Knowing Chandler

INTRODUCTION

Since its founding in 1912, the City of Chandler has been a forward thinking community built on entrepreneurial spirit, innovation and hometown traditions.

A long-held vision of thoughtful, constructive and consistent planning has helped transform Chandler into one of the strongest economic centers in the region, state and nation. Chandler’s proactive leadership, business-friendly environment, world-class labor force and market reach have made it an attractive base for internationally recognized companies and new start-ups spanning a wide range of industries.

Outside of work, our community is passionately committed to developing a sense of place that draws new visitors and enriches the lives of our residents. An enviable, award-winning quality of life is provided through friendly neighborhoods, great schools, and one-of-a-kind shopping, dining, recreation and entertainment experiences.

Year after year, large and small companies along with thousands of talented residents make the decision to call Chandler home. We encourage you to read on, experience Chandler for yourself, and discover why you, too, should become part of this vibrant community.

Platform for Possibility
Demographics

Attractive, Diverse, Educated and Growing Community

Population Growth

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
</tr>
</thead>
<tbody>
<tr>
<td>2000 Census</td>
<td>176,581</td>
</tr>
<tr>
<td>2010 Census</td>
<td>236,123</td>
</tr>
<tr>
<td>2020 Population</td>
<td>267,069</td>
</tr>
<tr>
<td>2030 Projected Population</td>
<td>284,524</td>
</tr>
</tbody>
</table>

Data Source: ESRI Business Analyst (2019), U.S. Census Bureau, Arizona Office of Economic Opportunity, Chandler Planning Division
Chandler’s Stats

### Unemployment Comparison

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chandler’s Unemployment Rate</td>
<td>3.7%</td>
</tr>
<tr>
<td>Metro Phoenix Unemployment Rate</td>
<td>4.2%</td>
</tr>
</tbody>
</table>

Data Source: Arizona Labor Statistics 2019

### Chandler’s Community

<table>
<thead>
<tr>
<th></th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chandler’s Median Age</td>
<td>36</td>
</tr>
<tr>
<td>Metro Phoenix Median Age</td>
<td>36</td>
</tr>
<tr>
<td>Chandler’s Median Income</td>
<td>$84K</td>
</tr>
<tr>
<td>Metro Phoenix Median Income</td>
<td>$63K</td>
</tr>
<tr>
<td>Chandler’s Per Capita Income</td>
<td>$32K</td>
</tr>
</tbody>
</table>

Data Source: ESRI Business Analyst 2019

### National Ranking

- **1st** Best Place to Become Wealthy - SmartAsset
- **3rd** 3rd Best City to Buy a Family Home - SmartAsset
- **6th** Best City for Renters - WalletHub
- **9th** Safest City in America - WalletHub
- **10th** Best Place to Find a Job - WalletHub
- **12th** Best City for First-Time Homebuyers - WalletHub
Community Profile

Income Levels

- $99K Average Household
- $79K Median Household
- $59K Median Disposable
- $36K Per Capita

Data Source: ESRI Business Analyst 2019

Education Levels

- 76% Por lo Menos Algo de Colegio (at least some college)
- 93% Graduado de High School (High School Graduate)
- 44% Licenciatura o Título Más Alto (Bachelor's Degree or Higher)
- 16% Título Avanzado (Advanced Degree)

Data Source: ESRI Business Analyst 2019

Working Population by Age

- Ages 15-24: 13%
- Ages 25-34: 15%
- Ages 35-44: 17%
- Ages 45-54: 15%
- Ages 55-64: 10%

Data Source: ESRI Business Analyst 2019

Race & Ethnicity

- 73% White
- 8% Some Other Race
- 5% Black or African American
- 4% Two or More Races
- 2% American Indian & Alaska Native
- 0.2% Hawaiian & Pacific Islander
- 8% Asian

Spanish, Hispanic or Latino

People who identify their origin as Spanish, Hispanic or Latino may be of any race. Thus, the percent Spanish, Hispanic or Latino should not be added to percentages for racial categories. (Spanish, Hispanic or Latino Population consists of 22 percent)

Data Source: ESRI Business Analyst 2019
Economic Development Division
The City of Chandler Economic Development Division promotes the city as a preferred location for new and expanding businesses. Our primary purpose is to enhance employment opportunities and improve Chandler's tax base by focusing on industrial, office, retail and tourism development. Our responsive team of professionals offers services tailored to support the business and commercial real estate community. Partnering with the Arizona Commerce Authority and the Greater Phoenix Economic Council, we market Chandler domestically and internationally with the purpose of attracting new business investment and new job creation to our City. In addition to maintaining a strong job base, we work to create a diverse mix of quality retail and tourism experiences. The Economic Development Division partners with the Chamber of Commerce to establish relationships with Chandler's existing businesses. We continually assess the needs of existing business with an eye toward developing solutions that will increase economic growth within our community.

