Small Business Quick Reference Guide

Dallas welcomes small business in a big way

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  - www.dallasecodev.org/514/How-to-Start-a-Small-Business  
  - www.thedallasbrain.org  
  - www.sba.gov  
  - www.score.gov
Welcome to Small Business Solutions

Small Business Solutions has been created to provide user-friendly resources for persons interested in starting a small business or maintaining an existing small business. This general information packet is intended to assist you with basic information regarding the development of a small business. City staff is available to answer your questions and provide assistance.

Address
Office of Economic Development
1500 Marilla Street, Room 5CS
Dallas, TX 75201

Hours of Operation
Monday – Friday 8:15am to 5:15pm

Parking
Metered parking in the City Hall parking lot on the south side of City Hall, and on Ervay and Young Streets

Phone
(214) 670-1685

Fax
(214) 670-0158

Website
www.DallasEcoDev.org

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The Dallas B.R.A.I.N.
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info@thedallasbrain.org

The Dallas Business Resource And Information Network (B.R.A.I.N) is a partnership between Dallas’ Office of Economic Development and the Dallas Public Library. The Dallas B.R.A.I.N. is a free business resource, advocacy and information network that promotes entrepreneurial literacy and business development for new and existing businesses in Dallas. The B.R.A.I.N provides entrepreneurs with access to quality training, workshops, counseling, networking, promotion, and free meeting space. Through the digital and physical spaces, the program acts as a hub to help entrepreneurs access a network of reliable resources and information.

This general information packet is to be used for informational purposes only.
None of the information contained herein is intended to be nor should be construed as legal advice.
Introduction to Small Business
What is a Small Business?

♦ Small businesses are defined by the U.S. Small Business Administration (SBA), www.sba.gov, as firms that have fewer than 500 employees, but on average have less than 20 employees. A small business is deemed to be one which is independently owned and operated and generally is not dominant in its field of operation.

♦ Other experts define a micro business as a firm with 4-19 employees, and a small and emerging business as a firm with 25 or fewer employees or $500,000 or less in annual sales revenue.

“We are shifting from a managerial society to an entrepreneurial society.”

-- John Naisbitt, Megatrends
Understanding your Business Start-Up Costs

“The Business Burden”
When you look at your monthly family income, you should consider what will happen if you quit your job to pursue your business full-time. Your expenses will not decrease much, but your income certainly will. The difference between the family expenses and the family income other than yours can be called “the business burden.” What this means is that unless you want your family’s lifestyle to change dramatically, you must produce enough revenue from the business to cover the shortfall between expenses and the other household income. Every month that you do not produce enough sales to cover this amount, you must borrow to keep the family going.

Estimating Business Start-Up Costs
In addition to providing enough money to pay your family living expenses for two to three months. You will need money to pay for a variety of one time expenditures necessary to set up your business.

If you are planning to open a retail store, a wholesale company or manufacturing firm, you would be wise to consult an accountant before you launch. The accounting systems needed to support these types of businesses can be complicated, and you can’t expect to understand all the details without some help. Budget $500 to $1,000 as a start-up investment in accountant’s fees.

Summing it Up
When you total all the categories of start-up expense, you may be amazed at the total. If you include the purchase of a computer, start-up costs can easily run several thousand dollars or more, without any cash contribution to your personal living expenses. Advance planning is the key, because you should try to avoid borrowing money for start-up costs. You will likely need to borrow later to stay in business, and borrowing before you start puts you in a deep credit hole before you have even started doing business, let alone started marketing it to potential customers.
Developing a Business Plan

♦ A business plan is an outline or road map for your new business. It tells what it is, where it is, how it will operate and whom it will serve.

♦ It includes information about customers, your employees, and you.

♦ It explains something about the industry you will be a part of and briefly explains the market for your product or service.

♦ It expresses these things with both words and numbers.

♦ It is essential to the success of any business.

♦ A sample business plan can be found in the Additional Resources section, beginning on page 32.

www.sba.gov
www.score.gov
Selecting a Business Structure
Selecting a Business Structure

The first step in starting a business is to determine the basic legal structure of the business, and to properly record the business name. The business name selected will be used to market and identify the business. It is essential to consult a professional tax consultant, accountant, and/or attorney before determining legal structure and business name.

Legal Structure

There are several legal structures available for businesses operating in Texas. Each structure is listed below with a brief description.

Sole Proprietorship

One person operating a business as an individual is a sole proprietorship. This is the most common form of business organization and is relatively simple to form and operate. It offers fewer legal controls, flexibility of management and profits are taxed as income to the individual.

