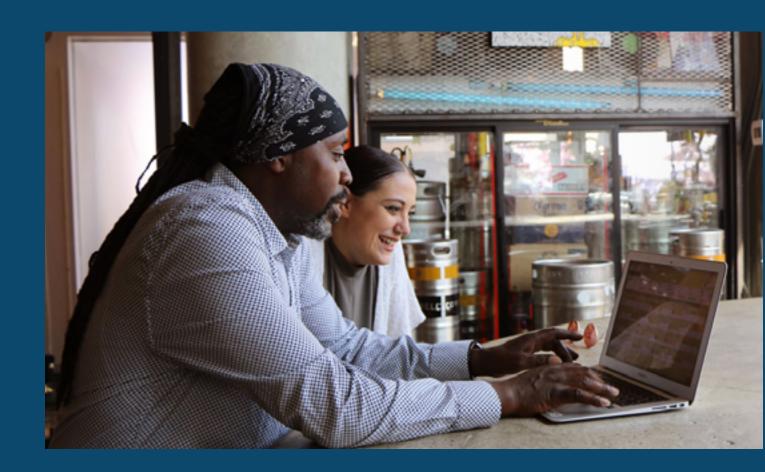


SMALL BUSINESS HANDBOOK

LAST UPDATED NOVEMBER 2020





Thank you for opening your business in Seattle!

Seattle's small businesses are part of the fabric of our city, playing a critical role in the vibrancy, health, and diversity of our neighborhoods and economy. Inventing the future and maintaining thriving communities means supporting the tens of thousands of micro enterprises that call Seattle home.

Businesses with less than 50 employees make up 95 percent of Seattle companies, providing nearly 200,000 jobs, or 31 percent of our city's employment. Across Washington State, small businesses account for more than half of the region's jobs.

As an entrepreneur, you need many resources to grow and be successful. This Small Business Handbook, created in partnership with Seattle's Small Business Advisory Council, is an introduction to the city's assistance available to you, as well as highlighting various requirements and regulations in Seattle.

Please let us know how we can help nurture your success — and congratulations for being a part of Seattle's small business community!

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2: The Licenses You Need for Your Business

Business Licensing Wizard.

3: City of Seattle Regulations & Requirements **BUSINESS LICENSES & TAXES**

Business Licenses.

Business License Tax.

Admission Tax.

Commercial Parking Tax.

Firearms & Ammunition Tax.. Gambling Tax...

Sweetened Beverage Tax... Utilities Tax...

NAVIGATION

Every page has shortcuts to the top of the current chapter and back to the Table of Contents.

NAVIGATION

In the table of contents, click on any entry and jump to that page in the handbook.

All food and food-soiled paper products such as paper towels, paper napkins, and cardboard must be composted.

OOD PACKAGING, LASTIC BAG, &

- » Plastic bag ban: Seattle code prohibits grocery d retail stores from using thin plastic as and requires those using large p. or bags to charge five cents
- Food packaging and straw. requirements: Seattle code prohibits food service businesses from using foam food containers, plastic straws, and plastic utensils. Compostable packaging is required for dine-in.

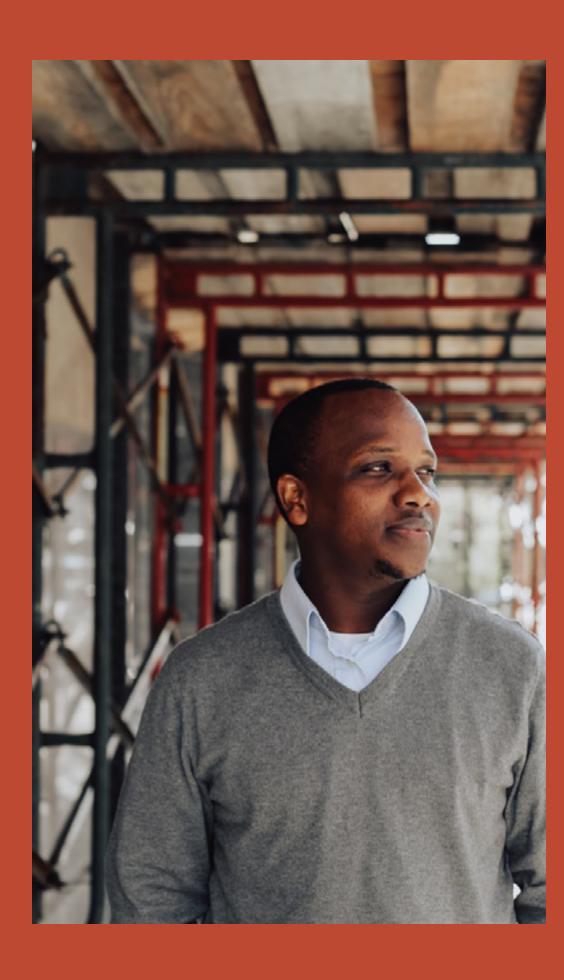
FATS, OILS, & GREASE

Any establishment that handles any type of food should install a grease trap or interceptor. Even small food service providers like coffee shops who serve products with dairy should install a grease trap or interceptor to keep fats, oils, and grease from going down the drain. An establishment will be required to install a grease trap or interceptor if a side sewer has a visually evident accumulation of fat.

This interactive, clickable PDF is designed to be easy to navigate, as well as providing you with comprehensive links and resources embedded within the text. Hover over type to find navigation and hyperlinks.

HYPERLINKS

All underlined text links out to a web page that will open in a new browser tab.



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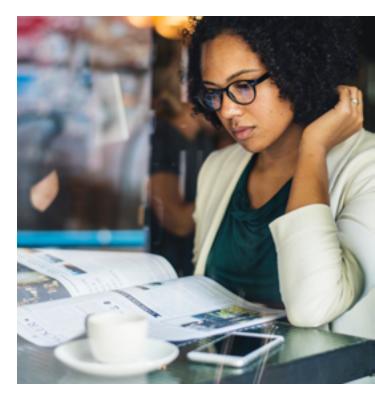


Starting a Small Business in Washington

WHAT YOU NEED TO KNOW



Washington State offers free small business guidance and connections to resources to help make it easier to do business in Washington State, through the Governor's Office for Regulatory Innovation and Assistance.



SMALL BUSINESS LIAISON TEAM

Consists of representatives from 27 state agencies whose primary goal is to have an informed small business community that understands what is needed to comply with the state's licensing and regulatory requirements.

ROAD MAP FOR OPENING A BUSINESS

Provides step-by-step instructions on how to register and license your business in the state of Washington.

SMALL BUSINESS GUIDE

A collection of links to valuable resources that outlines the steps for starting and operating a business in the state of Washington, including information on planning, starting, payroll, opening, running, growing and closing your business.

The Licenses You Need for Your Business

FOR OPERATING IN WASHINGTON STATE



Most businesses operating in Washington State need a master business license from the State, as well as a business license from the local jurisdiction from where the business is operating. If a business operates in multiple cities across Washington, business licenses from each city may be required.



BUSINESS LICENSING WIZARD

You can get a customized Business Licensing Wizard guide sheet just by providing some information about the business you're starting (for example, a restaurant in Seattle). The guide sheet will include:

- » a list of licenses you many need
- » contacts for business licensing requirements
- » forms to start your business

5

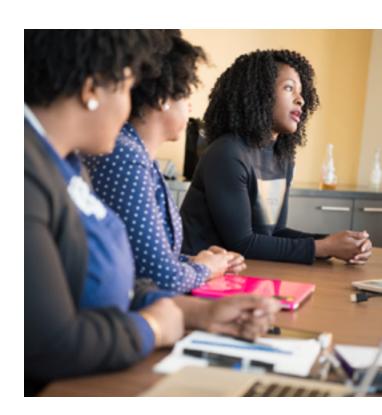
City of Seattle Regulations & Requirements

PERMITS, LICENSES, TAXES, & MORE



Each city has its own set of requirements and regulations in order to legally do business.

Seattle is no different. It is important to know the specific types of requirements and regulations that are unique to operating in the City of Seattle so that your business is primed for success.



Business Licenses & Taxes

BUSINESS LICENSES

Anyone doing business in Seattle must have a Seattle business license tax certificate. In addition to obtaining a business license tax certificate, business owners must renew this certificate each year by December 31. You can apply and renew online at FileLocal, or you can do so via mail or in person.

BUSINESS LICENSE TAX

The Seattle business license tax is applied to the gross revenue that businesses earn. It is sometimes called the B&O tax or gross receipts tax. You only pay this tax if you have business activity for the year and your annual taxable gross revenue is \$100,000 or more. You are still required, however, to report your



gross revenue, even if zero, to the City of Seattle. The Seattle business license tax is not the same as the Washington state B&O tax. You must file your Seattle taxes separately from your state taxes.