We are here for you to:
- Provide data to help you make informed business location decisions
- Connect you with other appropriate city offices and resources
- Assist with development and/or occupancy processes

Chandler Public Library
Chandler's Public Library System consists of four branches spread throughout the City to ensure the availability of information resources. The libraries are equipped with current computer systems that provide direct access to business sites via the Internet, as well as subscription database titles. Anyone who has a library card and a pin can access the following business resources:

- The Business and Company Resource Center
  A comprehensive research collection offering accurate, updated company and industry intelligence on thousands of global companies.

- Reference USA
  Reference USA is a directory and market research tool containing detailed information on millions of businesses and U.S. residents.

- GrantSelect
  GrantSelect provides a searchable list of funding opportunities from thousands of organizations throughout the country.

All four libraries have books and audios about small business start-up, entrepreneurship, finance, marketing, law, sales, personnel and other relevant topics. Downloadable materials are also available free through the Greater Phoenix Digital Library. Visit www.chandlerlibrary.org.

Library staff can help with locating materials and conducting database searches. Call the Reference Desk for assistance or log on to the web site www.chandlerlibrary.org and click on. “Hours and Contact” then click on “Ask a Question” to receive an answer to your query via e-mail.

Chandler Diversity Office
The City's Diversity Office works closely with the Chandler Human Relations Commission to develop diversity programs and events that support the mission of promoting mutual respect and inclusion in Chandler. Along with the community, the Diversity Office works toward the elimination of prejudice and discrimination; and to promote amicable relations among all racial, cultural, religious, age, gender, disabled, socioeconomic and national groups within the community.

The Diversity Office maintains relationships with numerous individuals, organizations that seek to promote the success of minority-owned small businesses, and staff can provide referral assistance to interested parties.

Business Location Team (BLT)
The Business Location Team (BLT) focuses on both new and existing Chandler businesses seeking to begin operations or those that want to expand, relocate, convert and/or renovate their existing place of business. The BLT is poised to proactively meet the development needs of the small business community by identifying and minimizing development impediments in order to enhance the client's interaction with the City. Most importantly, BLT provides the small business owner with a single point of contact within the City who acts as a guide through the permitting and licensing processes. All services are provided free of charge.

Knowledgeable staff will identify and explain:
- Development issues that may be expensive and/or time intensive
- Pertinent city code requirements (building and zoning codes)
- Development process steps through Certificate of Occupancy
- Review timelines, submittal requirements, fee requirements, permit requirements, and inspection requirements
Business Resources

Chandler Chamber of Commerce
The Chandler Chamber of Commerce is a private, nonprofit business organization that has been servicing the business community since 1912. The Chamber is an important advocate for the business community and a primary source of networking opportunities in Chandler.

The Chamber offers valuable information to small business owners in association with the Maricopa Small Business Development Center (SBDC) and the Service Corps of Retired Executives (SCORE). Counseling sessions are held by appointment.

Arizona Commerce Authority
The Arizona Commerce Authority (ACA) is a resource for information and referrals at every step of the small business development process. The office also provides minority and women business owners with information on relevant business programs and services.

The ACA provides a variety of resources to assist entrepreneurs, including information and statewide resources for starting, operating and growing a business in Arizona. The ACA online program at www.azcommerce.com/smallbiz provides you with a customized step-by-step checklist of what you need to know, whom you need to contact and where you need to go for business licensing, registration, tax requirements, funding, hiring, certification, procurement opportunities and business resources.

To be certified as a Minority-, Woman-owned, Small and Disadvantaged Business Enterprise, a company must meet all qualifying standards and be at least 51 percent owned, operated and controlled by a qualifying person or persons. Organizations providing certification and registration programs for minority-, woman-owned, small and disadvantage businesses are listed at www.azcommerce.com/smallbiz.

The Arizona Small Business Advocate is the Executive Director of the Governor's Council on Small Business (GCSB). The Advocate is responsible for keeping an open line of communication between the Governor, the Director of the ACA, the GCSB and the Arizona small business community. The Advocate and GCSB work with chambers of commerce and other groups to develop recommendations for policies and programs addressing fundamental issues related to small business in Arizona.

ASU Career and Professional Development Services
Provides a vast array of services including resume referrals, job listings, on campus recruitment, pre-recruiting information, job fairs and information sessions.