General Partnership

A general partnership is comprised of two or more persons who agree to contribute money, labor and/or skills to a business, and share its profits, losses and management. Each partner is individually liable for the total partnership debts if the business or the other partner is not able to pay the partnership debts. More certainty is provided through a written partnership agreement. Even though a business may be listed as a sole proprietorship, if two or more people operate a business as a partnership for an extended period of time, courts may rule it to be a partnership in the event of outstanding debts, notwithstanding the intention or perception of the parties.

Limited Partnership

A limited partnership is composed of one or more general partners who manage the business and share full liability, and one or more limited partners who share in the profits but whose liability is limited to the extent of their investment. Limited partners may take no part in running the business. To assure the existence of limited liability, you must file a Certificate of Limited Partnership with the office of the Secretary of State.

Limited Liability Company

A limited liability company is a relatively new type of unincorporated business entity that shares aspects of corporations and limited partnerships. A limited liability company is composed of one or more members. If properly structured, the limited liability company provides its members with limited liability and may provide pass-through tax advantages without the restrictions imposed on S corporations and limited partnerships. Limited liability companies doing business in Texas are subject to the state franchise tax. A limited liability company is formed by filing articles of organization with the office of the Secretary of State, and the activities of the limited liability company are governed by its regulations.

Corporation

A corporation is a legal entity made up of persons who have received a charter legally recognizing the corporation as a separate entity having its own rights, privileges and liabilities apart from those of the individuals forming the corporation. As a sole owner of a small
corporation, you have separate tax and financial responsibilities. Corporations may be formed for profit or nonprofit. To create a corporation, Articles of Incorporation must be filed with the Secretary of State’s office, along with payment of the various fees. An S Corporation Election may be filed with the Internal Revenue Service to request that, for tax purposes, the entity is treated as a partnership. Strict deadlines exist for this filing, and you should consult with your attorney regarding such election.

A corporation (Subchapter C or S) is created when two or more individuals, partnerships, or other entities join together to form a separate entity for the purpose of operating a business in the state. A corporation has its own legal identity, separate from its owners. The corporation offers protection to the business owner’s personal assets from debts and liabilities relating to corporate operations. Taxation of the corporation varies depending on the type of corporation formed. A corporation must be registered with the Secretary of State.

**Subchapter ‘C’ Corporation**

A Subchapter ‘C’ Corporation is taxed at a higher rate than an individual. The owners are not taxed personally for profits; however, the owners do pay personal taxes on any salaries and/or dividends, and the corporation is also taxed on the profits.

**Subchapter ‘S’ Corporation**

Owners of Subchapter ‘S’ Corporations may deduct business losses on personal income tax returns, similar to a partnership. The Subchapter ‘S’ Corporation also offers alternative methods for distributing the business income to the owners.

**Nonprofit Corporation**

Nonprofit organizations, or their equivalent, have been with us since the dawn of civilization. The notion of charity has been an integral part of virtually all religions and cultures. The concept of the corporation as an association of people to which the authority of the state gives formal recognition as a legal entity (a creation endowed with the same kind of rights and powers associated with a person) has existed as long as has the very idea of people joining together to accomplish common goals.
Selecting a Business Name
Selecting a Business Name

Once the legal structure of the business has been determined, and if a separate business name will be used, the business name must be registered with the Secretary of State and/or the county clerk’s office.

State Registration
All businesses operating in Texas as limited partnerships, registered limited liability partnerships, limited liability companies, corporations, professional corporations, nonprofit corporations, and professional associations must register with the Secretary of State.

A name may not be used by more than one corporation in the state. The Secretary of State will perform a name search to verify that no other corporation, limited partnership, or limited liability company in Texas is using the exact name selected. To find out if a business name is available, call or email the Secretary of State at (512) 463-5555 or corpinfo@sos.texas.gov, and they will do an immediate computer search, and will provide any additional information.

If a corporation will transact business under names other than that stated in the Articles of Incorporation, the corporation must file an Assumed Name Certificate with the Secretary of State, and with the county clerk in which the principal office and registered office of the corporation are located.

Office of the Secretary of State
P.O. Box 13697
Austin, TX 78711-3697
(512) 463-5701
www.sos.state.tx.us

Local Registration (Assumed Name Certificate)
If the business will operate as a sole proprietorship or general partnership, an Assumed Name Certificate or dba (doing business as) for each name (or deviation of that name) the business will use must be on file with the county clerk in each county where a business premise will be maintained. If no business premise will be maintained, it should be filed in each county where business will be conducted.

Neither the filing of an Assumed Name Certificate nor the reservation or registration of a company name imparts any real protection to the party filing the certificate. It is merely a formal process that informs the general public of the registered agent for a business and where official contact with the business can be made.

Contact Dallas County Clerk
509 Main Street, Suite 200
Dallas, TX 75202
(214) 653-7099
cc-inquiry@dallascounty.org
www.dallascounty.org/department/countyclerk
Taxation
Taxation

Business Tax Responsibilities
The next step in starting a business is to determine the federal, state, and local tax obligations. The following sections briefly discuss each of these areas.

