



Nassau County
Industrial Development Agency

L.E.A.D.S.

Local Enterprise Assistance & Development Service Program



Licenses and Procedures

For New York State and Nassau County

NASSAU COUNTY EXECUTIVE
ED MANGANO

Table of Contents

General Information 5

 Naming a Business..... 5

 Registering a Business 5

 Corporations 5

 Limited Liability Companies (“LLCs”)..... 6

 General Partnerships (“GPs”), Limited Partnerships (“LPs”) Limited Liability Partnerships (“LLPs”)... 7

 Sole Proprietorships 7

 Business and Excise Tax Issues 7

 Federal 7

 New York State 7

 Obtaining Necessary Operating Licenses or Permits from New York State 8

 Apply for a New License 8

 License Renewals..... 8

 Real Estate Sales and Broker licenses..... 8

 Employment Concerns 9

 Unemployment Insurance 9

 Workers’ Compensation..... 9

 Specialized Operating Permits and Business Concerns..... 10

 Department of Environmental Conservation 10

 Town Clerk Offices..... 10

 County of Nassau Department of Public Works..... 10

 Liquor and Tobacco 11

 Liquor..... 11

 Wholesale Sales Licenses..... 11

 Common Retail Sales Licenses..... 11

 Tobacco 11

 Cigarettes and Tobacco Products Retail Dealers Registration 11

Information for Specific Types of Business 12

 Taxis and Car Services..... 12

 Food Service 12

 Food Service Establishment Permit..... 12

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Alcohol Sales Permits 12

Food Processing Establishment License (Article 20-C License) 13

Retail Food Store License (Article 28 License) 13

Home Improvement 14

Licenses..... 14

County of Nassau Department of Public Works 14

Nassau County Fire Marshal..... 14

Town Building Departments..... 14

Demolitions 15

Retail/Sales 15

Office of Consumer Affairs Weights & Measures Division 15

Important Contacts 16

Nassau County Industrial Development Agency 16

New York State 16

Department of Agriculture and Markets..... 16

Department of Environmental Conservation 16

Department of Labor 16

Department of State..... 16

Department of Taxation and Finance..... 16

State Liquor Authority 17

Nassau County..... 17

County Clerk 17

Department of Health 17

Department of Public Works..... 17

Fire Marshal..... 17

Office of Consumer Affairs 17

Towns 17

City of Glen Cove 17

City of Long Beach 17

Town of Hempstead 18

Town of North Hempstead..... 18

Town of Oyster Bay 18

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Incorporated Villages..... 18

Town of Hempstead 18

Town of North Hempstead..... 19

Town of Oyster Bay 19

General Information

Naming a Business

The name of a corporation, partnership or limited liability company must be distinguishable from the other entities already on file with the state. Prior to filing formation paperwork with the state, a name's availability may be checked by writing to the NYS Department of State. In certain instances, specific naming conventions may have to be followed, and some words and phrases may not be allowed as part of a business name. For more information call (518) 473-2492 or go to www.dos.ny.gov.

Registering a Business

Corporations

All corporations, including S-Corporations, Limited Liability Corporations and Non-Profit Corporations must be formed through a specific New York State process.

1. File Certificate of Incorporation
2. Hold an organizational meeting
3. Ongoing responsibilities and record-keeping.
4. Necessary licenses or permits

File Certificate of Incorporation

File a Certificate of Incorporation ("Col") pursuant to Section 402 of the Business Corporation Law with New York Department of State. The Col can be filed by mail, in person or by fax.

Filing fees of \$125 plus applicable tax on shares. Fees can be paid by cash, check, money order, MasterCard, Visa or American Express.

For Reference: Section 180 of the Tax Law.

Hold an Organizational Meeting

At the organization meeting, the incorporators must adopt bylaws, elect directors, and transact any other business.

For Reference: Section 404 of the Business Corporation Law

Ongoing responsibilities and record-keeping

As an ongoing entity, corporations must:

- (1) keep complete books and records of accounts,
- (2) record and keep minutes of shareholders', board of directors' and executive committee meetings,

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

(3) keep shareholder records, including names and addresses of all shareholders, the number and class of shares held by each shareholder and the record date of ownership,

For Reference: Section 634 of the Business Corporation Law.

(4) hold annual shareholder meeting for the election of the directors and the transaction of other shareholder business.

For Reference: Section 602 of the Business Corporation Law.

Bylaws and corporate books and records are maintained by the corporation and are not filed with any state or county agency.

For more information, contact the New York Department of State Corporations Office at (518) 473-2492 or refer to <http://www.dos.ny.gov/corps/buscorp.html>.