ADMISSION TAX

Added to the ticket price or other charge that attendees pay to enter entertainment venues or events in Seattle.

COMMERCIAL PARKING TAX

Added to the fee drivers pay to park in commercial parking lots.

FIREARMS & AMMUNITION TAX

Imposed on every person conducting retail sales of firearms or ammunition within the city of Seattle.

GAMBLING TAX

Paid on the revenue earned from bingo, raffles, pull-tabs, punch boards and amusement games.

SWEETENED BEVERAGE TAX

Applied to sweetened-beverage distributions into Seattle.

UTILITIES TAX

Applied to businesses that provide public utility services.

Regulatory Endorsements

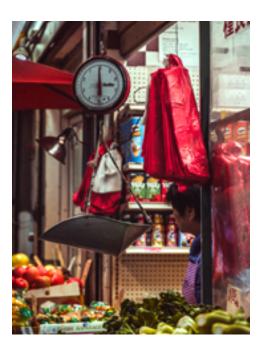


The City of Seattle regulates some business activities. These businesses require both a standard business license and a regulatory endorsement added to the business license.

The application process varies for the different business types requiring a regulatory endorsement. Review the information below for details about license fees and renewal dates. If you need to apply for a business license that requires a regulatory endorsement, please contact the Department of Finance and Administrative Services.

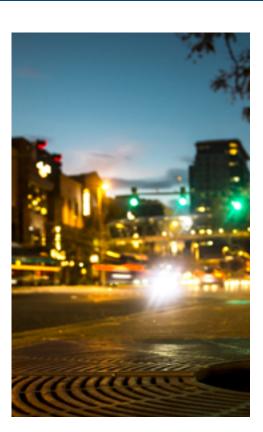
Business types regulated by the City of Seattle:

- » Adult entertainment
- » Alarm system monitoring
- » All-ages dances
- » Amusement devices
- » Burglar alarm dealers
- » Horse-drawn carriages
- » Marijuana retailers, producers, or processors
- » Mobile home parks
- » Panoram devices or peepshows
- » Price scanning systems
- » Public bathhouses



- » Public garages or parking lots
- » Recycling businesses
- » Rental housing agencies
- » Residential sellers
- » Short-term rentals
- » Taxis, for-hire vehicles and transportation network companies
- » Tow company licenses
- » Trade shows
- » Used goods dealers, pawnshops, and scrap-metal dealers
- » Weighmasters and weighers

Seattle Public Utilities Waste & Water Regulations



STORMWATER REGULATIONS

Seattle Public Utilities (SPU) inspects businesses and works with them to prevent pollutants from entering private and public storm drains. The Seattle Stormwater Code requires that businesses implement and maintain source controls (also known as best management practices) specific to their site activities. Best management practices are control measures implemented to prevent rainwater from coming into contact with pollutants. Best management practices





include things like covering a pile of exposed soil to prevent erosion, moving drums of waste away from storm drains and having a spill kit on hand.

CROSS-CONNECTION CONTROL PROGRAM

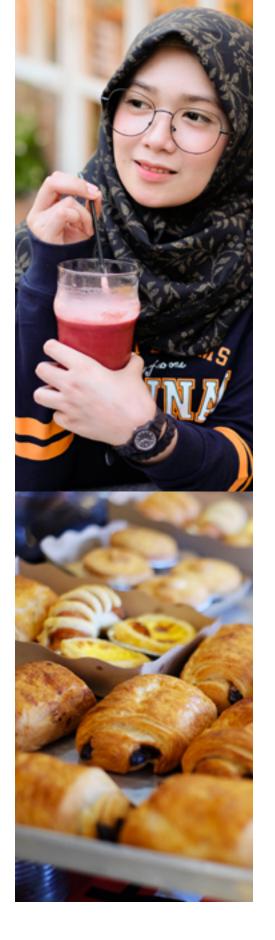
Protecting the quality of Seattle's drinking water includes protecting the water as it passes through the pipes within all the buildings in the city. Something called a cross-connection can allow substances other than drinking water to enter the plumbing system and threaten the quality of the drinking water. To help prevent this, Washington State and Seattle Public **Utilities** require that customers install backflow preventers and have them tested annually to protect the drinking water.

RECYCLING REGULATIONS

Seattle code requires that businesses do not put recyclables in their garbage. Recyclable items such as paper, uncontaminated cardboard, bottles, cups, jars, and cans must be recycled.

FOOD WASTE REQUIREMENTS

Seattle code requires that businesses do not put food scraps, compostable paper, and yard waste in their garbage.



All food and food-soiled paper products such as paper towels, paper napkins, and cardboard must be composted.

FOOD PACKAGING, PLASTIC BAG, & SERVICEWARE REQUIREMENTS

- » Plastic bag ban: Seattle code prohibits grocery and retail stores from using thin plastic bags and requires those using large paper bags to charge five cents
- » Food packaging and straw requirements: Seattle code prohibits food service businesses from using foam food containers, plastic straws, and plastic utensils. Compostable packaging is required for dine-in.

FATS, OILS, & GREASE

Any establishment that handles any type of food should install a grease trap or interceptor. Even small food service providers like coffee shops who serve products with dairy should install a grease trap or interceptor to keep fats, oils, and grease from going down the drain. An establishment will be required to install a grease trap or interceptor if a side sewer has a visually evident accumulation of fat, oil or grease.

Employer Rights & Responsibilities



The Office of Labor Standards is mandated to implement the City's labor standards for Minimum Wage, Paid Sick and Safe Time, Wage Theft, Fair Chance Employment (limiting the use of conviction and arrest records in employment decisions), and other laws that the City may enact in the future. Additional ordinances and new laws can be found on the OLS website.

- » Minimum Wage
- » Paid Sick & Safe Time
- » Fair Chance Employment
- » Hotel Employee Protections Ordinances
- » Wage Theft
- » Domestic Workers Ordinance
- » Commuter Benefits Ordinance (effective 1/1/2020)

SEATTLE REGULATIONS & REQUIREMENTS

Permits & Inspections





SEATTLE FIRE **DEPARTMENT PERMITS**

The Seattle Fire Code identifies operations, activities and materials that require a permit. Permits must be obtained for special events, public assembly occupancies, storage or use of hazardous materials, hazardous operations such as hot work and spray finishing, storage of high-piled combustible materials and a wide variety of other activities where a fire or life safety hazard may exist.

- » Assembly occupancies
- » Hazardous materials/processes
- » Temporary assemblies (special events)
- » Food vending permits (solid fuel/LPG)

The Seattle Fire Department conducts nocost inspections of multifamily residential, commercial, and industrial buildings, generally on an annual basis. The goal of the inspections is to decrease the number and severity of fires. To learn more about the inspection program and steps you can take to pass your inspection and keep your building safe, please see Client Assistance Memorandum 5969, available in multiple languages.



PUBLIC RIGHT-OF-WAY: STREET USE PERMITS

To help keep Seattle's shared spaces accessible and in good repair, permits are required for any work in, or occupation of, the public right of way. A public space permit is a type of permit that enables individuals, organizations, and businesses to enhance neighborhoods and strengthen communities by enlivening public spaces in ways that encourage social activity, help local businesses thrive, and create safer, more attractive streets.

- » Street food vending
- » Outdoor seating
 - Sidewalk and curb space cafes
 - Tables and chairs
- » Temporary right-of-way permits for community activation (activities such as sidewalk sales, block parties, and street festivals)
- » Structures & overhangs in the rightof-way (such as platforms, ramps, bay windows, decks and balconies in the public right-of-way)
- » Private utility infrastructure in the right-of-way
- » Merchandise display
- » <u>Public amenities</u> (planters, art, public seating, etc.)





SPECIAL REVIEW & APPROVAL PROCESSES IN HISTORIC DISTRICTS

Seattle has established eight historic districts. The appearance and historical integrity of structures and public spaces within each district are regulated by a citizens board and/or the Landmarks Preservation Board in accordance with processes and criteria established by City ordinance. Some historic districts also overlap with other special review and approval processes.

DON's Historic Preservation Program provides a brief history, boundary map, ordinance link, answers to frequently asked questions (FAQs), guidelines, instructions and printable Certificate of Approval forms and guidelines for each district. Each historic district page provides meeting schedules and agendas.

FILM PERMITS ON PUBLIC CITY PROPERTY

The Seattle Film Office issues permissions for filming (feature films, short films, commercials, documentaries, student projects, television and web programming, music videos, commercial still photography, public service announcements, and other filming/photography projects) on public City of Seattle property.