Federal Taxes
Information regarding federal income taxes, tax identification numbers, business tax credits, and employment tax regulations may be obtained by contacting the following agencies:

Federal Income Taxes, Tax Identification Numbers, and Business Tax Credits
Internal Revenue Service
825 East Rundberg Lane
Suite H-4
Austin, TX 78701
(800) 829-1040 or (800) 829-4059 (TDD)
www.irs.gov

Business Tax Kit and Other Publications
(800) 829-3676 or (800) 829-4059 (TDD)

Federal Employment Taxes
Social Security Administration
903 San Jacinto
Austin, TX 78701
(800) 772-1213
www.socialsecurity.gov

State Taxes
The Comptroller of Public Accounts is charged with the administration and collection of state and local tax from businesses operating in Texas, and also collects any franchise taxes owed by Texas corporations (there is no state income tax in Texas). For further information on these taxes, contact:

Comptroller of Public Accounts
Capital Station
Austin, TX 78714-0100
(512) 463-4600 or (800) 252-5555
www.window.state.tx.us

State Employment Taxes
The Texas Workforce Commission collects all unemployment taxes for workers employed in Texas. For information regarding these taxes, to obtain state employer’s identification number, and for information on tax credits, contact:
Local Taxes
If the business owns tangible personal property that is used to produce income, the property must be reported on a rendition form to the local county district, after January 1 and no later than March 31, each year. Business owners must report all inventories, equipment, and machinery.

Dallas Central Appraisal District
2949 North Stemmons Freeway
Dallas, TX 75247
(214) 631-0520
www.dallascad.org

Commercial Department (214) 637-2194
Customer Service (214) 631-0910

Tax Rates
6.25% - State
1.00% - City of Dallas
1.00% - MTA (Optional tax for cities and counties that are located within a metropolitan authority [MTA] such as Dallas Area Rapid Transit [DART])
8.25% - Combined

Tax Base
The sales tax applies to the sale of tangible property, unless specifically exempted. The major exemptions to the sales tax are:
Fuels
Raw Materials
Manufacturing Equipment
Purchases for Resale
Grocery Foods
Most Utilities
The sales tax also applies to certain services including:

- Credit Reporting
- Custom Computer Software
- Data Processing Services
- Information Services
- Landscaping
- Laundry Services
- Mail Order Services
- Repairs/Remodeling
- Installation
- Security Services
- Janitorial Services
- Telecommunications

Use Tax
The use tax is the same as sales tax and is imposed on the storage, use or consumption of tangible personal property brought into Texas on which sales tax has not been paid. The amount of tax is paid on the purchase price or fair market value. This tax is imposed both by the city and the state.

If you purchased tangible personal property when buying a business (furniture, fixtures and equipment) and did not pay sales tax at the time of sale, you as purchaser are liable for the use tax.

Business Personal Property Rendition
Each year you must file with the Dallas Central Appraisal District (DCAD) a rendition of your business personal property, a statement as to the cost and age of all personal property (furniture, fixtures, autos and equipment) that is used in your business. This serves as the basis for determining your assessed value. The person who owns the property on January 1 of any given year is liable for the assessment for the year. If you wish to protest the assessed valuation of the property, this must be done within 30 days after you receive your appraisal notice. Once you have received the tax bill it is too late to protest the assessment. If you have not received the form by January 15, you should contact the DCAD. The form must be filed no later than April 15 of each year.

Personal Property Tax
Even though the value of personal property is assessed as of the status of your property on January 1 each year, you are not mailed a tax bill until the end of the year. This can be very confusing when a business is sold. Before you purchase a business, you should contact both the city and the county treasurer’s office to determine the status of the taxes and request tax certificates. The certificates cost $10. This will certify that all personal property taxes have been paid or show the amount of the unpaid taxes. A search should be done both by the name of the business and the address. If the name has changed since the tax bill, it will only appear under the address search. A tax search is important because unpaid property taxes are a lien against the property.

For more information, contact the following agencies:

City of Dallas - Revenue & Taxation Division
City Hall
1500 Marilla Street, Room 2BS
Dallas, TX 75201
(214) 670-3536
Corporate Franchise Tax
Tax Rate - $5.25 per $1,000 of taxable capital; minimum of $68.