Limited Liability Companies ("LLCs")

1. File Articles of Organization
2. Adopt a written Operating Agreement
3. Publish Notice in designated newspapers

File Articles of Organization

Organizers must file the Articles of Organization with the NYS Department of State to create an LLC. Organizers prepare, sign and file the Articles.

For Reference: Section 230 of the Limited Liability Company Law.

Adopt Written Operating Agreement

Organizers must enter into an Operating Agreement before, at the time of, or within 90 days after the filing of the Articles of Organization. This is the primary document governing the duties, liabilities and obligations of the LLC entity and its members. The Operating Agreement is an internal document that is not filed with the Department of State.

For Reference: Section 417 of the Limited Liability Company Law.

Publish Notice in designated newspaper

Limited Liability Companies must publish a copy of the Articles of Organization or a notice related to the formation in two newspapers for six consecutive weeks. The newspapers are designated by the county clerk of the county in which the LLC is located. Information in the notice must match the Department of State's records exactly. After six weeks, the newspaper will provide an affidavit of publication, which is submitted to the Department of State alongside a Certificate of Publication.

For Reference: Section 206 of the Limited Liability Company Law.

For more information, contact the New York Department of State Corporations Office at (518) 473-2492 or <http://www.dos.ny.gov/corps/buscorp.html>.

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

General Partnerships ("GPs"), Limited Partnerships ("LPs") Limited Liability Partnerships ("LLPs")

File at county clerk's office where the business is located. Forms can be found online at www.nassaucountyny.gov/agencies/Clerk/Clerkservices/businessformations.html.

Nassau County Clerk

240 Old Country Road
Mineola, NY 11501
(516) 571-2664

Sole Proprietorships

If operating under any name other than the proprietor's legal name, file a Certificate of Assumed Name directly with the county clerk in each county in which the entity transacts business. For more information call (516) 571-2664. Forms can be found online at www.nassaucountyny.gov/agencies/Clerk/Clerkservices/businessformations.html.

Business and Excise Tax Issues

Federal

Sole proprietorships, partnerships, limited liability companies and corporations must have a Taxpayer Identification Number (also known as an Employer Identification Number). A Taxpayer Identification Number is obtained through the Internal Revenue Service W-9 Form, which can be found on the IRS website at www.irs.gov/Forms-&Pubs.

Forms may also be obtained at the local office of the IRS:

999 Stewart Avenue
Bethpage, NY 11714
(516) 576-7428

New York State

Sales Tax

Applicable vendors must obtain a Certificate of Authority to Collect Sales Tax. The Certificate of Authority is a registration authorizing the collection of sales and use tax on the sale of taxable tangible personal property, rentals, specific taxable services and purchases of tangible personal property for resale.

To apply, use the Online Permit Assistance and Licensing web site, found at <http://www.opal.ny.gov/>. Call the NYS Department of Taxation and Finance for more information at (518) 457-1929.

Obtaining Necessary Operating Licenses or Permits from New York State

Apply for a New License

The following occupations are licensed or registered by New York State:

- Apartment Information Vendor and Apartment Sharing Agent
- Armored Car Services
- Athlete Agent
- Automobile Broker
- Bail Enforcement Agent
- Barber
- Bedding Manufacturer & Refurbisher
- Central Dispatch Facility
- Coin Processor
- Cosmetologists/ Estheticians
- Document Destruction
- Contractor
- Hair Stylists/Waxers
- Health Club Services
- Hearing Aid Dispensers
- Home Inspectors
- Nair Salons and Specialists
- Notaries Public
- Pet Cemetery & Crematorium
- Private Investigator
- Real Estate Appraiser
- Real Estate Broker
- Real Estate Salesperson
- Security or Fire Alarm Installer
- Security Guard
- Telemarketer Business
- Ticket Reseller
- Watch, Guard or Patrol Agency

Licensing requires an approved course of study or adequate documentation of acceptable experience. In some cases a written or practical exam is necessary. For more information call the NYS Division of Licensing Services at (518) 474-4429.

License Renewals

Licensees and registrants are mailed a renewal form approximately 90 days prior to their license/registration expiration date.

If it is less than 60 days from your license/registration expiration date and you have not received a renewal form, email the NYS Division of Licensing Services at Licensing@dos.ny.gov to request a form or call (518) 474-4429.

Real Estate Sales and Broker Licenses

General Real Estate license applications and renewals must be completed through eAccessNY, as printed applications are no longer accepted. eAccessNY is found at www.dos.ny.gov/licensing/eaccessny.html. For more information, call (518) 474-4429.

