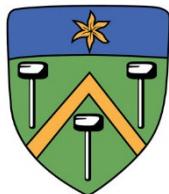


Interested in Opening a Business in North Smithfield?



The Town of North Smithfield is happy to guide you through the process of opening your business.

Depending on the type of business you are opening, the process may be very easy or require a few more steps.

1. REVIEW THE RHODE ISLAND REQUIREMENTS FOR BUSINESSES WITH THE RI SECRETARY OF STATE'S OFFICE

Feel free to browse the tools and links provided below:

- We encourage you to visit and use the Business Services features and tools on the Rhode Island Secretary of State's website: <https://sos.ri.gov/divisions/business-services>
- Read the Secretary of State's Business Basics: <https://www.sos.ri.gov/divisions/business-services/business-basics>
- Follow the Secretary of State's Starting a RI Business steps: <https://www.sos.ri.gov/divisions/business-services/ri-business/start-your-rhode-island-business>
- Visit the Rhode Island Business Portal Business Assistant: https://www.ri.gov/SOS/businessassistant/wizard/business_categories

RI Department of State/Business Services Division 148 W. River Street, Providence, RI 02904 (401)222-3040 corporations@sos.ri.gov

2. CHOOSE A LOCATION FOR YOUR BUSINESS

One of the first steps in opening a business with the Town of North Smithfield is to speak with the Building and Zoning Office to review Town requirements. Depending on the zone, type of business and location, the Building and Zoning Office can guide you through the necessary requirements. In some cases, you will need to apply for a Zoning Certificate. The cost of a Zoning Certificate is \$50.00. If you are applying for a home-based business, most residential zones allow for home offices, however there are some restrictions. Prior to opening a business, we strongly recommend calling or visiting the Building and Zoning Department.

Building & Zoning Office, Town Hall 83 Greene Street, North Smithfield, RI 02896 (401)767-2200 ext. 309

3. REVIEW BUSINESS LICENSING REQUIREMENTS WITH THE TOWN CLERK'S OFFICE

Once you have gone through the Building/Zoning process your next step will be contacting or visiting the Town Clerk's Office and/or visiting the North Smithfield online portal for licensing: <https://northsmithfieldri.portal.opengov.com/>. For your convenience, North Smithfield utilizes an online platform for all business registrations and licenses. Applying can take just a few minutes and you can upload any applicable documents, send and receive messages with Town employees/officials and for most registrations, and download your certificate right from the portal. First, you need to determine what type of Business Registration or License you need for your type of business. **All general business licenses and liquor licenses require approval from the Town Council, Town Officials, Criminal Background Check with the North Smithfield Police Station and the RI Department of Health, when applicable.** Town Council meetings are held at Town Hall on the first and third Monday of every month. Applications must have approval from all prior steps before being heard by the Town Council. **All other Businesses operating in the Town of North Smithfield require a Business Registration. Business Registrations require approval from Town Officials only.** Please contact the Clerk's Office for an estimated timeline of approval for your particular business. Registrations can take up to 2 weeks to complete while General Business and Liquor Licenses can take up to 3-8 weeks to complete.

Town Clerk's Office, Town Hall 83 Greene Street, North Smithfield, RI 02896 (401)767-2200 ext. 504

What Type Of Business Registration Or License Do I Need To Apply For?

General Business License		Business Registration
Type	Annual Fee	
Open on Federal Holidays (Holiday Sales License)	\$50	
Make Food on Premises (Victualling License)	\$50	
Bingo – Applied for annually	\$1/event	
Sells Second Hand Items	\$25	
Flea Markets	\$50	
Dry Cleaners	\$25	
Hotel/Motel	\$50	
Skate Rink	\$25	
Theater	\$50	
Boards Cats & Dogs	\$25	
Peddler/Hawker	\$25	
Solicitation	\$25	
Firearm and/or Ammunition Sales	\$25	
Mobile Food Establishment	\$75	
Junk Yard	\$100	
Entertainment	\$150	

**All other Businesses operating
in the Town of North Smithfield**

Annual Fee: \$25

Apply Here: <https://northsmithfieldri.portal.opengov.com/>

Looking for Liquor License Information?