CONSTRUCTION, TRADE, LAND USE, & STFI PERMITS

Many projects require a permit in Seattle. Types of projects can include but are not limited to: build out or remodeling of commercial space, installing HVAC systems and kitchen hoods, installation of electrical systems, and more.

- » Construction permits
- » Building use permits
- » Trade permits
- » STFI permits

SPECIAL EVENTS PERMITS

The Special Event Handbook provides detailed information on when a special event permit is required. Many small events held in the City of Seattle may only require a parks use or street use permit, and some event activity may not require a permit at all.

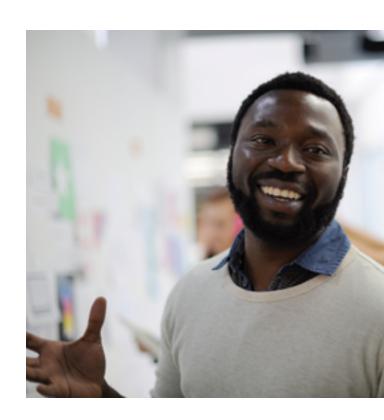
Events that require coordinated City services and/or have a substantial impact on a park, public, or private place are considered Special Events. These require considerable advance planning by more than one City department, sometimes in conjunction with other governmental agencies, to adequately protect public safety and property, and to reduce adverse impacts on neighbors and other users of public places.

County, State, & Federal Regulations & Requirements

PERMITS, LICENSES, TAXES, & MORE



These departments and agencies provide a range of small business services, including property tax information, food business permits, plumbing permits, state business licensing services, state business tax information, liquor and marijuana licensing, workers compensation insurance, hiring information, and more.



KING COUNTY

- » Food business permits
- » Food Worker Cards
- » Plumbing permits
- » Property tax information
- » <u>Business licensing information</u> (only required if you are operating in unincorporated King County and your business is one of the listed regulated activities)

WASHINGTON STATE DEPARTMENT OF REVENUE

- » <u>Business licenses</u> (required for all businesses operating in the State of Washington)
- » <u>Specialty endorsements</u> (such as cigarette retailer, tobacco products, or limousines)



- » Reseller permits
- » State taxes and requirements
 - State B&O tax
 - State small business B&O tax credit
- » <u>State unemployment insurance</u> (required if you employ one or more employees)

WASHINGTON SECRETARY OF STATE

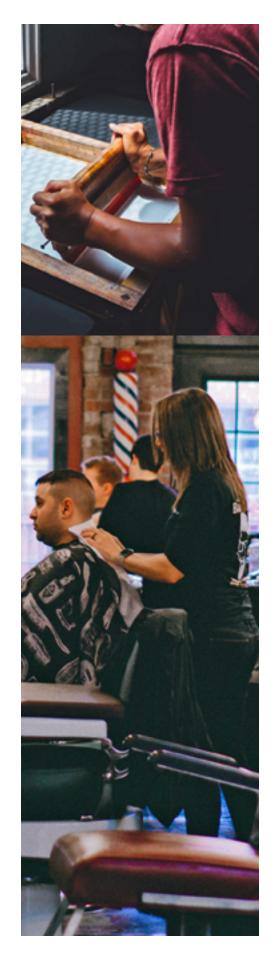
If your business entity is a corporation, limited partnership, limited liability company, or a limited liability partnership, you must register with the Secretary of State before applying for your business licenses.

WASHINGTON STATE LIQUOR & CANNABIS BOARD

- » Liquor
- » Marijuana
- » <u>Tobacco</u>

WASHINGTON STATE GAMBLING COMMISSION

Any gambling activities you plan to have in your business require a license to operate in Washington State.



WASHINGTON'S LOTTERY

Washington State Lottery tickets are considered a controlled product and are sold and regulated by the Washington State Lottery and its agents. The purpose of a Washington Lottery Retailer License is established under RCW 67.70.040(i), granting the power and authority of the Lottery Commission to license retailers as to sell or distribute tickets.

WASHINGTON STATE DEPARTMENT OF LABOR & INDUSTRIES

- » Workers compensation insurance
- » Hiring teens, youth, and interns
- » Hiring independent contractors
- » Food trucks and trailers

WASHINGTON STATE DEPARTMENT OF SOCIAL & HEALTH SERVICES

Washington state law requires employers to report all new and rehired (not worked for you for at least 60 consecutive days) employees, regardless of age, gender, or the number of hours worked within 20 days of hire. If reporting for the first time, only report employees hired since your last quarterly report to Employment Security Department, as DCS Online only



accepts reports with a date of hire no more than one year in the past and 90 days in the future.

WASHINGTON STATE EMPLOYMENT SECURITY DEPARTMENT

- » Employer resources
- » State unemployment insurance (required if you employ one or more employees)
- » Paid Family and Medical Leave insurance

INTERNAL REVENUE SERVICE

- » EIN Employer Identification Number
- » Types of federal business taxes
 - The form of business you operate determines what taxes you must pay and how you must pay them.

Business **Technical** Assistance

AT THE CITY OF SEATTLE



These City departments and offices provide a range of technical assistance for small businesses, including funding for projects, business district and neighborhood support, labor standards resources, free coaching services for construction projects, industryspecific resources, and more.



Office of Economic Development

SMALL BUSINESS DEVELOPMENT TEAM

A team of small business advocates who work with business owners to connect them with resources they need, and to serve as their voice in city government. Resources include connecting businesses to financing resources, small business development programs and consultants, and helping businesses navigate various government entities.





KEY INDUSTRY TEAM

The Key Industry Team supports the growth of Seattle's key industry sectors: manufacturing and maritime, life sciences and global health, information technology, green business and clean technology, and the creative industries. In addition to providing technical assistance to firms and entrepreneurs in these key sectors, the Key Industry Team identifies systemic issues impacting the sectors and recommends policy and regulatory changes that support job growth, business scaling, and investment.

NEIGHBORHOOD BUSINESS DISTRICTS TEAM

The Only in Seattle Initiative provides grant funding and staff support to foster inclusive neighborhood business districts that allow small businesses to thrive. Participating districts start by developing a strategic vision, creating an action plan, determining clear outcomes and leads, and getting to work.

Seattle's business districts have used Only in Seattle to tackle tough issues, attract new investment and care for their communities. Explore the Business District Wins section for highlights of the Initiative at work in Seattle's business districts.



WORKFORCE DEVELOPMENT

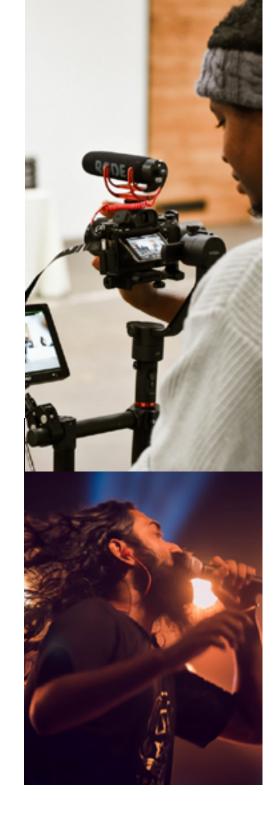
The Workforce Development team focuses on growing the skills of our current and future workforce to be part of the region's talent pool. With their education and employer partners, they are aligning education and training programs with industry needs to give job seekers targeted, in-demand skills while also helping businesses access the talent they need to grow.

FOOD BUSINESS PROGRAM

The Food Business program provides a one-stop online guide for navigating the various requirements and regulations for opening or expanding food businesses: restaurants, mobile food operations, catering, participation in farmers markets and temporary events and will eventually include food manufacturing.

The program also includes a single point of contact at the City who works with businesses directly to help answer questions and problem-solve, as well as supporting ongoing regulatory reform and process improvements to help support the changing landscape of food businesses.

Office of Film & Music



FILM MANUAL

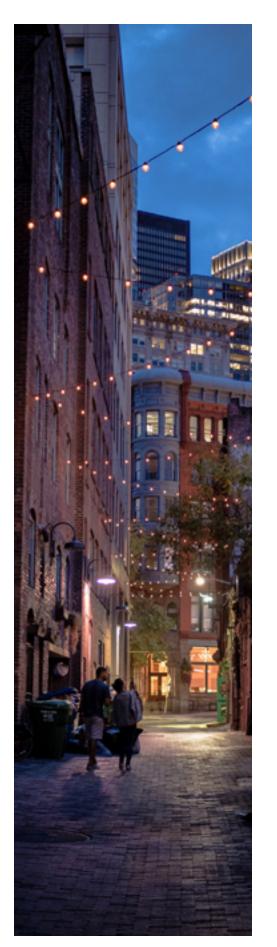
All of the information you need for a successful shoot in the City of Seattle can be found in the Film Manual. This includes information about insurance coverage, parking reservations, parks use, police hires, drone use, and much more.