For renewals, postcard and email renewal reminders containing eAccessNY renewal instructions are sent to all Real Estate licensees approximately 90 days prior to license expiration. Paper renewal forms are no longer distributed to real estate licensees.

For applications based on reciprocity, attorney status, or to request an additional salesperson license or previous licenses, a paper application must be submitted.

Employment Concerns

Unemployment Insurance

Employers in New York must file an employer registration form with the NYS Department of Labor to determine liability under the New York State Unemployment Insurance Law. Registration can be completed online at www.applications.labor.ny.gov/eRegWeb/eRegInitialPart1.html. For more information, contact the New York State Department of Labor.

New York State Department of Labor

Unemployment Insurance Division
State Office Building Campus, Building 12
Albany, NY 12240
(518) 457-4179

Workers' Compensation

Workers' compensation insurance protects employers and employees against financial loss in event of injury. By law, employers in New York must carry workers' compensation insurance for all employees. Specific information and requirements can be found at www.wcb.ny.gov or by calling (518) 462-8880.

Specialized Operating Permits and Business Concerns

Department of Environmental Conservation

Concerns about air pollution, coastal erosion, hazardous wastes, etc.

The Long Island Regional Director is Roger Evans at (631) 444-0365.

Town Clerk Offices

The Town Clerk handles permits for:

- Auction Sales
- Block Parties
- Going Out of Business Sales
- Hunting and Fishing Licenses
- Parade Permits
- Peddling and Soliciting Permits
- Other Special Event Permits

A list of Town Clerks' Offices starts on page 17 of this handbook.

County of Nassau Department of Public Works

The Department of Public Works handles:

- Road Openings
- Dumpster Permits
- Sewer Permits
- Industrial Waste Issues

Nassau County Department of Public Works

1194 Prospect Avenue
Westbury, NY 11590

(516) 571-9600

Contracts and Permits: (516) 571-9602

Liquor and Tobacco

Liquor

Wholesale Sales Licenses

Specialized licenses and ongoing requirements are necessary for beer, wine or liquor wholesalers in New York State. Further information can be found on the New York State Liquor Authority website: www.sla.ny.gov or by calling (518) 474-3114.

Common Retail Sales Licenses

Businesses selling beer, wine or liquor to the public are required to hold the proper license. Different licenses are required for different establishments. Further information can be found on the New York State Liquor Authority website: www.sla.ny.gov or by calling (518) 474-3114.

On-Premises Liquor License Note: The on-premises liquor license is considered to be the standard "bar" license. Required for on-premises consumption of liquor, wine and beer and also allows for the sale of beer (only) for off-premises consumption. Food, such as soups and sandwiches, must be served. For more information call (518) 474-3114.

Tobacco

Cigarettes and Tobacco Products Retail Dealers Registration

Registration is required for retailers of cigarettes and/or tobacco product sales made over the counter at a specific location or from a cart, truck, stand, or other merchandising device. Each location requires a separate registration and payment of the registration fee. Registration is filed through the New York State Department of Tax and Finance Form DTF-716, located at www.tax.ny.gov or by calling 518-457-5735.

Information for Specific Types of Business

Taxis and Car Services

For-hire vehicles operating in Nassau County must be registered with the Office of Consumer Affairs' Taxi & Limousine Commission. After registration, each vehicle must display the Nassau County Taxi and Limousine Commission registration decal on the windshield and keep the Registration Card in the vehicle at all times.

The For-Hire Vehicle Registration Application is available from the Nassau County Office of Consumer Affairs:

Nassau County Office of Consumer Affairs

TLC Division
200 County Seat Drive
Mineola, NY 11501
(516) 571-2600

Note: Vehicle and driver licensing is done through local municipalities and the NYS Department of Motor Vehicles, not Nassau County. Contact the local municipality (information at the back of this handbook) for more information. For-hire drivers must comply with all local licensing and inspection requirements.

Food Service

Food Service Establishment Permit

Food service establishments must obtain this permit from the Nassau County Department of Health. The permit grants permission to operate a restaurant, lunchroom, diner, etc. as required by the NYS Public Health Law and State Sanitary Code. To obtain a food establishment permit, you must apply in person at the Nassau County Department of Health.

Further information and requirements are found at
www.nassaucounty.ny.gov/agencies/health or by calling the Health Department at (516) 227-9697.

Nassau County Health Department

Office of Food Protection – North Entrance
106 Charles Lindbergh Boulevard
Uniondale, NY 11553
(516) 571-3680

Alcohol Sales Permits

See page 11 for alcohol retailer information.