Use the Table Below for All Liquor Licenses Issued by the Town of North Smithfield

***PLEASE CONTACT THE TOWN CLERK'S OFFICE TO INQUIRE ABOUT LIQUOR LICENSE AVAILABILITY
PRIOR TO APPLYING FOR A NEW LIQUOR LICENSE***

Class	Description	Annual Fee	RI Statutory Reference	RI Regulatory Reference (if applicable)
Class A	Sale of sealed container beverages to non-license holder	\$1,000	3-7-1, 3	1.4.1
Class BV	Sale for consumption on premises for "tavern" ¹ or "victualing house" ² *Full Liquor*	\$750	3-7-7	1.4.5
Class BVL	Sale for consumption on premises for "tavern" ¹ or "victualing house" ² *Beer & Wine Only*	\$400	3-7-7	1.4.5
Class D	"Club" ³ or non-business incorporated before 1900 with 10 consecutive years of operation prior to July 1, 1993; for consumption on premises – service to members and guests only	\$400	3-7-11	1.4.9
Class F	Sale of beer and wine at special event	\$15 per day	3-7-14	1.4.12
Class F-1	Sale of any alcoholic beverage at special event	\$35 per day	3-7-14.1	1.4.12

Apply Here: <https://northsmithfieldri.portal.opengov.com/>

¹ "Tavern" means any house where the principal business is the furnishing of food and sleeping accommodations. § 3-1-1(11)

² "Victualing house" means any shop or place where a substantial part of the business is the furnishing of food for consumption at the place where it is furnished. § 3-1-1(12)

³ "Club" means a corporation subject to the provisions of chapter 6 of title 7, owning, hiring, or leasing a building or space in a building of such extent and character as may be suitable and adequate for the reasonable and comfortable accommodation of its members, and whose affairs and management are conducted by a board of directors, executive committee or other similar body chosen by the members at a meeting held for that purpose, none of whose members, officers, agents, or employees are paid directly or indirectly any compensation by way of profit from the distribution or sale of beverages to the members of the club or to its guests beyond the amount of any reasonable salary or wages as may be fixed and voted each year by the directors or other governing body. § 3-1-1(2)

4. REVIEW FEDERAL, STATE & LOCAL REGULATIONS

Apply for a Federal Tax Identification Number & DUNS Number from the IRS

- To meet U.S. Internal Revenue Code requirements, you will need a Federal Employer Identification Number (EIN) or Federal Tax Identification Number (TIN) to identify your business. Before applying online at www.irs.gov, check with the Rhode Island Secretary of State to see if you also need a state number or charter.
- In addition to your EIN/TIN, many finance agencies, including the Providence Economic Development Partnership (PEDP), require you to have a DUNS number. You can register for a DUNS number at the Dun & Bradstreet website: www.dnb.com.

RI Department of State/Business Services Division 148 W. River Street, Providence, RI 02904 (401)222-3040 corporations@sos.ri.gov

Register for State and Local Taxes

- **State of Rhode Island Taxes:** The Rhode Island Division of Taxation is your starting point for finding information you need regarding business taxes in Rhode Island including an online form to register your business at <https://www.ri.gov/taxation/BAR>. This registration form can be used to register your business for the following: Permit to Make Sales at Retail, Income Tax Withholding Account (including withholding for pensions or trusts) and RI Unemployment Insurance (including Rhode Island Temporary Disability Insurance and Rhode Island Job Development Fund Tax).
- **Real Estate Taxes:** If you own the property on which your business is located, you will be responsible for paying annual property taxes. Contact the North Smithfield Tax Assessor for more information on how property is assessed and the North Smithfield Tax Collector for payment deadlines and information.
- **Tangible Taxes:** Tangible Taxes are assessed on personal property owned by your business, including furniture, fixtures, equipment, and computers. Tax bills reflect the property you owned on the preceding December 31st. For example, the tangible tax bill you receive in 2024 will reflect the property you owned on December 31, 2023. **IMPORTANT:** Before completing the purchase of an existing business, ensure from the Tax Collector that taxes are current or it could make you liable for back taxes or delay the granting of the license. Additionally, the Assessor's Office must be notified in writing whenever a business is closed or sold to ensure that the tax bill is accurate. Any name or location change requires a new Business Registration or License.

Annual Declaration of Business Personal Property

- Rhode Island General Law 44-5-15 requires every business to file an annual declaration of business personal property – also referred to as tangible property - to the Assessor in each municipality where such property is situated. These declarations must be filed by January 31st of each year. The reporting deadline can be extended to March 15th if a notice is filed to the Assessor by January 31st. The purpose of these declarations is to ensure that each business is assessed fairly and equitably. Failure to file this declaration may result in an estimated assessed value and will forfeit the right to appeal. Failure to file a declaration by the due date will result in the addition of estimated annual growth to the assessed value. **All businesses** are required to submit this declaration.

Tax Assessor's Office, Town Hall 83 Greene Street, North Smithfield, RI 02896 (401)767-2200 ext. 323 or 325

Tax Collector's Office, Town Hall 83 Greene Street, North Smithfield, RI 02896 (401)767-2200 ext. 511

North Smithfield strives to be a business-friendly community-Thank you for doing business in our Town!