



# CITY OF WILSONVILLE BUSINESS LICENSE APPLICATION

29799 SW Town Center Loop E. • Wilsonville Oregon 97070 • (503) 570-1518 Fax (503) 682-1015

For the period July 1, 2024 through June 30, 2025

NEW  RENEWAL  OWNERSHIP CHANGE  ADDRESS CHANGE  NAME CHANGE

BUSINESS INFORMATION			
Business Name		DBA (Doing Business As)	
Business Street Address		Business Mailing Address (if different)	
City, State, Zip		City, State, Zip	
Business Phone #	Fax #	Federal ID Number	Business Start Date in Wilsonville
Primary Contact Name and Phone Number		Primary Contact Email	

BUSINESS OWNER AND CONTACT INFORMATION	
Owner Name	
Corporate Contact Name *if applicable	Corporate Contact Phone Number
Corporate Contact Email Address	
Payroll Tax Preparer Contact Name (see attached Payroll Tax Information) *if applicable	Payroll Tax Phone Number
Payroll Tax Preparer Email Address	
Self-Employment Tax Preparer Contact Name (see SE Tax Information) *if applicable	SE Tax Phone Number
If you use an outside payroll company to file your taxes, please list company (Example: ADP, ZenPayroll, Paylocity):	

ADDITIONAL INFORMATION	
NAICS CODE (6 DIGIT CODE)	Describe the Nature of the Business.
Home Based Business Yes <input type="checkbox"/> No <input type="checkbox"/>	Do you intend to Solicit Door to Door? Yes <input type="checkbox"/> No <input type="checkbox"/> (call 503-570-1518 for more permit information)
Type of Ownership C Corp <input type="checkbox"/> S Corp <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Non Profit <input type="checkbox"/> Other <input type="checkbox"/> _____	
OCCB #	Metro License #
Does your company have potential industrial/commercial storm water discharges? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, contact 503-570-1570	
<b>**If construction, the location of the job site in the City of Wilsonville</b>	

SMART Payroll Transit Tax Additional Information: (Please Select ONE option that applies to your business)

I have employees AND self-employment earning (Quarterly and Annual Self-Employment Returns applicable)

I have employees (Including myself) (Quarterly Payroll Taxes are applicable)

I receive income from the profits of my business (Annual Self-Employment Returns are applicable)

I am a 501(c)3 (IRS Paperwork must be provided)

**BUSINESS LICENSE FEES**  
(NON-REFUNDABLE)

The annual license fee for each fiscal year beginning July 1<sup>st</sup> is \$100.00 plus \$3.00 **per each employee who is actively working in the City in the employers business.**

If a business has an annual net income of \$12,000.00 or less the license fee is \$50.00 plus \$3.00 per each employee. The fee for businesses whose total annual gross income is documented to be less than \$500.00 will be waived.

*(The license fee for the period of January 1<sup>st</sup> to June 30<sup>th</sup> shall be prorated at one-half (½) the annual fee).*

Each branch or establishment of any business shall be considered a separate business and subject to a license.

<b>Full Year Fee</b> (July 1 to June 30)		<b>Prorated ½ Year Fee</b> (January 1 to June 30)	
<input type="checkbox"/> \$100.00	<input type="checkbox"/> \$50.00	<input type="checkbox"/> \$50.00	<input type="checkbox"/> \$25.00
<b>Total Employees Working in Wilsonville:</b> _____ x \$3.00			<b>Total Employee Fee:</b> \$ _____
Total owners: _____ (no fee, for information only)			
<b>Temporary license</b> – if working 2 weeks or less during the fiscal year. (There is no employee fee for temporary license).			<input type="checkbox"/> \$25.00
<b>TOTAL DUE:</b>			\$ _____

**SIGNATURE AND INFORMATION**

**The information provided on this form is true and complete to the best of my knowledge:**

Applicant's Signature	Applicant's Name (please print)
Title	Date
Phone number	

**Payment must accompany application. Make check payable to: City of Wilsonville**

Mail to: City of Wilsonville  
Business License Department.  
29799 SW Town Center Loop E.  
Wilsonville, OR 97070

Business licenses will be processed and mailed within seven to ten business days from the date it is received in our office. For questions, call 503-570-1518 or email: licenses@ci.wilsonville.or.us

**FOR OFFICE USE ONLY**

Amount Paid:	Date Received:	Received By:	Receipt #:	Cash <input type="checkbox"/> Check <input type="checkbox"/>
Date Processed:	Processed By:	Date Issued:	License #	Charge <input type="checkbox"/>

# City of Wilsonville

## Payroll and Self Employment Transit Tax Information

### 1. What is the Wilsonville Transit District Tax?

SMART (South Metro Area Rapid Transit) provides transit services within the community and outlying areas such as Canby, Salem and the southern portion of Portland. The Transit Tax was established to finance the locally operated SMART system by City Ordinance 340 in December, 1988, and later revised by City Ordinance 360 in November, 1989 (copies of the ordinances are available upon request).