ASU L. William Seidman Research Institute
Based on the vision of former Dean L. William Seidman, the Seidman Research Institute serves as an essential link between the local, national and international business communities and the intellectual and creative resources of Arizona State University's nationally ranked school of business. From collecting and disseminating essential information about local economies to benchmarking industry practices to identifying emerging business research issues, the Seidman Research Institute's member centers have gained the recognition and respect of business practitioners and academics the world over.

ASU Entrepreneurship and Innovation Group
The Entrepreneurship and Innovation Group brings students and businesses together to accelerate entrepreneurship within the communities they serve.

ASU Knowledge Enterprise Development Research
Oversees several various programs that could provide useful resources including Skysong-the ASU Scottsdale Innovations Center.

ASU Advanced Technology Innovation Center
Assists entrepreneurs and startups alike with building their product ideas and taking innovation from paper to an actual prototype.

Arizona Technology Enterprises
This office is responsible for transferring intellectual property from the university to the commercial market and assists companies in all facets of technology transfer business establishment.

Chandler-Gilbert Community College
Chandler-Gilbert has three East Valley campuses and is part of the Maricopa County Community College system. Customized training and various services for small businesses are offered at the Pecos Campus.

College & University Assistance
Colleges and universities have many programs that are designed to help build the local economy. They also have access to vast amounts of information through their research and databases.

Continuing Education for Employees

Arizona @ Work
Maricopa County East Valley Career Center
Arizona @ Works works with local businesses, faith and community based organizations to help area businesses succeed in securing qualified talent, training current employees to use new industry technology, and providing lay-off aversion resources and transition strategies.

Chandler Innovations
Chandler Innovations provides entrepreneurs with the tools and connections tailored for the entrepreneurial community. Through a City partnership with NACET, entrepreneurs have access to virtual and live programs and funding necessary to plan, build, launch and grow their business.

The City and NACET provide assistance at any stage: if you have an idea for a business, are starting a business, or expanding your business, we offer one-on-one business coaching and hands-on workshops needed to help start or expand your business.
Coworking Business Spaces

Gangplank Chandler
Gangplank is a collaborative coworking and event space in downtown Chandler that provides free space and opportunities for networking, professional development and mentoring. People who frequent the space include engineers, software developers, photographers, videographers, painters, illustrators and artists of all kinds. Visit [www.gangplankhq.com/chandler](http://www.gangplankhq.com/chandler)

Palette Collective
Palette Collective is an innovative studio coworking concept offering customizable spaces for entrepreneurs in the hair, beauty, food, beverage and retail industries. Visit [www.palettecollective.studio](http://www.palettecollective.studio)

The Forum
The Forum is a community built from collaboration and one that values all types of workstyles. With a variety of rooms and spaced offered, this coworking space allows entrepreneurs, startups, nonprofits and remote workers the ability to grow their business and entertain in one place. Visit [www.theazforum.com](http://www.theazforum.com)

Workuity
Workuity offers sophisticated workspaces that combine the community and connectivity of a coworking facility with the flexibility entrepreneurs need to grow their businesses. Visit [www.workuity.com](http://www.workuity.com)
Additional Information

City of Chandler Resources

Chandler Diversity Office
235 S. Arizona Ave.
Chandler, AZ 85225
Phone: 480.782.2214
Fax: 480.782.2209

Chandler Economic Development Division
175 S. Arizona Ave., 5th Floor
Chandler, AZ 85225
Phone: 480.782.3030
Fax: 480.782.3040

Chandler Public Library

Basha Library
5990 S. Val Vista Dr.
Phone: 480.782.2850

Downtown Library
22 S. Delaware St.
Phone: 480.782.2803

Hamilton Library
3700 S. Arizona Ave.
Phone: 480.782.2828

Sunset Library
4930 W. Ray Rd.
Phone: 480.782.2842

Small Business Assistance

Arizona @ Work
735 N. Gilbert Rd., Suite 134
Gilbert, AZ 85234
Phone: 480.792.6924
Web: www.arizonaatwork.com

Education Resources

ASU Advanced Technology Innovation Center
7171 E. Sonoran Arroyo Mall, Peralta Bldg., Suite 230
Mesa, AZ 85212
Phone: 480.727.5232
Fax: 480.727.1089
Google Search Terms:
ASU Advanced Technology Innovation Center

ASU Career and Professional Development Services
1151 S. Forest Ave., Room 329
Tempe, AZ 85287
Phone: 480.965.2350
Google Search Terms:
ASU Career and Professional Development Services

ASU Entrepreneurship + Innovation Group
Office of Knowledge Enterprise Development
1475 N. Scottsdale Rd., Suite 200
Scottsdale, AZ 85257
Phone: 480.884.1675
Google Search Terms:
ASU Entrepreneurship + Innovation Group