FILM RESOURCES

Seattle has a superlative number of filmmaking resources in every aspect of the art form which are available and accessible to filmmakers of every experience level. Resources range from local production studios, skilled industry workers, educational institutions, and networking events to fundraising and grant opportunities.

SEATTLE MUSIC RESOURCE DIRECTORY

The Seattle Music Directory seeks to catalogue all music retail stores, venues, radio stations, recording studios, rehearsal spaces, music organizations, live music support, and music educators in Seattle. The Directory was compiled in 2018 and is updated periodically.



NIGHTLIFE BUSINESS TECHNICAL ASSISTANCE & ADVOCACY

The City's goals for the nightlife sector are about increasing public safety, growing the local economy and improving urban vibrancy. This is led by the Nightlife Business Advocate in conjunction with the Code Compliance Team, and is comprised of two buckets: public safety and economic development. A Nightlife Handbook was also created to help nightlife businesses navigate through the requirements and regulations when opening or expanding a nightlife business.

SPECIAL EVENTS **HANDBOOK**

The Special Events Handbooks provides a detailed overview of the Special Events permitting process and application instructions, guidelines for what is considered a special event and when a Special Event Permit is required, the different types of permits that may be required for a Special Event and more.

Customer Service Bureau



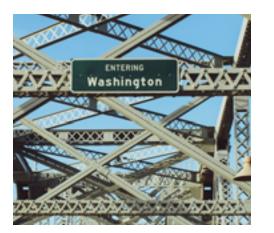
FIND IT, FIX IT

Find It, Fix It is a smartphone app offering mobile users one more way to report selected issues to the City of Seattle. With Find It, Fix It, reporting an issue is as easy as snapping a photo with your phone, adding detailed information, and hitting submit. The map's drag-and-drop feature, or the phone's own technology, can be used to pinpoint the location.



CUSTOMER INFORMATION GUIDE

The Customer Information Guide provides general information and contact information for a wide range of services provided throughout the city, including information for elected officials, 24-hour services, child and youth information, business resources, animal information, employment information, permitting, police precincts, property taxes and assessments, and more.



NEWCOMER'S GUIDE

The Newcomer's Guide provides general information on moving resources, public transportation, education resources, employment resources, how to register to vote in Washington, how to become a Washington resident, community information, and more.

Office of Arts & Culture



JOB OPPORTUNITIES FOR **ARTISTS**

Find or post a job in the arts, see what jobs are currently open for emerging, midcareer, and established artists, as well as organizations.

CREATIVE YOUTH PROGRAMS

Seattle's Office of Arts & Culture invests in teaching artists, educators and organizations that are working toward a stronger more vibrant creative youth culture. They do this through funding programs, professional development, cultural partnerships, public education initiatives, and other opportunities. They also support arts and cultural learning and events for the city's young people.

SMALL BUSINESS HANDBOOK



CULTURAL SPACE **PROGRAM**

The Cultural Space program exists to preserve, create and activate cultural square footage in the city of Seattle; to work with artists and arts organizations to strengthen their role in charting the future of their creative spaces; and to work with developers and builders to incorporate arts and culture into new projects.

GRANTS

ARTS investments in cultural organizations and individual artists make Seattle's community more vibrant. The grant programs include funding opportunities, initiatives and training for organizations, individual artists, youth arts programs, and neighborhood and community groups. These grants make meaningful impacts in Seattle's communities by expanding access to arts and culture for residents and visitors throughout the city. The office is committed to removing barriers to participation and involving diverse cultures and underserved audiences and artists through all their funding programs.

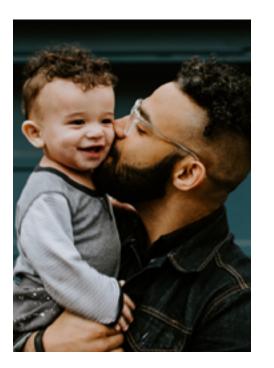
Office of Civil Rights



OUTREACH & ENGAGEMENT

- » Anti-discrimination trainings for small businesses
- » Fair Employment Technical Assistance
- » Providing equitable services to customers (public accommodations laws, ADA, all gender restroom ordinance)
- » Contract equity

Department of Education & Early Learning



RESOURCES FOR PARENTS

Resources for parents or caretakers to find preschool, child care, and other enriching opportunities for their children.

FUNDING OPPORTUNITIES FOR SCHOOLS

Find different funding opportunities for schools ranging from preschool and early learning to K-12 school.

Office of Labor Standards





The Office of Labor Standards offers a range of resources to help employers to comply with Seattle's labor laws, including free technical assistance, trainings, translations and more.

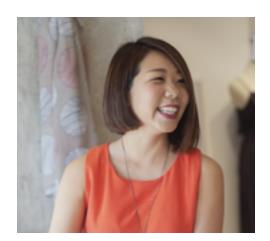
To obtain compliance assistance and/or receive training, employers can call (206) 256-5297, email OLS, or send a message through their web form.

Training and education

- » Compliance assistance
- » On-site training and presentations
- » Live and recorded labor standards webinars

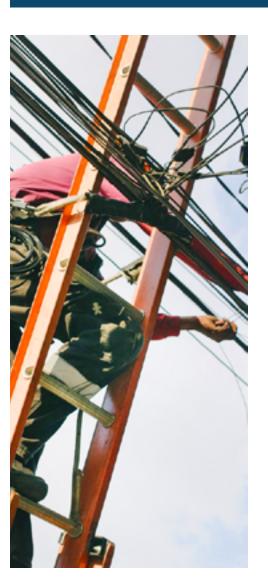
Resources to assist with compliance

- » Employer compliance templates
- » Paid Sick and Safe Time checklist
- » Worker classification document (Employee or independent contractor)
- » Employer guide to record keeping requirements
- » Employer guide and checklist to **Labor Standards Investigation**
- » Labor Standards fact sheets



- » Most current labor standards workplace poster
- » Frequently asked questions and answers documents
- » Interactive mapping tool used to display Seattle city limits
- » Minimum Wage Calculator

Seattle City Light



ENERGY EFFICIENCY QUESTIONS

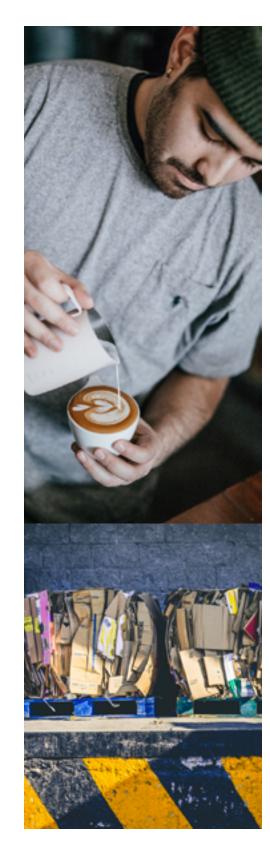
Seattle City Light offers complimentary assistance and financial support to help your business save energy and boost your bottom line. Whether you're an auto body shop, a warehouse, or anything in between, your business doesn't have to waste energy, lose money, or sacrifice comfort any longer.

CONSTRUCTION QUESTIONS: ELECTRICAL **ENGINEERING SERVICES**

When construction or rewiring projects require new or expanded electrical service, Seattle City Light is here to help. Their experts is dedicated to helping you deliver your project on time and on budget.

BUSINESS HANDBOOK

Seattle Public Utilities



FATS, OILS, & GREASE TEAM

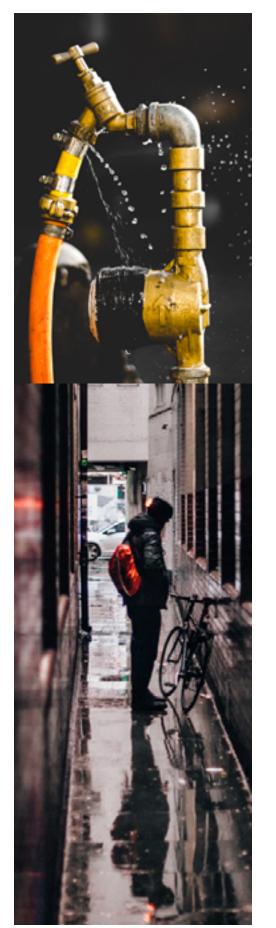
Restaurants and commercial kitchens found in schools, hotels, and hospitals potentially generate large volumes of fats, oils, and grease waste (FOG) due to the volume of food preparation, service, and cleanup they manage. FOG generation can also come from small coffee shops, delis, and pizza establishments.