### 2. What is the Transit Tax rate?

The SMART tax rate is 0.005 effective October 1, 2008.

### What is the City of Wilsonville transit system tax boundary?

The Wilsonville Transit District boundary is the city limits of Wilsonville (including the Charbonneau District).

### 3. What is the difference between Wilsonville Transit District Payroll Excise Tax and Wilsonville Transit District Self-employment tax?

The excise tax is paid by the employer. The self-employment tax is paid by the self-employed person.

### 4. How do we determine self-employment income?

Self-employment earnings are those reported on your individual federal Schedule SE, line 3, as defined in RC 1402. If a taxpayer has more than one business included on federal Schedule SE, only include those businesses from line 3 of your federal Schedule SE that have net earnings. Do not use a business with a net loss to offset a business with net earnings.

### 5. Who must file and pay?

All employers, including nonresident employers, who are paying wages (as prescribed by ORS 267.380) earned in the City of Wilsonville must register and file with the City of Wilsonville Tax Department. Wages include all salaries, commissions, bonuses, fees, payments to a deferred compensation plan, or other items of value.

### 6. Are 401k plans included in the Wilsonville transit district payroll?

Yes, contributions to deferred compensation plans are subject including contributions to 401k retirement plans made at the election of the employee and matched by the employer.

### 7. Are Section 125 cafeteria plans subject to the Wilsonville transit tax?

No, Section 125 cafeteria plans are exempt from the Wilsonville transit tax.

### 8. How are the transit taxes determined on truck drivers, salespeople and construction?

Employees, who are subject to withholding tax, are subject to Wilsonville transit tax. If an employee only works a portion of the time in the Wilsonville transit district, then only that portion is subject to the tax. Wilsonville transit taxes are determined by where the work is physically performed including jobsites and home locations.

### 9. Are real estate salespeople subject to Wilsonville transit tax?

Yes, they are treated as self-employed; therefore, commissions on sales within the Wilsonville transit district boundaries are subject to the transit tax through the individual's net earnings from self-employment.

### 10. Are wages paid to church employees subject to Wilsonville transit tax?

No, churches are exempt from paying Wilsonville transit taxes.

### 11. Are non-profit organizations subject to transit taxes?

Not all non-profit organizations are exempt from the Wilsonville transit tax. Only the organizations with 501(C)3 status are exempt. Non-profit organizations will need to send in a copy of the IRS determination.

**12. Apportionment of Tax**

Employers located outside of the Wilsonville transit district are subject to payroll and self-employment taxes if any employee, commission merchant, or commission employee does business in the Wilsonville transit district. Taxpayers do not pay both Wilsonville Transit Tax and Tri-Met Tax on the same taxable wages if work is done in both districts then the taxable wages should be prorated and the applicable amounts paid to each district.

**13. Is there a minimum payment?**

If the tax due for a quarter is less than \$20 payment can be deferred until the end of the year; however, the quarterly transit tax return needs to be submitted showing the amount due with no payment; otherwise, the account will be considered delinquent and subject to penalties and/or interest. Sole proprietors can pay at year-end or make estimated quarterly tax payments.

**14. What are the penalties and interest?**

Late payment or non-payment will result in a penalty of 10% of the tax due for accounts up to 30 days past due. An additional penalty of 15% will be assessed on accounts over 30 days past due. Fraudulent tax returns or intent to evade will result in an additional 25% penalty interest shall be assessed at the rate of 1.5% per month. Legal fees and costs associated with the collection of tax will be the liability of the taxpayer.

Still have questions?

Call Licensing at 503-570-1518 or email: [TransitTax@ci.wilsonville.or.us](mailto:TransitTax@ci.wilsonville.or.us)

Please visit our website [www.ci.wilsonville.or.us](http://www.ci.wilsonville.or.us) for tax forms and additional information.

For more information about SMART programs and services please our website [www.ridesmart.com](http://www.ridesmart.com)