ASU L. William Seidman Research Institute
PO Box 874011
Tempe, AZ 85287
Phone: 480.965.5362
Email: wpcareyseid@asu.edu
Google Search Terms:
ASU L. William Seidman Research Institute

ASU Real Estate studies
Phone: 480.965.8517

Workforce Resources

City of Chandler Business Location Team
215 E. Buffalo St.
Chandler, AZ 85225
Phone: 480.782.3000

Chandler-Gilbert Community College
Pecos Campus
2626 E. Pecos Rd.
Chandler, AZ 85225
Phone: 480.732.7000
Fax: 480.732.7090
Web: www.cgc.maricopa.edu

JP Morgan Chase Economic Outlook Center
Phone: 480.965.3963
Additional Information

Chamber Resources

Arizona Hispanic Chamber of Commerce
1020 E Missouri Ave.
Phoenix, AZ 85014
Phone: 602.279.1800
Fax: 602.279.8900
Web: www.azhcc.com

Asian Chamber of Commerce
7217 N. 6th Way
Phoenix, AZ 85020
Phone: 602.529.8475
Web: www.azasianchamber.com

Chamber of Commerce of Arizona
25 S. Arizona Pl., Suite 201
Chandler, AZ 85225
Phone: 480.963.4571
Toll Free: 800.963.4571
Web: www.chandlerchamber.com

Chinese Chamber of Commerce of Arizona
PO Box 32865
Phoenix, AZ 85064
Web: www.ccocoarizona.org

Greater Phoenix Chamber of Commerce
201 N. Central Ave., Suite 2500
Phoenix, AZ 85004
Phone: 602.495.2195
Web: www.phoenixchamber.com

The Black Chamber of Arizona
2390 E. Camelback Rd., Suite 130
Phoenix, AZ 85016
Phone: 602.307.5200
Web: www.blackchamberaz.com

The U.S. Chamber of Commerce
Small Business Center
Web: www.uschamber.com

US Women’s Chamber of Commerce
700 12th St., NW, Suite 700
Washington, DC 20005
Toll Free: 888-41-USWCC
Web: www.uswcc.org

Additional Resources

Arizona Small Business Association
11811 N. Tatum Blvd., Suite P-195
Phoenix, AZ 85028
Phone: 602.306.4000
Web: www.asba.com

Greater Phoenix Economic Council (GPEC)
1 N. Central Ave., Suite 2500
Phoenix, AZ 85004
Phone: 602.256.7700
Web: www.gpec.org

House Committee on Small Business
Web: www.smallbusiness.house.gov

Kauffman Foundation
Entrepreneur’s Resource Center
Web: www.entrepreneurship.org

U.S. Small Business Administration
Web: www.sba.gov

Coworking Spaces

ASU Chandler Innovations Center (ACIC)
249 E. Chicago St.
Chandler, AZ 85225
Phone: 480.884.0336
Web: www.innovationsincubator.com

Gangplank Chandler
250 S. Arizona Ave.
Chandler, AZ 85225
Phone: 877.426.4755
Web: www.gangplankhq.com/chandler

The Forum
2301 S. Stearman Dr., Suite 4
Chandler, AZ 85286
Phone: 480.686.0476
Web: www.theazforum.com

Workuity
3133 W. Frye Rd., Suite 100
Chandler, AZ 85225
Phone: 602.900.1753
Web: www.workuity.com
Starting Your Business

Checklist

**Business Startup Introduction**
Starting a business can be an overwhelming task, but approaching it in a thoughtful, thorough way can help to make the process less daunting. This guide is a compilation of information designed to provide both information and to lead you to further resources. We encourage you to look at, examine and research many resources to gain as many ideas and perspectives as possible. The Business Resources pages at the end of each section will help you do this.