Business FOG resources include:

- » FOG pretreatment device maintenance logs
- » Best management practices
- » FOG service providers
- » Restaurant grease guidelines
- » Grease FAQs

RECYCLING & COMPOSTING PROGRAM

Resources are available to your business to help you reduce waste and save on collection fees. Contact SPU's Green Business Program to request free posters, decals, and indoor collection containers.



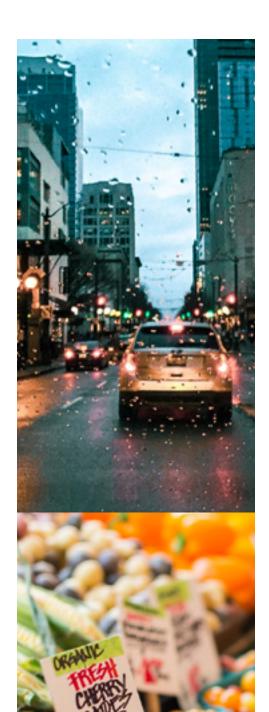
DEVELOPMENT **SERVICES OFFICE**

The Development Services Office (DSO) assists and coaches developers and homeowners who are looking to obtain new water utility services within the Seattle Public Utilities service area. They ensure that new development in the public right-of-way conforms to applicable code requirements. They also partner with Seattle Department of Transportation to review and approve street use permits associated with drainage, wastewater, and water main extensions.

STORMWATER PROGRAMS

The Stormwater Facility Credit Program provides a reduction in your annual drainage fee if your privately-owned systems reduce stormwater flow and/ or provide water quality treatment, which help lessen the impact to the city's stormwater system, creeks, lakes, or Puget Sound.

If your business is in a targeted sewer overflow basin, you may be eligible for rebates to hire a trained RainWise contractor to install a rain garden or cistern. See if your property is eligible, find a contractor, and apply online.



WATER CONSERVATION **PROGRAM**

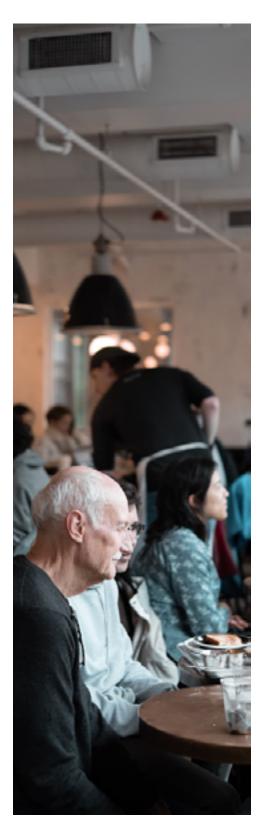
Saving water is good for business and the environment. Your business may easily reduce water use and lower utility costs 20-30% by replacing inefficient equipment and changing operations. Saving water is not only good for your bottom line, it also has environmental benefits, as fresh water is a limited resource.

» Saving Water Partnership Access rebates and assistance through this group of local utilities that work together to provide water conservation programs in Seattle and King County.

ENVIROSTARS GREEN BUSINESS PROGRAM

The **EnviroStars program** provides a onestop shop for Washington businesses to learn, get help, and get recognized for protecting the environment and public health. The program unifies green business initiatives in the region and across all environmental areas with 16 different agencies, including energy and water conservation, pollution prevention, and the reduction of toxics, waste, and greenhouse gas emissions. The program is supported by Seattle Public Utilities, Seattle City Light, and Seattle's Office of Economic Development.

Department of Neighborhoods



NEIGHBORHOOD MATCHING FUND

The NMF was created to provide matching dollars for neighborhood improvement, organizing, or projects developed and implemented by community members. Central to NMF is the community match which requires awardees to match their award with contributions from the community whether as volunteer time, donated materials, donated professional services, or cash.

Neighborhood groups, community organizations, informal groups, and business groups who want to do a project to build stronger community connections are encouraged to apply. There are two types of funds: Small Sparks Funds (up to \$5,000) and Community Partnership Funds (up to \$25,000).

Seattle Department of **Construction & Inspections**



APPLICANT SERVICES CENTER

SDCI's Applicant Services Center is the hub of permitting services where you can get a free 20 minute coaching session with a land use planner or permit specialist, a 15 minute coaching session with a geotechnical engineer, get, change or verify an address, determine your project development site with permit specialist, submit your subject-to-field-inspection permit, attend pre-submittal conferences, pay your permit fees – you can also pay your fees online. The ASC is open 5 days a week and people are served on a first come, first served basis.

PUBLIC RESOURCE CENTER

The Public Resource Center (PRC) provides one location to access publications, information on permits under review, and microfilm, permit and property records. You can also apply for approvals, including opinion letters, tree and vegetation removal permits, and minor Master User Permit revisions.

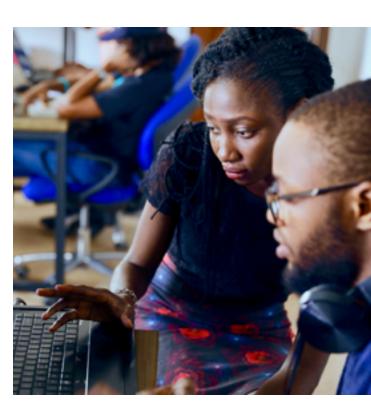
Training Programs & Consulting Services

LOCAL BUSINESS ASSISTANCE



These organizations provide a range of technical assistance including classes, clinics and coaching that can help you establish and grow your business.

Sign up for their services or check frequently for upcoming events with the information below.



BUSINESS IMPACT NORTHWEST

Business Impact NW works together with you, providing the coaching, classes and capital you need to successfully launch and grow your business.

GREATER SEATTLE SCORE

Whether you're just starting out, in business, or ready to sell or retire, you can get no-cost, confidential, business advice from expert advisors committed to helping you succeed.

SMALL BUSINESS DEVELOPMENT CENTER

The Washington Small Business Development Center (SBDC) is a network of more than 30 expert business advisors working in communities across the state to help entrepreneurs or small business owners start, grow or buy/sell a business.



URBAN IMPACT

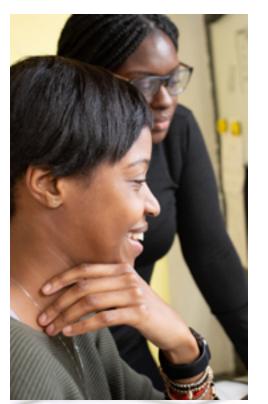
Urban Impact provides networking, coaching, and investment opportunities to local entrepreneurs by offering an intensive program aimed at bringing ideas to launch through business plan training and access to micro-loan opportunities. Urban Impact's services also provide mentorship, technical assistance, referrals and access to capital for existing businesses. In partnership with Seattle Pacific University, they provide an opportunity for entrepreneurs to develop and present their ideas for startup capital through a social venture pitch event.

UW CONSULTING & BUSINESS DEVELOPMENT CENTER

Through the work of student consulting teams and faculty-led business education courses, The Center grows business revenues and jobs with a focus on businesses owned by people of color, women, the LGBTQ+ community, veterans, and those in underserved communities.

VENTURES

Ventures provides access to business training, capital, coaching and hands-on learning opportunities for entrepreneurs with limited resources and unlimited potential.





TABOR 100

Tabor 100 is an association of entrepreneurs and business advocates who are committed to economic power, educational excellence and social equity for African-Americans and the community at large.

FOOD INNOVATION NETWORK

A program of Global to Local, Food Innovation Network's mission is to enhance the local food system, increase access to healthy food, create pathways for success, and support resource- and idea-sharing that engages the diverse communities of SeaTac/Tukwila and South King County. Through business coaching and a peer network, entrepreneurs are supported in obtaining permits, offered subsidized kitchen rent, and provided connections to market channels such as catering opportunities.

COMMUNITIES RISE

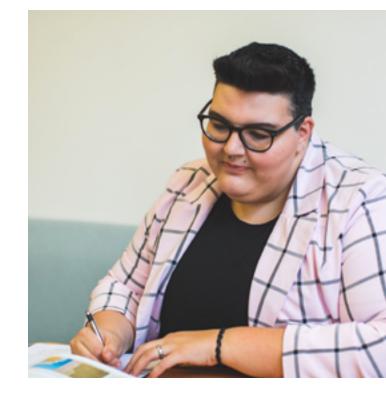
Communities Rise works with organizations, small businesses, and communities located in Washington state that have been impacted by systemic oppression to increase capacity and build power. Communities Rise offers support through peer learning, coaching, and legal services and trainings.

Business Financing Services

LOCAL BUSINESS ASSISTANCE



Seattle has several community
lenders that offer small business
loans with greater flexibility
than would be provided under
conventional bank financing.



