

## License Checklist

- ✓ **Start the following process at least 3 weeks prior to opening for business.**
- ✓ **All steps must be completed before opening for business.**
- ✓ **Reference to Chapter 14 of the City Code of Ordinances found at [www.kirksvillemo.com](http://www.kirksvillemo.com).**

**Step 1:** Obtain a Missouri Sales Tax Number (if a retail business) **for your Kirksville or Adair County** location from the Missouri Department of Revenue (MDOR). Allow 10 days from the date the MDOR receives your application for a number to be issued. A City or County business license will not be issued in accordance with Missouri State Statutes without proof of the valid Missouri Sales Tax Certificate. Proceed to Step 2 when this is received.

**Step 2:** Apply for a City and/or County business license in the Finance Department at City Hall. The following must be submitted along with the application:

- General liability and workers compensation insurance (if applicable).
- Paid Kirksville/Adair County property tax receipts or waiver from the Adair County assessor.
- Missouri Sales Tax Certificate listing Kirksville or Adair County as the business location.
- Certificate of No Tax Due Statement (if applicable) issued by the MDOR dated within 90 days of business license application.
- Payment of the applicable license fees.

**Step 3:** Applications will be reviewed and licenses issued or denied based upon the criteria outlined in Section 14-28:

- Applicant character and past license history.
- No outstanding obligations to the City of Kirksville.
- Approval from Codes Department, Fire Department and/or Adair County Health Department.

**All business licenses expire annually on the last day of February. Renewal forms are mailed out at least 30 days prior to expiration. The renewal form must be turned back in fully completed to Business Licensing in order for a new license to be issued. Any license renewals received on or after March 1<sup>st</sup> or are not complete as of March 1<sup>st</sup> will be assessed a late fee plus be subject to misdemeanor violation in accordance with Section 14-21.**

**A business license may be subject to revocation for any business that has outstanding Missouri sales tax obligations and/or cannot receive a Missouri sales tax clearance letter issued by the MDOR.**

A one-time \$10 processing fee is assessed at the time of application plus the basic license fee payable annually:

- Retail-\$10. Retail businesses are also required to report and pay quarterly gross sales. Forms are mailed quarterly to applicable businesses. Any retail business or one that has a Missouri sales tax number must also purchase an Adair County merchant license of \$25 payable annually.
- Plumbers or building contractors-\$25.
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- Other license fees based on type of business.
- Contact Business Licensing at 660.627.1251 for specific fee information.