**Business Startup Checklist**

<table>
<thead>
<tr>
<th>Task</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conduct market research</td>
<td>Market research will tell you if there's an opportunity to turn your idea into a successful business. It’s a way to gather information about potential customers and businesses already operating in your area.</td>
</tr>
<tr>
<td>Write your business plan</td>
<td>Your business plan is the foundation of your business. It’s a roadmap for how to structure, run, and grow your new business.</td>
</tr>
<tr>
<td>Fund your business</td>
<td>Your business plan will help you figure out how much money you'll need to start your business.</td>
</tr>
<tr>
<td>Retain an attorney and CPA, if appropriate</td>
<td></td>
</tr>
<tr>
<td>Choose a business structure</td>
<td>Decide whether you wish to operate as a sole proprietorship, partnership or corporation. The legal structure you choose for your business will impact your business registration requirements, how much you pay in taxes, and your personal liability.</td>
</tr>
<tr>
<td>Check on zoning ordinances</td>
<td></td>
</tr>
<tr>
<td>Pick your business location</td>
<td>Your business location is one of the most important decisions you'll make. Whether you're setting up a brick-and-mortar business or launching an online store, the choices you make could affect your taxes, legal requirements, and revenue.</td>
</tr>
<tr>
<td>Choose your business name</td>
<td>It's not easy to pick the perfect name. You'll want one that reflects your brand and captures your spirit. You'll also want to make sure your business name isn't already being used by someone else.</td>
</tr>
<tr>
<td>Obtain a Federal Employer Identification Number (EIN), if needed</td>
<td>You'll use your employer identification number (EIN) for important steps to start and grow your business, like opening a bank account and paying taxes. It's like a social security number for your business.</td>
</tr>
<tr>
<td>Find a bank that is right for you. Open bank accounts</td>
<td></td>
</tr>
<tr>
<td>Acquire necessary licenses and/or permits for state, county and/or city</td>
<td>Keep your business running smoothly by staying legally compliant.</td>
</tr>
<tr>
<td>See insurance agent for full range of coverage</td>
<td></td>
</tr>
<tr>
<td>Obtain bonding and insurance, if necessary</td>
<td></td>
</tr>
<tr>
<td>Arrange for utilities, telephone and other services</td>
<td></td>
</tr>
<tr>
<td>Review all labor regulations, if hiring employees</td>
<td></td>
</tr>
<tr>
<td>Protecting your Business (includes common scams, cybersecurity, keeping customers’ data safe)</td>
<td></td>
</tr>
<tr>
<td>Choose a record keeping system and method of inventory control</td>
<td></td>
</tr>
</tbody>
</table>
Business Plan

A written guide to starting and running your business successfully is essential. This plan will encourage loans, promote growth and provide a map for you to follow.

Basic Business Plan Elements

- **Cover Sheet**
- **Statement of Purpose**
- **Table of Content**

The Business

- Description
- Marketing Plan
- Competition
- Operating Procedures
- Personnel
- Business Insurance

Financial Data

- Loan applications
- Capital equipment and supply list
- Balance sheet
- Breakeven analysis
- Pro-forma income projections (profits & loss statement)
  - Three-years summary
  - Detail by quarters, second & third year
- Assumptions upon which projects were based
- Pro-forma cash flow

Supporting Documents

- Tax returns of principals for the last three years
- Personal financial statement (all banks have these forms)
- For franchise businesses, a copy of franchiser contract & all supporting documents provided by the franchiser
- Copy of proposed lease or purchase agreement for building space
- Copy of licenses & other legal documents
- Copy of resumes of all principals
- Copies of letters of intent from suppliers, etc.

Structure and Name

**Business Legal Structure**

One decision that business owners need to make early in their business planning process is which legal form of business to choose. Before reaching this decision, a thorough understanding of the advantages and disadvantages of each legal structure is important. Business owners will need to consider the legal and tax-related implications of each form of business and determine which best fits their needs. It is recommended that you seek advice from an attorney and/or certified public accountant before making this decision.

Business structures available in the State of Arizona are:

- Sole Proprietorship
- General Partnership
- Limited Liability Company (LLC)
- Limited Partnership (LP)
- C Corporation

*See chart on page 15 for a comparison grid of some business structures.

**Sole Proprietorship**

A sole proprietorship is the simplest and most common form of business organization. It is defined as a business that is owned by one individual. The creation of a business as a sole proprietorship requires no formal Arizona filing. Profits and losses are reported on a separate schedule within your personal tax return.

**General Partnership**

A general partnership is an association of two or more persons joined together to carry on trade or business for profit. Each partner may contribute skills, money and/or time, and each shares in the company's profits and losses. Earnings are reported at the end of the year with personal tax returns.

The partnership's existence is usually formalized through preparation of a written agreement. In general, agreements outline each partner's share of income, gain, loss, deductions, credits and methods to dissolve the partnership under various situations. It is not required to file your agreement with the state.

**Limited Partnership (LP)**

The limited partnership (LP) has become an increasingly popular choice for business owners, especially those involved in real estate or other investment ventures. Unlike general partnerships, LPs can limit the liability and the involvement of certain partners. This is useful for attracting investment partners who would like to participate in the profits of the business but not necessarily in its risks or daily operations.