Tax Base - The franchise tax is paid by corporations doing business in Texas. The tax base (the total taxable capital of a corporation) is the sum of a Corporation's;

1. Stated capital as defined by Article 1.02, Texas Business Corporation Act; and,

2. The amount of surplus allocated to Texas on a gross receipts basis.

For more information, contact the following:

Comptroller of Public Accounts
Tax Correspondence Division
P.O. Box 13528
Austin, TX 78711
(800) 252-555
www.window.state.tx.us/taxinfo/proptax/law06
Permits, Approval, Licenses
And Regulations
Zoning and Use Regulations

Before you select a location for your business, you must make sure that the zoning is correct. The City’s Building Inspection Division will be able to provide zoning related information for your business. They also have zoning maps for your review.

If the location you have selected does not have the proper zoning, you may apply for a variance or zoning change. Building Inspection staff will assist you with the application which is submitted to the Planning Department. Once the application is completed, it is first reviewed by the Planning Commission and then sent to the City Council for approval or rejection. You should be prepared to attend at least two public hearings related to your application. These applications may take up to seven months before a final determination is made, depending on the number of pending cases.

Operating a Small Business from Home

Many types of small businesses can operate from the home. With the advancement in the communications and computers technology, many small business owners may wish to avoid the expense of a separate business location. However, you must ensure that the use complies with the City’s zoning and other laws. Thought should be given to the needs of your neighbors in making this decision. If your business activity will create noise, odors, parking, or other issues for your neighbors, perhaps you should reconsider.

Your personal home situation should also be seriously considered. Can you effectively allocate your time between personal and business matters? Will family members object?

Home-based businesses are becoming increasingly popular. For many new business start-ups, they are a good idea.

More details regarding home-based business regulations can be found in the Appendix, pages 26-27.

For information on home-based businesses, contact:

City of Dallas Building Inspection
Oak Cliff Municipal Center
320 East Jefferson Blvd, Room 118
Dallas, TX 75203
(214) 948-4480
http://dallascityhall.com/departments/sustainabledevelopment/buildinginspection/
Building Regulations

Certificate of Occupancy
Most commercial enterprises may not start their business without first obtaining a certificate of occupancy (CO). This certificate is necessary to have utilities turned on and to ensure compliance with the city codes. The cost of this certificate is currently $175, payable to the Building Inspection Division. You will be required to obtain a certificate of occupancy prior to opening your business whether you own or lease the premises.

Construction Codes
Any offers to lease or purchase should be contingent on the premises meeting the city codes. One or more of the following codes may be applicable to your venture: Building Code, Fire Code, Electrical Code, Plumbing Code, Mechanical Code, Landscape Ordinance etc. There may also be special codes that govern your particular business, such as the Health code for businesses serving food. The codes change periodically. A change of occupancy or change of ownership may require that the premises be brought up to the current codes. Where work requires construction, the Building Inspection Division will ensure that the building complies with the current codes for a small fee. Mist sellers or owners will coordinate with you to grant these inspections until all other contingencies in a contract or lease have been removed. Before you purchase a business with personal property (furniture, fixtures or equipment), be sure to check for unpaid personal property taxes at the County Tax Office, (214) 653-7711, and the City Tax Office at (214) 744-1000.

Signs
Sign regulations are controlled by the Building Inspection Division. You may review copies of the regulations to find out the type, size and location of allowable signs, at their office. Staff is also available to discuss what is permissible. The size of the sign allowed is determined by the zoning of your business premises. Be sure you know your zoning classification before placing inquiries. The fee for sign permits depends on the size of the sign. There is also a $40 pre-inspection fee that is later deducted from the total sign fee, when paid. You can request that your permits be mailed to you by paying an additional fee of $2.

City of Dallas Building Inspection
320 East Jefferson Blvd, Room 118
Dallas, TX 75203
http://dallascityhall.com/departments/sustainabledevelopment/buildinginspection/
## Construction Permits

<table>
<thead>
<tr>
<th>If you want to ...</th>
<th>You need a ...*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Build or remodel</td>
<td>Building Permit</td>
</tr>
<tr>
<td>Install plumbing</td>
<td>Plumbing Permit</td>
</tr>
<tr>
<td>Install electrical</td>
<td>Electrical Permit</td>
</tr>
<tr>
<td>Install mechanical</td>
<td>Mechanical Permit</td>
</tr>
<tr>
<td>Install an automatic fire sprinkler system</td>
<td>Fire Sprinkler Permit</td>
</tr>
<tr>
<td>Install landscaping</td>
<td>Landscaping Permit</td>
</tr>
<tr>
<td>Pave drive approach, curb or sidewalk</td>
<td>Paving Permit</td>
</tr>
<tr>
<td>Cut the pavement, excavate or place an embankment in the public right of way</td>
<td>Cut Permit</td>
</tr>
<tr>
<td>Install a septic tank</td>
<td>Plumbing Permit</td>
</tr>
<tr>
<td>Install a side greater than 20 square feet or one that contains electrical or moving parts</td>
<td>Sign Permit</td>
</tr>
<tr>
<td>Demolish existing building, 120 square feet or greater</td>
<td>Demolition Permit</td>
</tr>
<tr>
<td>Excavate more than 4 feet deep</td>
<td>Excavation Permit</td>
</tr>
<tr>
<td>Block public sidewalk, streets or alleys</td>
<td>Barricade Permit</td>
</tr>
<tr>
<td>Occupy a building</td>
<td>Certificate of Occupancy</td>
</tr>
<tr>
<td>Be certified to move a building</td>
<td>House Movers License</td>
</tr>
<tr>
<td>Move a building to, through or within the city</td>
<td>House Moving Permit</td>
</tr>
<tr>
<td>Install a private swimming pool</td>
<td>Swimming Pool Permit</td>
</tr>
<tr>
<td>Install a tent or temporary enclosure greater than 400 square feet in area</td>
<td>Tent Permit</td>
</tr>
<tr>
<td>Store flammable liquid or liquid petroleum</td>
<td>Flammable Liquid and Liquid Petroleum Permit</td>
</tr>
</tbody>
</table>