RISKS OF CASH ADVANCES & OTHER QUICK SOURCES OF LOANS & CREDIT

Having cash available is important to start your business, to expand it, or to get out of debt so you can continue operating your business. Avoid falling victim to online loan and merchant cash advances, who often offer lures like short repayment schedules, an advance on future sales, 48-hour approvals, frequent account withdrawals, aggressive marketing, and no posted fees or interest rates.

BUSINESS IMPACT NORTHWEST

BINW provides entrepreneurs access to capital and business assistance. As a Preferred Lender for the U.S. Small Business Administration (SBA), BINW can work with businesses towards achieving their lending goals from \$2,500 to \$250,000. BINW also provides free one-on-one business coaching as well as various workshops, courses, and seminars. They fund



small business owners, especially women, veterans, communities of color, immigrants, LGBTQ+, and disabled entrepreneurs.

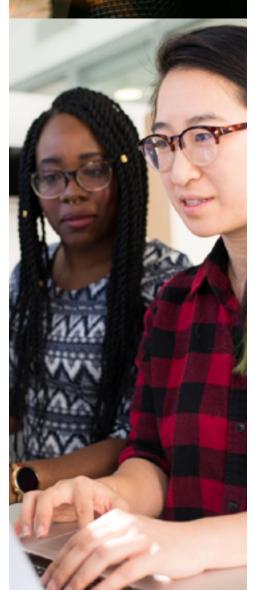
CRAFT3

Craft3 is a non-profit community development financial institution that provides loans to individuals, organizations, and businesses that promote the Craft3 triple bottom line mission and commitment to economic, ecological, and family resilience. The organization offers an array of capital products, including small business startup, working capital, acquisition and expansion loans, commercial real estate and tenant improvement loans, loans to non-profits providing essential services, land conservation, and energy efficiency loans. They provide a wide variety of term loans ranging in size from \$26,000 to \$10 million.

EVERGREEN BUSINESS CAPITAL

Evergreen Business Capital is a non-profit Certified Development Company that aims to foster economic development by funding the start-up, growth, or expansion of small businesses. Utilizing the SBA 504 program, they assist with the purchase or refinance of commercial real estate and





large equipment. Loans can range from \$100,000 to \$5.5 million.

For smaller needs, they offer the SBA's Community Advantage, USDA's IRP and an in-house microloan program. Loan sizes range from \$1,000 to \$250,000, depending on the program. Loan proceeds can be used for working capital, small equipment, inventory, refinancing of business debt, and a variety of other small business financing needs.

GROW SEATTLE FUND

The Grow Seattle Fund provides business owners access to capital and a complete review of their business investment preparedness. The Grow Seattle Fund helps businesses achieve their borrowing goals with loans from \$75,000 to around \$2,000,000 (more if needed). Grow Seattle loans have competitive rates and terms with little or no down payment.

The Grow Seattle Fund provides a wide array of capital products including permanent working capital, real estate acquisition and expansion loans, tenant improvement loans and funds for the purchase of machinery and equipment. The Grow Seattle Fund also provides free one-on-one business coaching as well as various workshops, courses, and seminars. For more information, contact **Sheldon Bartel** directly.

SEATTLE SMALL BUSINESS HANDBOOK

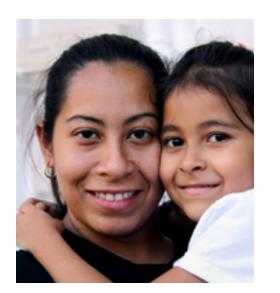


NEW ROOTS FUND

New Roots provides microloans to refugee, immigrant and low income entrepreneurs. The fund allows for nontraditional forms of collateral such as small household items, and does not require all-inclusive business plans that non-native speakers struggle to produce. Loans are flexible to the needs of the business and seek to maximize their ability to develop, expand and function.

RAINIER VALLEY COMMUNITY DEVELOPMENT FUND

RVCDF supports small business owners who generally are not served by traditional banks. By providing access to credit, business owners in South Seattle are able to retain and grow local jobs, provide goods and services to serve the local needs, and contribute to economic growth within the community. Whether you need a loan to purchase equipment, acquire a commercial building for your business, buy or expand your business or working capital, RVCDF will work with you to customize a lending solution that best supports your vision. Loans range from \$50,000 to \$2,000,000.



VENTURES

Ventures offers loans and micro-financing to empower small business growth. As a mission-driven lender, Ventures makes capital available to small business owners who may not qualify for traditional financing. Ventures' loan programs combine capital products with business coaching to support the long-term success of their loan recipients.

SMALL BUSINESS HANDBOOK

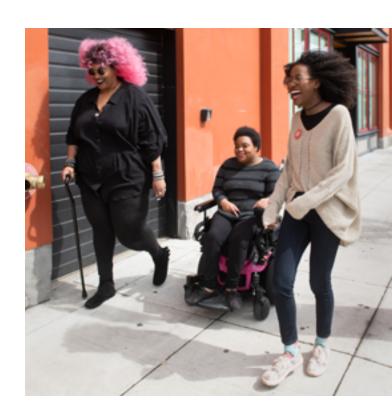
Business Support Organizations

LOCAL BUSINESS ASSISTANCE



Getting to know the industry,
environment and people where
you will be doing business is an
important part of your success.

These business support
organizations offer different
ways to connect with other
people and businesses who
may be your customers, peers,
vendors, or stakeholders.

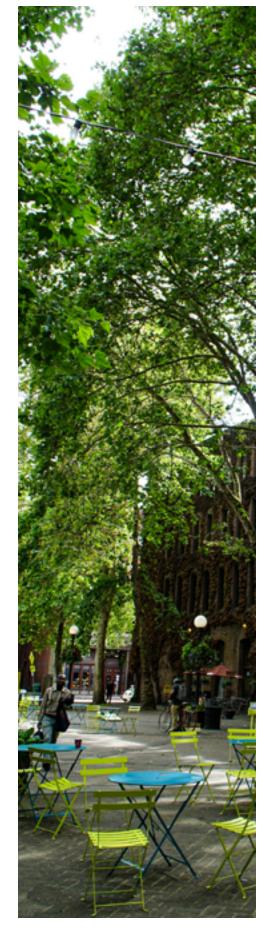


SEATTLE BUSINESS DISTRICTS

Seattle business districts offer a variety of ways to explore the diversity that makes up Seattle. Each neighborhood is unique and rich with culture and a wide variety of businesses. Getting to know the different small business districts throughout the city provides an opportunity to better understand the environment, people, and culture where you may be deciding to do business.

BUSINESS ASSOCIATIONS & CHAMBERS OF COMMERCE

There are business district organizations located throughout the city that can help connect you to local neighborhood resources and provide you with insight on what's happening at the local level.



NEIGHBORHOOD BUSINESS **IMPROVEMENT AREAS**

BIAs are funding mechanisms for business district revitalization and management. Local stakeholders oversee and fund the maintenance, improvement, and promotion of their commercial district.

BIAs are conceived, designed, and managed locally by those who are paying the assessments. Everyone in the district is required to pay their fair share. Each BIA is governed by a rate payer's advisory board. The City collects the assessments on behalf of the BIA and reimburses monthly expenses.

Currently, there are ten established **BIAs in the City of Seattle:**

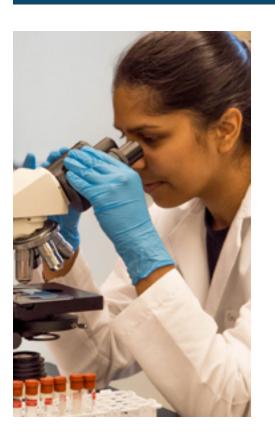
- » Ballard
- » Broadway/Capitol Hill
- » Chinatown/International District
- » Columbia City
- » Downtown Metropolitan **Improvement District**
- » Seattle Tourism Improvement Area
- » Pioneer Square
- » University District
- » West Seattle
- » SODO



VISIT SEATTLE

Visit Seattle is a private nonprofit serving as Seattle and King County's official destination marketing organization, enhancing the employment opportunities and economic prosperity of the region. Visit Seattle is partnership-based, connecting more than 1,000 local businesses and their products and services with the lucrative visitor market. The Visit Seattle Partnership Services team also offers professional development events, orientations and a variety of networking tools throughout the year.