The profits and losses in a limited partnership flow through the business to the partners, all of whom are taxed on their personal income tax returns. LPs are required to register with the Arizona Secretary of State.
Limited Liability Partnership (LLP) and Limited Liability Limited Partnership (LLLP)

Arizona's limited liability partnership statutes (A.R.S. § 29-1101, et seq.) govern both limited liability partnerships (LLPs) and limited liability limited partnerships (LLLPs) and permit both general partnerships and limited partnerships to elect limited liability for their general partner(s). The owners report company profits and losses on their personal income tax forms. The business itself is not subject to a federal income tax, as corporations are.

To ensure that all legal requirements are satisfied, it is a good idea to consult an attorney to organize these types of partnerships. LLPs and LLLPs are required to register with the Arizona Secretary of State.

Limited Liability Company (LLC)

A limited liability company (LLC) is a flexible form of enterprise that blends elements of the partnership and corporate structures. LLCs are popular because, similar to a corporation, owners have limited personal liability for the debts and actions of the LLC. Other features of LLCs are more like a partnership, providing management flexibility and the benefit of pass-through taxation.

Owners of an LLC are called members. There is no maximum number of members. LLCs are required to file with the Arizona Corporation Commission.

Corporation

A corporation is the most complex type of business organization. It is formed by law as a separate entity, completely distinct from those who own it, and has its own rights and responsibilities.

The primary advantage of incorporating lies in the area of liability. A corporation has its own legal identity, completely separate from its owners. The corporation safeguards the business owner's personal assets, and its protection alone justifies the additional expense and paperwork.

In forming a corporation, potential shareholders usually offer money and/or property in exchange for capital stock. The shareholders are the owners of the corporation, and the directors and officers of the corporation may or may not be shareholders. Corporations are required to file with the Arizona Corporation Commission.

S Corporation

An S corporation sometimes referred to as a “Subchapter S corporation,” allows you the protection of a corporation with some of the financial flexibility of a partnership and elects not to be subject to federal corporate income tax.

The shareholders, however, include their shares of the corporation's items of income, deduction, loss and credit, or their shares of non-separately computed income or loss, as part of their personal income.

To qualify as an S corporation, a corporation must meet the following:

- It must be based in the United States
- It must have only one class of stock
- It must have no more than 75 shareholders
- It cannot have any nonresident alien as a shareholder

A corporation that meets all of the above criteria can become an S Corporation if:

Non-Profit Corporation

Arizona allows the formation of a non-profit corporation, but if the corporation intends to be tax-exempt, it must apply for that status through the Internal Revenue Service (IRS). There are more than a dozen different types of corporations approved by the Internal Revenue Service as “tax-exempt non-profit.” These organizations usually are developed and operated exclusively for one or more of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering amateur sports competition (under certain restrictions), or the prevention of cruelty to children or animals. The organization may be a corporation, community chest fund or foundation. A sole proprietorship or partnership may not qualify. Non-profit corporations are required to file with the Arizona Corporation Commission.

Choosing a Name and Registering Your Business

If you were asked to name the first computer chip business that comes to mind, who would it be? Intel perhaps. What about a tire manufacturer? Probably Goodyear Tire Company. Having name recognition or what is commonly referred to as “Top of Mind Awareness” is essential in today's world of intense competition and constant advertising. It all begins with selecting the right business name. There are several factors to consider when choosing a name for your business, such as:

- Is the name already in use?
- Name type - descriptive or non-descriptive
- Ease of use - easy to spell and pronounce
- Positive connotation - Goodyear for Goodyear Tire

Register your business name by visiting the Secretary of State's website at [www.azsos.gov/business](http://www.azsos.gov/business). Under Business Filings, click Trade Names and Trademarks. From there you can search for existing names and guidelines. Forms can be downloaded and either mailed in or you can apply in person at the Office of the Secretary of State.
Business Structures Comparison Chart

Business owners have to pick the business structure that best meets their needs. No one choice suits every business. To help you select the form of ownership that is right for you, consult with an accountant and/or attorney.