*Apply for any or all of the above permits at Building and Fire Code Inspection Division, 320 East Jefferson Blvd, Room 118, Dallas, Texas 75203.
### Operating Licenses

<table>
<thead>
<tr>
<th>If you are starting ...</th>
<th>You need a ...</th>
<th>You apply at ...</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dance hall or club</td>
<td>Dance Hall License</td>
<td>Dallas Police Department</td>
</tr>
<tr>
<td>Billiard hall or club</td>
<td>Billiard Hall License</td>
<td>Dallas Police Department</td>
</tr>
<tr>
<td>Sexually oriented business</td>
<td>Sexually Oriented Business License</td>
<td>Dallas Police Department</td>
</tr>
<tr>
<td>Business that buys precious or crafted metals from anyone other than a wholesaler</td>
<td>Precious Metals Dealer License</td>
<td>Dallas Police Department</td>
</tr>
<tr>
<td>Public or semi-public pool</td>
<td>Swimming Pool Permit</td>
<td>Environmental &amp; Health Department</td>
</tr>
<tr>
<td>Business that emits particulate matter or gases into the air</td>
<td>Air Emissions Permit</td>
<td>Environmental &amp; Health Department and Air Quality Control Board</td>
</tr>
<tr>
<td>Business that hauls grease or sand trap waste</td>
<td>Liquid Waste Hauling Permit</td>
<td>Environmental &amp; Health Department</td>
</tr>
<tr>
<td>Business doing auto, home or electronics repair</td>
<td>Auto, Home or Electronics Repair License</td>
<td>Consumer Protection (Building Inspection Division)</td>
</tr>
<tr>
<td>Valet parking on public right of way (streets)</td>
<td>Valet Parking License</td>
<td>Dallas Police Department</td>
</tr>
<tr>
<td>Shuttle service between a business and a remote parking lot or utilize parking as part of your required parking</td>
<td>Special Parking License</td>
<td>Public Works &amp; Transportation</td>
</tr>
<tr>
<td>Restaurant, grocery store or any other food products establishment</td>
<td>Food Products Establishment (Health Permit)</td>
<td>Environmental &amp; Health Department and Food &amp; Drug Administration (Federal)</td>
</tr>
<tr>
<td>Business that sells alcoholic beverages</td>
<td>Alcoholic Beverages License (Liquor License)</td>
<td>Texas Alcohol and Beverage Commission (State)</td>
</tr>
<tr>
<td>Live theater, motion picture theater or concert hall</td>
<td>Theater license</td>
<td>Dallas Police Department</td>
</tr>
</tbody>
</table>

For information on the fees for various licenses and permits, contact:

**City of Dallas**
City Comptroller’s Office – Revenue & Taxation Division
Special License Section
1500 Marilla Street, Room 2DN
Dallas, TX 75201
(214) 670-3438
[www.dallascityhall.com/financial_services/special_collections_licenses.html](http://www.dallascityhall.com/financial_services/special_collections_licenses.html)
Food Handling Permits

Any business related to food located within the City of Dallas must contact the City of Dallas Food and Commercial Services Division. Your business must be inspected prior to opening or with a change of ownership. When you sign a lease or if you are purchasing a business such as a restaurant, the lease or purchase contract should be contingent on the physical facilities and equipment meeting regional health codes. Because codes change, practices that were allowed before a change of ownership may not be allowed under new ownership.