Industry-Specific Associations

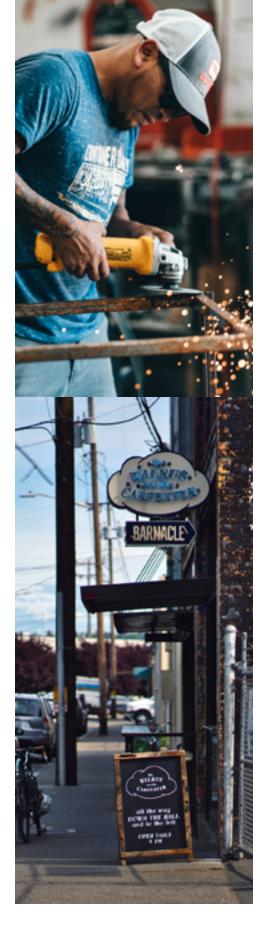


WASHINGTON **ASSOCIATIONS & ORGANIZATIONS** LISTED BY SUBJECT

Washington State Library curates this topical listing of nonprofit associations and organizations located in the state.

THE WASHINGTON GLOBAL **HEALTH ALLIANCE**

The WGHA connects and informs Washington's global health community. They are a source for global health news, events and jobs in Washington.



LIFE SCIENCE WASHINGTON

LSW's mission is to stimulate life science innovation, job creation and ecosystem vibrancy across Washington state through engagement, collaboration, promotion, and advocacy.

MANUFACTURING INDUSTRIAL COUNCIL

The MIC is a strong voice for protection of industrial lands and the maritime and manufacturing businesses operating there.

SEATTLE MADE / SEATTLE GOOD BUSINESS NETWORK

Seattle Made grows and supports a diverse ecosystem of urban manufacturers and producers that expand opportunities for local ownership and meaningful employment, build the region's long-term resiliency, and celebrate Seattle's unique cultural identity.

WASHINGTON HOSPITALITY ASSOCIATION

The Washington Hospitality Association is the state's leading hospitality trade group, representing more than 6,000 members of the hotel, restaurant and hospitality industry. The <u>Seattle Restaurant Alliance</u> is their local chapter, focusing on Seattle's



restaurant industry. Monthly meetings are held for Seattle restaurateurs.

WASHINGTON RETAIL ASSOCIATION

From the largest national chains to the smallest independent businesses, the Washington Retail Association is the primary advocacy group for retailers of all shapes and sizes across the State of Washington. Nearly 400,000 people work for retailers across the state. Their mission is to protect those jobs and the employers who provide them.

WASHINGTON STATE FOOD TRUCK ASSOCIATION

WSFTA advocates on behalf of all their mobile food members to help them succeed in this very competitive industry. They serve as a central hub of communication and resources, an event and catering referral source, and provide local and state-level proactive lobbying and advocacy.

WASHINGTON TECHNOLOGY INDUSTRY ASSOCIATION

WTIA is an influential co-op of 1,100 tech companies, both large and small. They consolidate the power of member companies to solve business problems.

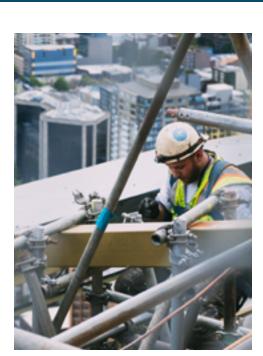


They are pragmatic partners with education and government leaders building a better world.

WASHINGTON **BREWERS GUILD**

The Washington Brewers Guild is a nonprofit organization dedicated to protecting and promoting the interests of craft brewers, as well as strengthening the Washington craft brewing community. They unite brewers from all over the state to advocate for laws and policies that will keep the craft beer industry thriving and ensure quality and choice for Washington beer lovers.

Workforce



These organizations help prepare Seattle's residents for local jobs and careers and can support businesses find employees. In some cases, these organizations can enhance or create curriculum to align with employer needs.

CENTER FOR WORKING ADULTS

The Seattle Colleges' Center for Working Adults offers worker-friendly programs to



support employees to finish their degrees and/or upskill for new jobs. CWA connects workers with the skills and opportunities to advance in their careers. Through student navigation, worker-friendly programs in high-demand sectors, and employer partnerships, CWA is focused on developing innovative talent and workforce strategies that strengthen local communities and business.

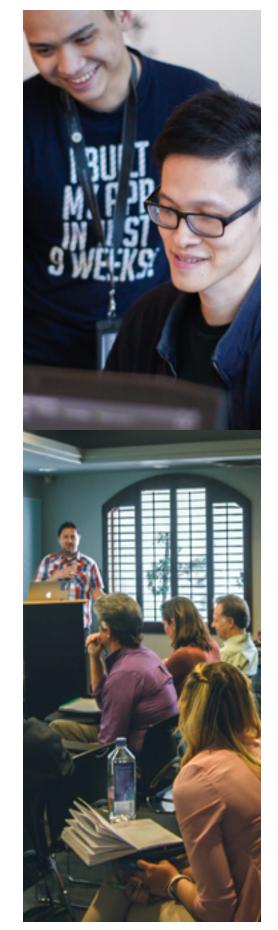
NEIGHBORHOOD HOUSE

Neighborhood House helps find and keep meaningful employment at livable wages through their employment programs and worksource connection sites: Foundations for Work, Pathways for Success for Refugees and Immigrants, Ready to Work, WorkSource Employment Programs, Health Workforce for the Future, Birch Creek Career Center, and the High Point Family Resource Center. Neighborhood House also works with employers to find qualified candidates.

SEATTLE GOODWILL

Seattle Goodwill offers job training and education programs and connects employers to their graduates. They offer work readiness classes focused on helping adults develop or refresh their workplace skills, vocation training, and wrap-around support services for their students.

SMALL BUSINESS HANDBOOK



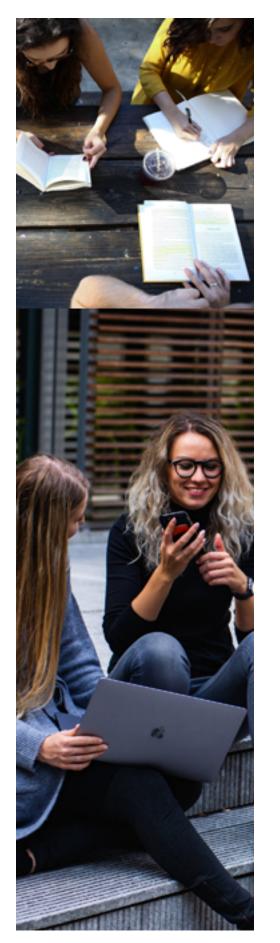
SEATTLE JOBS INITIATIVE

The Seattle Jobs Initiative (SJI) creates workforce partnerships by connecting businesses with untapped talent, helping businesses access quality, entry-level, highly motivated employees who possess strong performance skills. SJI improves businesses' recruitment pipeline by assisting companies with their hiring needs, internship programs and on-thejob training opportunities. SJI is a trusted business advisor, bringing 21 years of regional and national leadership to provide systems-level workforce solutions.

SEATTLE-KING COUNTY WORKSOURCE

The Seattle-King County WorkSource **Business Services Team assists business** leaders and human resource professionals operating in today's economic landscape with your talent acquisition strategies and workforce planning needs by providing no cast services and support to acquire, develop, and retain talent.

- » Recruitment assistance
- » Labor market and wages
- » Help during layoffs
- » Business resources



SEATTLE PUBLIC SCHOOL'S SKILLS CENTER

The Seattle Skills Center is committed to delivering advanced career and technical education for high school juniors and seniors. Courses offer high school credit, industry recognized certification, advanced learning, and college credit. Seattle Skills Center programs are located throughout Seattle Public Schools' high schools and at community-based sites.

Seattle Public Schools is always looking for new opportunities to support students. If you represent a local business, industry, or other entity, please contact Seattle Public Schools to explore how you might collaborate to create learning or work opportunities for Seattle students. Examples of support from business and industry may include:

- » Hosting student internship opportunities
- » Providing instructors for courses
- » Providing equipment or a site for hosting a course or course activities
- » Setting up a hiring/interview process for Skills Center students





WORKFORCE DEVELOPMENT COUNCIL OF SEATTLE-KING COUNTY

The Workforce Development Council of Seattle-King County is a nonprofit workforce grant-funding organization that oversees employment-related programs for youth, the adult workforce, and employers in Seattle and King-County, with the goal of a strong economy and self-sufficiency for every resident.

PROJECT FEAST

Project Feast aims to help refugees and immigrants transform their lives by providing pathways to sustainable employment in the food industry, and to enrich communities through intercultural exchange. Project Feast runs training programs for English language learners who have little to no work experience in the food industry in the United States.

Their culinary skills apprenticeship program combines classroom, kitchen, and ESL lessons to prepare people for a good job in a food business or start their own food business. After they complete the program, they will earn a certificate through Highline College's Continuing Education Department.



FARESTART

FareStart graduates have gone through an excellent training program with the region's best chefs and restaurant managers. Each student must show proficiency in critical skill areas, and is evaluated through intensive classroom and on-the-job training. Every FareStart graduate is prescreened and has current referrals and food handlers' permits.