<table>
<thead>
<tr>
<th>Business Structure</th>
<th>Sole Proprietorship</th>
<th>General Partnerships</th>
<th>Limited Liability Company (LLC)</th>
<th>“C” Corporation</th>
<th>“S” Corporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Definition</td>
<td>A business owned and operated by one person for profit</td>
<td>Two or more people who jointly own and operate a business</td>
<td>Blends the elements of the partnership and corporate structures</td>
<td>Formed by law as a separate entity, completely distinct from those who own it, and has its own rights and responsibilities</td>
<td>Allows the protection of a corporation with some of the financial flexibility of a partnership and elects not to be subject to federal corporate income tax</td>
</tr>
<tr>
<td>Number of owners allowed</td>
<td>One owner</td>
<td>● At least two; no upper limit ● Partners (general or limited)</td>
<td>● At least one; no upper limit ● Members are owners</td>
<td>● At least one; no upper limit ● Shareholders are owners</td>
<td>● At least one; upper limit is 75 ● Shareholders are owners</td>
</tr>
<tr>
<td>Arizona filing requirements</td>
<td>● None ● Recommended trade name registration</td>
<td>● None ● Recommended written agreement and trade name registration</td>
<td>● File articles of organization with the Arizona Corporation Commission includes business name</td>
<td>File articles of incorporation with the Arizona Corporation Commission includes business name</td>
<td>File articles of incorporation with the Arizona Corporation Commission includes business name. Must file Form 2553 with IRS</td>
</tr>
<tr>
<td>Management</td>
<td>Owner has absolute control</td>
<td>In absence of agreement, all partners have equal voice</td>
<td>Governed by the operating agreement</td>
<td>Shareholders elect directors who set policy; officers manage day to day operations</td>
<td>Same as corporation</td>
</tr>
<tr>
<td>Subject to income tax</td>
<td>No, sole proprietor pays all taxes</td>
<td>No, income/loss is passed through to all partners</td>
<td>No, income/loss is passed through to all members</td>
<td>● Yes, Shareholders also report income from distributions &amp; bonuses ● Officers and directors report salary income</td>
<td>No, income/loss is passed through to the shareholders</td>
</tr>
<tr>
<td>Liability</td>
<td>The owner of the business can be held personally liable for the debts and obligations of the business.</td>
<td>All partners are personally liable for business debts and liabilities</td>
<td>Members have limited personal liability for business debts even if they participate in management</td>
<td>The corporation safeguards the shareholder's personal assets except personally guaranteed business debt, or personal negligence or fault</td>
<td>Same as corporation</td>
</tr>
<tr>
<td>Dissolution</td>
<td>Easiest to dissolve. Owner to pay debt, taxes and claims against the business</td>
<td>● Partners pay debt, taxes and claims against the business ● Settle partnership account</td>
<td>● File articles of dissolution with the Arizona Corporation Commission ● Pay debt, taxes and claims against the LLC ● Distinguish assets to members</td>
<td>● Shareholders must vote to approve dissolution ● File articles of dissolution with the Arizona Corporation Commission ● Pay debt, taxes and claims against the corporation ● Distribute corporate assets to shareholders</td>
<td>Same as corporation</td>
</tr>
</tbody>
</table>

* Limited Partnership (LP), Limited Liability Partnership (LLP) and Limited Liability Limited Partnership (LLLP) are not included in the chart above

Data Source: Arizona Entrepreneur's Edge

Business Resources

**Chandler Economic Development Division**
175 S. Arizona Ave., 5th Floor
Chandler, AZ 85225
Phone: 480.782.3030
Fax: 480.782.3040

**Business Plan and Legal Structure Resources**

**Arizona Commerce Authority**
**Small Business Services**

Arizona Entrepreneur's Edge is a publication that shows a detailed step-by-step process to start your business. Google Search Terms: Arizona Entrepreneur's Edge
Phone: 602.845.1200

**Arizona Small Business Development Center**
Free business plan counseling
Google Search Terms: azsbdc free business counseling

**Arizona Small Business Association (ASBA)**
In addition to being a step-by-step guide to designing a business plan, this resource gives tips on specializing your business and what lenders want to see.
Google Search Terms: ASBA business plan
Google Search Terms: ASBA choose a structure
Phone: 602.745.7200

**Service Corps of Retired Executives (SCORE)**
Business plan templates and free business counseling
Google Search Terms: score business plan

**Naming and Registering your Business**

**Service Corps of Retired Executives (SCORE)**
Google Search Terms: azsos tnt
Phone: 602.542.6187
Financing Your Business

Funding Options

Loans, Grants & Investments
This section will cover how to give yourself the best chance possible of obtaining commercial loans, grants and investment, also covering the benefits and challenges of each option.

Funding Types
The primary funding most people acquire is personal funding through home equity loans, friends and family, etc. Depending on the type of business you wish to start, this may be enough. For many, these personal resources are not sufficient. In this case, you may follow many avenues to obtain additional funding. Your financial need greatly determines which opportunities are optimal for you and your business.

For Machinery and Supply Needs
• Negotiate with suppliers, using a promissory note rather than cash, if possible
• Lease machinery, if possible
• Equity bartering is when equity in the company is offered in lieu of payment
• Licensing is when another company assumes various costs of bringing the product to market in exchange for payment of royalties
• Partner with companies that are more established until your company is self-sufficient. This will often be a company that sees some direct benefit from your product being in the market

For Monetary Needs
• Traditional loans from commercial banks or lending institutions is a common way to gain capital
• Grants may be available, especially if you are bringing technology-related products to market
• Investments may be attained from an angel fund or venture capitalists

In all cases, seek whatever help necessary in understanding the terms of these agreements.