City of Dallas Consumer Health Division
7901 Goforth Road
Dallas, TX 75238
(214) 670-8083
http://dallascityhall.com/departments/codecompliance/restaurantandbar/Pages/default.aspx

The Dallas County Health Department is in charge of the following:

♦ Restaurant and Food Service
♦ Solid Waste Disposal
♦ Insect and Rodent Control
♦ Rabies Control Public
♦ Hazardous Substances
♦ Wastewater Disposal Systems
♦ Water Quality
♦ Schools
♦ Swimming Pools

For information on any of these items please contact:

Dallas County Health Department
2377 North Stemmons Freeway
Dallas, TX 75207
(214) 920-7900
www.dallascounty.org/department/hhservices/hhs_intro.html

All plans for new construction or remodeling in which any of the above are involved must be approved by the City Health Department before construction may begin. You must also submit a building permit with two sets of plans.
Other Permits and Licenses

Specific Use Permit (SUP)
The SUP process provides a “means for developing certain uses in a manner in which the specific use will be compatible with adjacent property and consistent with the character of the neighborhood.” SUPs are granted by the City Council. Special requirements and restrictions are contained within the ordinance written specifically for the SUP. These ordinances are available at the Building Inspection Permit Center (full address instead of “Room 105”) in Oak Cliff or at City Hall (full address instead of “Room 5BN”). You can apply for a SUP at City Hall in Room 5BN, and an application packet can be obtained here (add link).

U.S. Department of Commerce
Bureau of Industry and Security
327 Congress Ave, #200
Austin, TX 78701
(512) 381-8144
www.bis.doc.gov

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Texas Department of Licensing and Regulation
P.O. Box 12157
Austin, TX 78711-2157
(512) 463-5522
www.license.state.tx.us

The Texas Department of Licensing and Regulation (TDLR) is a state regulatory agency that currently oversees over twenty types of businesses, industries, trades and occupations. The agency is responsible for issuing licenses, conducting inspections, investigating complaints, assessing penalties, setting rules and standard standards and holding hearings.

Many occupations and businesses require a license, examination and/or approval from the appropriate state agency before you may open for business. A listing of these occupations and businesses is included here.
<table>
<thead>
<tr>
<th>Accountants, Certified Public</th>
<th>Fuel Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants, Public</td>
<td>Funeral Directors</td>
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<tr>
<td>Air Conditioning Contractors</td>
<td>Fur Buyers</td>
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<tr>
<td>Alcoholic Beverage</td>
<td>Fur Processors</td>
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<td>Amusement Machine Operators</td>
<td>Fur Trappers</td>
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<td>Antifreeze Manufacturers</td>
<td>Gas &amp; Oil Well Drilling</td>
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<td>Architects</td>
<td>Grain Warehouses, Commercial</td>
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<td>Grocery Stores, Wholesale</td>
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<td>Barber Schools &amp; Instructors</td>
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<td>Barber Shops</td>
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<tr>
<td>Bedding Manufacturing</td>
<td>Hunting &amp; Fishing Sales</td>
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<td>Beehive</td>
<td>Insurance Adjusters</td>
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<td>Bingo</td>
<td>Pesticide Operators, Commercial</td>
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<td>Pharmaceutical Manufacturers</td>
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<td>Boiler Inspection</td>
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<tr>
<td>Boxing Matches</td>
<td>Pharmacists</td>
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<tr>
<td>Brake Fluid Manufacturer</td>
<td>Physical Therapists</td>
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<td>Insurance Agents</td>
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<td>Business Schools</td>
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<td>Insurance Premium Finance</td>
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<td>Chiropractors</td>
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<td>Cigarette, Cigar and Tobacco</td>
<td>Insurance Rating Bureaus</td>
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<td>Insurance Surplus Line Brokers</td>
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<td>Coal Mining, Exploration</td>
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<td>Controlled Substance</td>
<td>Investment Advisors</td>
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<td>Manufacturers, Distributors, Repackers, Wholesale</td>
<td>Irrigators</td>
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<td>Cosmetology</td>
<td>Installers</td>
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<td>Counselors</td>
<td>Landscape Architects</td>
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<td>Crabmeat Processing Plants</td>
<td>Liquefied Petroleum Dealers</td>
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<td>Loan &amp; Investment Companies</td>
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<td>Day Care Centers</td>
<td>Loan Companies, Small</td>
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<tr>
<td>Dental Hygienists, Technicians</td>
<td>Manufactured Housing</td>
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<td>Dental Laboratories</td>
<td>Milk &amp; Milk Products</td>
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<td>Dentists</td>
<td>Mobile Home Dealers</td>
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<td>Dieticians</td>
<td>Motor Vehicle Operation</td>
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<td>Driver Training Schools</td>
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<td>Egg Handlers</td>
<td>Nursery Stock</td>
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<td>Embalmers</td>
<td>Nurses, Registered</td>
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<td>Employment Agencies</td>
<td>Nurses, Vocational</td>
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<td>Engineers</td>
<td>Nursing Home Administrators</td>
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<td>Explosives Use</td>
<td>Ophthalmologists</td>
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<td>Fireworks</td>
<td>Optometrists</td>
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<td>Food Service</td>
<td>Ornamental Plant Dealers</td>
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<td>Freight and Passenger Transport</td>
<td>Osteopaths</td>
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<tr>
<td>Fresh Flowers Dealers</td>
<td>Outdoor Music Festivals</td>
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<tr>
<td>Fruit Dealers, Wholesalers</td>
<td>Pest Control</td>
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<td></td>
<td>Savings &amp; Loan Associations</td>
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<tr>
<td>Security Brokers, Dealers, Salespersons</td>
<td>Physical Therapy Assistants</td>
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<td>Physicians Plant Disease</td>
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<tr>
<td></td>
<td>Control</td>
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<td></td>
<td>Plumbers, Plumbing</td>
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<td>Construction, Contractors &amp; Maintenance</td>
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<td></td>
<td>Podiatrists</td>
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<td></td>
<td>Poisons, Pesticides, Herbicides</td>
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<td>Polygraph Examiners</td>
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<td>Prepaid Funeral Contracts</td>
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<td>Private Investigators</td>
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<td></td>
<td>Psychologists</td>
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<td></td>
<td>Radioactive Materials</td>
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<tr>
<td></td>
<td>Real Estate Brokers</td>
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<td></td>
<td>Rendering Plants</td>
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<td></td>
<td>Restaurants</td>
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<td></td>
<td>Shellfish Repackers</td>
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<td>Solid Waste Disposal</td>
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<td></td>
<td>Speech Pathologists</td>
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<td></td>
<td>Structural Pest Control</td>
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<td></td>
<td>Surveyors</td>
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<td></td>
<td>Vegetable Dealers, Wholesale</td>
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<td></td>
<td>Vending Machines</td>
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<td></td>
<td>Veterinarians</td>
</tr>
<tr>
<td></td>
<td>Warehouses &amp; Weighers, Public</td>
</tr>
<tr>
<td></td>
<td>Wrestling Matches</td>
</tr>
<tr>
<td></td>
<td>Zoo</td>
</tr>
</tbody>
</table>
Additional Information
Home Based Business Regulations (English)

