or for a service provided to, the Recreation and Cultural Services Division of the Parks, Recreation and Community Services Department.

### Other Important Information:

- Incomplete applications will not be processed until, and unless, prerequisite information is provided to the City and may result in the City cancelling the application.
  - All commercial businesses are required to obtain a Washington Unified Business Identifier (UBI) number from the Department of Revenue at [dor.wa.gov](http://dor.wa.gov) before applying for a City of Kent business license. The Department's local office is located at 20819 72nd Avenue South, #680 (425-656-5100).
  - Businesses operated as a not for profit are exempt from paying a business license fee upon application and submittal to the City of a copy of the business's Internal Revenue Service's nonprofit determination, 501(c)(3), or the Secretary of State's certificate of non-profit status.
  - Businesses with more than one office or facility within the City are required to obtain a separate business license for each of those facilities.
  - Licenses are not transferable. A new license is required upon change of ownership, and/or when the primary business being conducted has significantly changed.
  - When a business relocates to another location within City limits, an updated application must be completed indicating the new information. The business license number remains the same, and there is no charge for this service. An updated license will be issued for the new location.
2. **Specialty License Requirements:** Pursuant to Title 5 of the Kent City Code (KCC), depending on the type of business or business activity, the business may be required to obtain a specialty license from the City. These include, but are not limited to, amusement devices and solicitors.
3. **Taxes:** Depending on the type of business or business activity, the business may be subject to certain state excise taxes (e.g. sales/use tax) and/or to City B&O, Admissions, Gambling and/or Utility Taxes. Information regarding state excise taxes can be obtained from the Department of Revenue ([dor.wa.gov](http://dor.wa.gov)), and information for City taxes can be obtained from the Tax Division of the Finance Department ([KentWA.gov/pay-and-apply/file-city-taxes](http://KentWA.gov/pay-and-apply/file-city-taxes), [Business-Occupation@KentWA.gov](mailto:Business-Occupation@KentWA.gov) or 253-856-6266)
4. **Zoning Requirements:** Business licenses will only be issued for businesses and business operations meeting City of Kent zoning requirements. Please contact the Planning Division of the Economic and Community Development Department at [Planning@KentWA.gov](mailto:Planning@KentWA.gov) or at (253) 856-5454 if you have any questions.

KCC 15.08.040 prohibits auto repair, auto body repair, building or servicing of automotive vehicles as a home occupation/home business.

5. **Licensing Period and Relicensing:** The general business license expires at the end of the calendar year for which it is issued. Relicensing notifications are provided by the end of each year with payment due by January 1. The licensing and relicensing period commences December 1 of the preceding calendar year for which the license is issued.
6. **License Certificates:** In general, license certificates are mailed through the USPS or are otherwise available through the FileLocal Portal within six weeks after the date of submittal of the application and payment. Incorrect or incomplete license applications and/or lack of payment of the prerequisite fees may result in processing delays or denial of the application.
7. **License Posting:** Business license certificates are to be displayed in a conspicuous location on the premises by the licensee. Where offices are not available to display the license, property/business owners may retain the license certificate in their files.
8. **Public Record:** A disclaimer stating the information disclosed on the City of Kent Business License application is considered to be a public record, pursuant to RCW 42.17.260.
9. **Home Business/Occupation Requirements:** The general conditions in which home occupations may be permitted in all zoning districts are established in KCC 15.08.040 and include, but are not limited to:
  - Requirement to obtain a City of Kent home business license
  - Establishment of development standards including, but not limited to, maintaining the residential character of the exterior of the building.
  - Establishment of performance standards including, but not limited to, maximum number of one employee who is not a resident of the dwelling unit.
10. **Additional Information:** Additional information about City of Kent business licensing can be found at [KentWA.gov/pay-and-apply/apply-for-a-business-license](http://KentWA.gov/pay-and-apply/apply-for-a-business-license) or by contacting the Tax Division of the Finance Department at [BusinessLicense@KentWA.gov](mailto:BusinessLicense@KentWA.gov) or 253-856-6266.

## HOME BUSINESS LICENSE FEE SCHEDULE

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These fees all include a \$1.00 Technology Fee

|                                      |         |
|--------------------------------------|---------|
| Operating in Kent before July 1      | \$51.00 |
| Operating in Kent on or after July 1 | \$26.00 |

Non-Profit: No Charge

Relocation in Kent: No Charge (New application required)