Food Processing Establishment License (Article 20-C License)

This license assures that foods processed in New York for human consumption are pure and that food processing establishments conform to proper operating and sanitary standards. The license is required for all retail food establishments that conduct any type of food preparation including meat or cheese grinding, heating foods, sandwich making, sushi preparation, salad bars or that operate beverage dispensing machines or other ready to eat exposed food packaging activity.

Licenses are obtained by filing an application with the NYS Department of Agriculture. More information is found at www.agriculture.ny.gov.

NYS Department of Agriculture and Markets

FSL-Licensing Unity
10B Airline Drive
Albany, NY 12235
1-800-554-4501

Retail Food Store License (Article 28 License)

This license is required for any retail food store where food and food products are not processed but are offered to consumers for intended off-premises consumption. Stores requiring Article 28 licenses are identified by the sale of any of the following: milk, eggs, refrigerated meats or other potentially hazardous foods. The following establishments are not included: establishments that handle only pre-packaged, non-potentially hazardous foods, roadside markets that offer only fresh fruits and vegetables for sale, stores that conduct food processing, food service establishments, juice bars or food and beverage vending machines.

Licenses are obtained by filing an application with the NYS Department of Agriculture. More information is found at www.agriculture.ny.gov.

NYS Department of Agriculture and Markets

FSL-Licensing Unity
10B Airline Drive
Albany, NY 12235
1-800-554-4501

Home Improvement

Licenses

Office of Consumer Affairs (“OCA”) licenses are required for all contractors conducting home improvement work in Nassau County. Application forms are available from the OCA. The applications must be filled, notarized and filed in person. A full list of instructions is available at www.nassaucounty.gov/agencies/ica/Licensing.

Nassau County Office of Consumer Affairs

200 County Seat Drive
Mineola, NY 11501
(516) 571-2600
Licensing: (516) 571-3871

County of Nassau Department of Public Works

The Department of Public Works must be contacted regarding dumpster permits, sewer permits and industrial waste issues.

Nassau County Department of Public Works

1194 Prospect Avenue
Westbury, NY 11590
(516) 571-9600
Contracts and Permits: (516) 571-9602

Nassau County Fire Marshal

Certain types of construction require the filing and approval of building plans with the County Fire Marshal. More information can be found at www.nassaucounty.ny.gov/agencies/FireComm/firemarshal.html.

Nassau County Fire Marshal

1194 Prospect Avenue
Westbury, NY 11590
(516) 573-9900

Town Building Departments

The Building Department administers and enforces regulation pertaining to the use of property and the construction of buildings. Each Town Building department is responsible for handling all complaints on properties, buildings and sanitation code violations within the relevant town jurisdiction. The Building Department is also responsible for issuing building permits and Certificates of Occupancy for buildings. The department also handles zoning complaints and plumbing concerns.

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

In the Incorporated Villages, the Village Building Department handles building codes.

See list of contact information on page 17 of this handbook.

Demolitions

Demolitions of buildings or structures require special procedures. Permits are generally issued through the local town, city or village. Contact information starts on page 17 of this handbook.

In addition, before demolition you must obtain a Rodent Free Certificate from the Nassau County Department of Health stating that the premises is free from rodent infestation. The certificate is given after a Health Department on-site inspection. Demolition must start within ten days of the inspection date. For more information, contact the Department of Health – Community Sanitation Program at (516) 227-9715.

Retail/Sales

Office of Consumer Affairs Weights & Measures Division

The OCA Weights & Measures Division is responsible for testing all weighing and measuring devices used in retail trade in Nassau County. They also maintain a database of all businesses which use weighing and measuring devices to determine the price of their goods and services.

Nassau County Office of Consumer Affairs

Weights and Measures Division
200 County Seat Drive
Mineola, NY 11501
(516) 571-3200

Important Contacts

Nassau County Industrial Development Agency

Theodore Roosevelt Country Executive and Legislative Building
1550 Franklin Avenue, Suite 235
Mineola, NY 11501
(516) 571-1945
Fax: (516) 571-1076

New York State

Department of Agriculture and Markets
108 Airline Drive
Albany, NY 12235
(518) 485-5326

Department of Environmental Conservation
625 Broadway
Albany, NY 12233
Long Island Regional Contact - Permits: (631) 444-0365

Department of Labor
Building 12
W.A. Harriman Campus
Albany, NY 12240
(518) 457-9000
Unemployment Insurance: (518) 457-2735