Home occupation:

(A) Definition: An occupation that is incidental to the primary use of the premises as a residence and conducted on the residential premises by a resident of the premises.

(B) District restrictions: This accessory use is **not** permitted in the P (A) district.

(C) Required off-street parking: None.

(D) Required off-street loading: None.

(E) Additional provisions: (i) a person who engages in a home occupation **shall not**:

   (aa) use any advertisement, sign, or display relating to the home occupation on the premises;

   (bb) use the street address of the premises on any advertisement, sign, or display off the premises;

   (cc) employ more than one person on the premises, other than residents of the premises;

   (dd) have an employee, other than residents of the premises, who works on the premises more than four hours in any given week;

   (ee) conduct any activities relating to the home occupation, including activities on any porch, deck, patio, garage, or unenclosed or partially enclosed portion of any structure, unless conducted entirely inside the main structure;

   (ff) involve more than 3 people on the premises at one time, other than residents of the premises;

   (gg) generate loud and raucous noise that renders the enjoyment of life or property uncomfortable or interferes with public peace and comfort;

   (hh) sell or offer products of the home occupation at or on the premises;

   (ii) generate vehicular traffic that unreasonably disrupts the surrounding residents’ peaceful enjoyment of the neighborhood; or

   (jj) generate parking congestion that unreasonably reduces the availability of on-street parking spaces on surrounding streets.

   (kk) A home occupation may not occupy more than 25 percent or 400 square feet of the total floor area of the main structure, whichever is less. This area restriction controls over the area restriction of Subsection (a) (3).
Su Negocio en Casa
Ocupación en Casa:

(A) Definición: El desempeño de una ocupación que sea incidental a la utilización principal de la localidad (su casa) como residencia y llevada a cabo en las instalaciones residenciales por un residente de la misma.

(B) Las restricciones del Distrito: Este uso de la propiedad denominada accesorios para el desempeño de la ocupación no está permitido.