9

Exiting Your Business

TRANSITIONING OUT OR CLOSING

Deciding to close your business, whether from unexpected circumstances or as part of your long-term plan, can be a difficult decision. Here are some resources to help you take all the necessary steps to successfully close or exit out of your business.





BUSINESS EXIT STRATEGIES

There are a number of different ways to exit from your business. Depending on your circumstances, your strategy may include:

- » Keeping the business in the family
- » Creating a worker-owned cooperative or employee stock ownership plan (ESOP)
- » Selling the business on the open market
- » Selling the business to another business (acquisition)
- » Merger
- » Liquidation
- » Filing for bankruptcy



The strategy you choose will determine the steps you will need to take to exit from your business. As part of this process, it is helpful to seek advice and guidance from business professionals, including attorneys, accountants, CPAs, business evaluation experts, bankers, the IRS, brokers, and other small business consultants.

Public Resources for **Exiting Your Business**



SEATTLE OED SUCCESSION PLANNING TOOLKIT

The Office of Economic Development has created a toolkit that includes key questions and information to consider to figure out your exit plan, a summary of information about business entities and estate planning, and a worksheet to help you organize the closing process.

STATE OF WA SMALL **BUSINESS GUIDANCE**

The small business guidance provided by Washington State provides a plethora of business development resources, including information and resources on how to close your business.



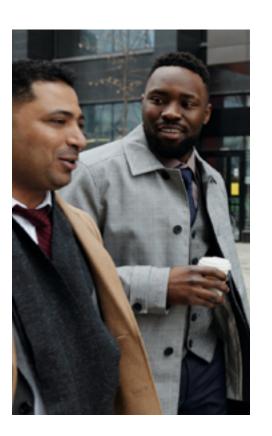
SMALL BUSINESS **ADMINISTRATION (SBA)**

The SBA can connect you with local guidance to plan your exit strategy as well providing steps to close your business.

INTERNAL REVENUE SERVICE (IRS)

The IRS has resources that can help you navigate closing your business from a federal tax perspective, regardless of your business type, and information to help you take care of your employees.

Checklist for Closing a Business

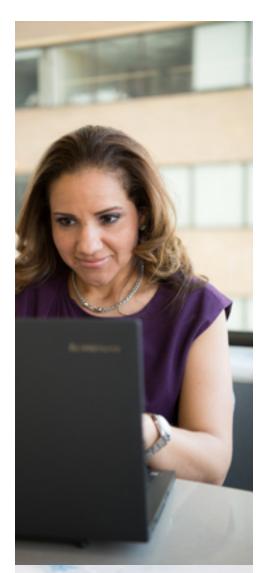


☐ SEEK LEGAL ADVICE

Understanding your obligations regarding closing your business such as debts, contracts, notifications, and any other requirements and regulations will help you figure out your plans going forward.

□ NOTIFY REGULATORY **AGENCIES**

Reach out to all relevant regulatory agencies to ensure that your accounts and annual permits and licenses are properly closed or transferred:





- » Federal
- » State
- » County (or counties, if you have multiple permits in different counties)
- » City (or cities, if you have multiple business licenses in different cities)

□ NOTIFY OTHER TERESTED PARTIES

Reach out to relevant people and partners, ensuring payment or communicating how and when you will pay for any monies due:

- » Employees
- » Lenders
- » Insurers
- » Vendors
- » Service providers
- » Landlords
- » Customers

CLOSURE OF BUSINESS DUE TO DEATH

Some state agencies have a special process for a business to follow when closing due to death, including:

- » Liquor and Cannabis Board (LCB)
- » Department of Revenue: **Business Licensing Services Taxes**
- » Department of Labor and Industries
- » Employment Security Department



- » Secretary of State
- » Department of Licensing

Go to Closure of Business Due to Death on the Small Business Guidance page for more detailed information.

Regulatory Agencies to Notify: Federal, State, and County



FEDERAL

» Internal Revenue Service (IRS)

STATE

- » WA Department of Revenue
- » Employment Security Department
- » Department of Labor & Industries
- » Secretary of State
- » Liquor and Cannabis Board
- » WA Department of Licensing
- » State-certified business agencies (if you are state-certified with the Office of Minority and Women's Business Enterprises and/or the Department of Veteran Affairs)
- » WA Department of Agriculture (if you have any annual permits or licenses, such as the food processor license or cottage food permit)

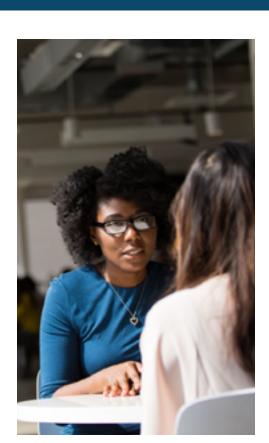


COUNTY

» <u>Public Health: Seattle</u>& <u>King County</u>

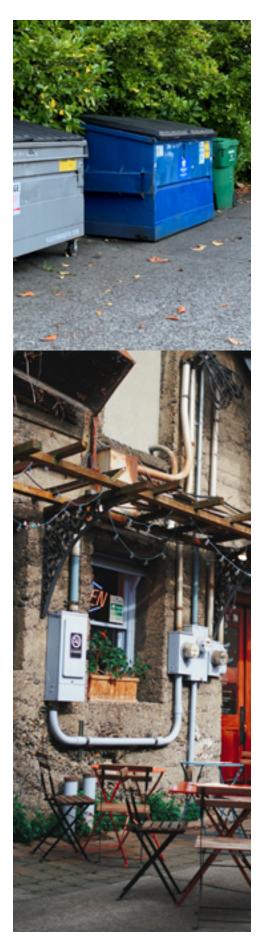
If you are a retail food business, notify the King County health department by letting your assigned health inspector know that you will be closing the business, and then your health inspector will verify the closure to close it out. If you don't know who your health inspector is, call 206-263-9566 to speak with office staff.

Regulatory Agencies to Notify: City of Seattle



SEATTLE LICENSE AND TAX ADMINISTRATION

If you no longer do business in Seattle and need to cancel your business license tax certificate, notify the License and Tax Administration via their online form, by email (tax@seattle.gov) or send them a letter with the following information: name and phone number, customer number, legal name of the business and date the business closed. You must file your final tax return and pay any outstanding taxes within 10 days of closing your account.



SEATTLE PUBLIC UTILITIES

Notify SPU if you have any questions about your water, drainage & wastewater, and solid waste services. You can open, close or move your SPU accounts via their online.com or by phone at 206-684-3000.

SEATTLE CITY LIGHT

Notify Seattle City Light if you have any questions about your account. You can start, stop or transfer your SCL account via online.com or by phone at 206-684-3000.

SEATTLE DEPARTMENT OF TRANSPORTATION

If you have any permits for outdoor seating, signs, awnings, or similar structures, email SDOT at publicspace@seattle.gov with the dates of the anticipated closure, the address of your business, and your permit numbers. They will follow up with you to ensure your old permit billing is discontinued.

SEATTLE FIRE DEPARTMENT

If you have annual permits from SFD and plan on closing your business or suspending operations, send any cancellation requests by email (permits@seattle.gov), including the following information: business name, permit number or permit type, and the reason



for cancellation. You may also cancel by responding to the permit renewal notice sent one month prior to the permit expiration date and checking the "Cancel" check box. Permit renewal notices can be sent back to SFD via email or postal mail.

SEATTLE OFFICE OF **LABOR STANDARDS**

Paid Sick and Safe Time Ordinance (SMC 14.16)

When a business is acquired by a successor employer, existing employees retain all previously accrued PSST hours and they are available for use. Successor employers must immediately comply with PSST requirements and are not considered "new employers" under the ordinance.

"Successor" means any person to whom an employer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys in bulk and not in the ordinary course of the employer's business, a major part of the property, whether real or personal, tangible or intangible, of the employer's business..."

Hotel Employees Job Retention Ordinance (SMC 14.29)

Two types of employers may be covered employers:

• A hotel employer, an employer that owns, controls, or operates a Seattle



- hotel or motel with 60 or more guest rooms, or
- An ancillary hotel business with 50 or more employees worldwide. These two types of employers become covered employers when there is a change of ownership.

The law requires:

- Outgoing employers to provide written notice that the business is changing ownership;
- Within five business days after the execution of a transfer document, an outgoing employer must post the notice in a place that can be readily viewed by employees and job applicants;
- The outgoing employer must provide the incoming employer with a preferential hiring list; and
- The incoming employer must hire from the preferential hiring list before hiring anyone not on the list for 180 calendar days after the business is open to the public under the incoming employer.