Department of State
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231
(518) 474-4750
Fax: (518) 474-1418
Regional Office: (516) 934-8572
Corporations Information: (518) 473-2492
Division of Licensing Services: (518) 474-4429

Department of Taxation and Finance
Building 9
W.A. Harriman Campus
Albany, NY 12240
(518) 457-1929

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

State Liquor Authority
80 South Swan Street, 9th Floor
Albany, NY 12210
(518) 474-3114

Nassau County

County Clerk
240 Old Country Road
Mineola, NY 11501
(516) 571-2664

Department of Health
106 Charles Lindbergh Boulevard
Uniondale, NY 11553
(516) 227-9697

Department of Public Works
1194 Prospect Avenue
Westbury, NY 11590
(516) 571-9600
Contracts and Permits: (516) 571-9602

Fire Marshal
1194 Prospect Avenue
Westbury, NY 11590
(516) 573-9900

Office of Consumer Affairs
200 County Seat Drive
Mineola, NY 11501
(516) 571-2600
Home Improvement Licenses: (516) 571-3871

Towns

City of Glen Cove
9 Glen Street
Glen Cove, NY 11542
(516) 676-2000
City Clerk: (516) 676-3345
Building Department: (516) 676-4448

City of Long Beach
1 West Chester Street
Long Beach, NY 11561
(516) 431-1000
City Clerk: (516) 431-1002

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Building Department: (516) 431-1005

Town of Hempstead

1 Washington Street
Hempstead, NY 11550
(516) 489-5000

Town Clerk: (516) 489-5000, ext. 3046
Building Department: (516) 538-8500

Town of North Hempstead

220 Plandome Road
Manhasset, NY 11030
(516) 869-6311

Town Clerk: (516) 869-7646
Building Department: (516) 869-6311

Town of Oyster Bay

54 Audrey Avenue
Oyster Bay, NY 11771
(516) 624-6100

Town Clerk: (516) 624-6320
Building Department: (516) 624-6200

Incorporated Villages

Town of Hempstead

Atlantic Beach	(516) 371-4600
Bellerose	(516) 354-1000
Cedarhurst	(516) 295-5770
East Rockaway	(516) 887-6300
Floral Park	(516) 326-6300
Freeport	(516) 377-2200
Garden City	(516) 742-5800
Hempstead	(516) 489-3400
Hewlett Bay Park	(516) 295-1400
Hewlett Harbor	(516) 374-3806
Hewlett Neck	(516) 295-1400
Island Park	(516) 431-0600
Lawrence	(516) 239-4600
Lynbrook	(516) 599-8300
Malverne	(516) 599-1200
Mineola	(516) 746-0750
New Hyde Park	(516) 354-0022
Rockville Centre	(516) 678-9300
South Floral Park	(516) 352-8047
Stewart Manor	(516) 354-1800

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Valley Stream (516) 825-4200
Woodsburgh (516) 295-1400

Town of North Hempstead

Baxter Estates (516) 767-0096
East Hills (516) 621-4251
East Williston (516) 746-0782
Flower Hill (516) 627-2253
Great Neck (516) 482-0019
Great Neck Estates (516) 482-8283
Great Neck Plaza (516) 482-4500
Kensington (516) 482-4409
Kings Point (516) 482-7872
Lake Success (516) 482-4411
Manorhaven (516) 883-7000
Munsey Park (516) 365-7790
North Hills (516) 627-3451
Old Westbury (516) 626-0800
Plandome (516) 627-1748
Plandome Heights (516) 627-1136
Plandome Manor (516) 627-3701
Port Washington North (516) 883-5900
Roslyn (516) 621-1961
Roslyn Estates (516) 621-3541
Roslyn Harbor (516) 621-0368
Russell Gardens (516) 482-8246
Saddle Rock (516) 482-9400
Sands Point (516) 883-3044
Thomaston (516) 482-3110
Westbury (516) 334-1700
Williston Park (516) 746-2193

Town of Oyster Bay

Bayville (516) 628-1439
Brookville (516) 626-1792
Center Island (516) 922-0606
Cove Neck (516) 922-1885
Farmingdale (516) 249-0093
Lattingtown (516) 676-6920
Laurel Hollow (516) 692-8826

NASSAU COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Massapequa Park	(516) 798-0244
Matinecock	(516) 671-7790
Mill Neck	(516) 922-6722
Muttontown	(516) 364-3476
Old Brookville	(516) 671-4664
Oyster Bay Cove	(516) 922-1016
Sea Cliff	(516) 671-0080
Upper Brookville	(516) 624-7715

Disclaimer

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