(C) Estacionamiento requerido fuera de la calle: Ninguno

(D) Lugar de carga requerido en la calle: Ninguno

(E) Disposiciones adicionales: (i) Una persona que se dedique a una ocupación desde su casa No Debe:

(aa) utilizar ningún anuncio, letrero, o pantalla en su casa ni propiedad de la misma en relación con la ocupación que desempeña desde su casa;

(bb) utilizar la dirección de su casa ni propiedad de la misma en anuncios, letreros, ni en ortras ajenas a su propiedad;

(cc) emplear a más de una persona en la casa ó instalación, que no sea residente de la misma casa;

(dd) tener un empleado, que no sea residente de la casa/instalación, que trabaje en la casa/instalación más de cuatro horas por semana;

(ee) llevar a cabo actividades relacionadas con la ocupación que desempeña desde su casa, incluyendo las actividades sobre cualquier porche, terraza, patio, garaje, o porción no cerrada o parcialmente cerrada de cualquier estructura, a menos que sea llevada a cabo íntegramente dentro de la estructura principal de la misma;

(ff) involucrar a más de 3 personas en el recinto a la vez que no sean residentes de la casa/recinto;

(gg) generar ruido fuerte y estridente que haga que el disfrutar de la vida o la propiedad incómodo o interfiera con la paz pública y la comodidad;

(hh) vender u ofrecer productos de la ocupación desampeñada desde la casa en ella o recinto de la misma;

(ii) generar tráfico vehicular que Interrumpa injustificadamente el disfrutar pacíficamente del barrio a los residentes de los alrededores; o

(jj) generar congestión de estacionamiento que reduzca injustificadamente la disponibilidad de espacios de estacionamiento/aparcamiento en la vía pública en las calles circundantes.

(kk) Una ocupación desempeñada desde la casa no puede ocupar más de un 25 por ciento ó 400 pies cuadrados de la superficie total de la estructura principal, el que sea menor. Esta restricción de área controla/supersedes a la zona de restricción de la Subsección (a) (3).
### Estimating Your Business Start-Up Costs

#### One-Time Start-Up Cost

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Fixtures and equipment</td>
<td>$</td>
</tr>
<tr>
<td>B</td>
<td>Decoration and remodeling</td>
<td>$</td>
</tr>
<tr>
<td>C</td>
<td>Installation of fixtures and equipment</td>
<td>$</td>
</tr>
<tr>
<td>D</td>
<td>Starting inventory</td>
<td>$</td>
</tr>
<tr>
<td>E</td>
<td>Deposits – public utilities</td>
<td>$</td>
</tr>
<tr>
<td>F</td>
<td>Legal and CPA fees</td>
<td>$</td>
</tr>
<tr>
<td>G</td>
<td>Licenses and permits</td>
<td>$</td>
</tr>
<tr>
<td>H</td>
<td>Advertising and promotion</td>
<td>$</td>
</tr>
<tr>
<td>I</td>
<td>Cash for operations</td>
<td>$</td>
</tr>
<tr>
<td>J</td>
<td>Supplies (business cards, letterhead, envelopes, brochures, etc.)</td>
<td>$</td>
</tr>
<tr>
<td>K</td>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>L</td>
<td>Salaries or payment for training</td>
<td>$</td>
</tr>
<tr>
<td>M</td>
<td>Tax deposits</td>
<td>$</td>
</tr>
<tr>
<td>N</td>
<td>Reserve</td>
<td>$</td>
</tr>
<tr>
<td>O</td>
<td>Rent deposits</td>
<td>$</td>
</tr>
<tr>
<td>P</td>
<td>Total one-time start-up costs (CO &amp; Permits)</td>
<td>$</td>
</tr>
</tbody>
</table>

**Total One-Time Start-Up Cost**

#### Monthly Operating Expenses:

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Salary (your own)</td>
<td>$</td>
</tr>
<tr>
<td>B</td>
<td>Salaries (employees)</td>
<td>$</td>
</tr>
<tr>
<td>C</td>
<td>Payroll expenses (FICA, FUTA, SUTA, Workman’s Comp)</td>
<td>$</td>
</tr>
<tr>
<td>D</td>
<td>Rent or building payments</td>
<td>$</td>
</tr>
<tr>
<td>E</td>
<td>Utilities (total)</td>
<td>$</td>
</tr>
<tr>
<td>F</td>
<td>Telephone</td>
<td>$</td>
</tr>
<tr>
<td>G</td>
<td>Postage</td>
<td>$</td>
</tr>
<tr>
<td>H</td>
<td>Supplies</td>
<td>$</td>
</tr>
<tr>
<td>I</td>
<td>Insurance</td>
<td>$</td>
</tr>
<tr>
<td>J</td>
<td>Maintenance and repairs</td>
<td>$</td>
</tr>
<tr>
<td>K</td>
<td>Legal and accounting</td>
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</tr>
<tr>
<td>L</td>
<td>Subscriptions, dues, and contributions</td>
<td>$</td>
</tr>
<tr>
<td>M</td>
<td>Advertising</td>
<td>$</td>
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<tr>
<td>N</td>
<td>Miscellaneous</td>
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<tr>
<td>O</td>
<td>Other</td>
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</tr>
</tbody>
</table>

**Total Monthly Operating Expenses**

*Multiply Total Monthly Operating Expenses x Three*

*Add Total Start-Up Expenses (top of page)*

**TOTAL CAPITAL NEEDED TO START**