Loans

Commercial Loans
Lenders, being averse to risk, have developed the following criteria design to help them determine a potential client’s level of risk: Capacity, Collateral, Credit, Character and Conditions.

Capacity
Ability of a borrower to repay the loan shown by historic cash flow (financial statements etc.) and prospective cash flow (business projections).

Collateral
The security pledged for the repayment of the loan.

Credit
Shows your historical tendency towards repaying loans and managing borrowed capital. Both you and your company’s credit will be examined.

Character
The least tangible, involving impression, perception and reputation.

Conditions
Terms of the loan, meaning interest rate, duration of loan, etc. The lending institution establishes these.

Materials Needed when Applying for Loans
• Loan Application
• Past financial statements (three years)
• Current financial statements
• Financial statements for anyone who owns 20 percent or more of the company
• Two years of personal income verification
• Management resumes
• Business debt schedule
• Loan Proposal
  • Size of Loan
  • Owner Equity
  • How funds will be used
  • Personal credit record
  • Description of the purpose of the funds
  • Payback plan with contingency plan
SBA Programs

Minority Business Certification Programs

8(a) Program
The 8(a) Business Development Program is a business assistance program for small disadvantaged businesses. The 8(a) Program offers a broad scope of assistance to firms that are owned and controlled at least 51% by socially and economically disadvantaged individuals.

The 8(a) Program is an essential instrument for helping socially and economically disadvantaged entrepreneurs gain access to the economic mainstream of American society. The program helps thousands of aspiring entrepreneurs to gain a foothold in government contracting. Participation in the program is divided into two phases over nine years: a four-year developmental stage and a five-year transition stage.

Small Disadvantaged Business (“SDB”) Certification Program
This program pertains to benefits in Federal procurement. SDBs are eligible for price evaluation adjustments of up to 10 percent when bidding on federal contracts. SDBs must be at least 51 percent owned by a socially and economically disadvantaged person(s). An individual's net worth cannot exceed $750,000, excluding ownership interest in the applicant firm and equity interest in a personal residence.

SBA Loan Programs

SBA’s Microloan Program
SBA extends funding to nonprofit intermediaries who make loans from $100 to $35,000 to small businesses. Technical assistance also is available to small businesses from the intermediaries.
SBA Programs

**SBA 504 Loan Program**
This program is for growing businesses to finance major fixed assets such as new equipment or real estate — including existing buildings and/or new construction. A typical 504 project requires only 10 percent down from the borrower.

**7(a) Guarantee Loan Program**
The 7(a) program is a flexible program designed for small businesses just starting out or those looking to expand. SBA offers loan guarantees to participating lenders to increase access to capital for small businesses.

- Loan guarantees of 85 percent on loans of $150,000 or less
- Loans of $150,001 to $2,000,000 receive a 75 percent guarantee
- $2,000,000 is the maximum gross 7(a) loan amount
- A business must be operated for profit

Interest rates are negotiated between the borrower and the lender and are subject to SBA maximums. For loans that are more than $50,000, interest rates must not exceed Prime plus two and one-quarter percent (2.25 percent) if the maturity is less than seven years, and must not exceed Prime plus three and one-quarter percent (3.25 percent) and three and three-quarters percent (3.75 percent), respectively. In addition, for loans less than $25,000, the maximum interest rate must not exceed Prime plus four and one-quarter percent (4.25 percent) and four and three-quarters percent (4.75 percent), respectively.

The general terms are five to 10 years for machinery, equipment and working capital, and up to 25 years for the purchase and/or construction of real estate including major renovation. A weighted average term will be calculated for multi-purpose use loans.

Loan fees for a loan of $150,000 or less, are one percent (1.00 percent) of the 85 percent SBA-guaranteed portion. For a loan of $150,000 to $700,000, the guarantee fee is two and one-half percent (2.50 percent) of the 75 percent guaranteed portion. For a loan of more than $700,000, the guarantee fee is three and one-half percent (3.50 percent) of the 75 percent guaranteed portion.

**7(a) based loan programs include:**
- SBA Express; Community Express
- Export Working Capital
- International Trade

Grants and Credits

**Technology Grants**
Though grants are rare, many of the grants available are offered to technology companies. These are offered for companies in the research and development stage and when preparing to go to market. Both the state of Arizona and the federal government offer these grants.

**State Technology Grants Market Assessment Grant**
Small companies receive help determining the market potential of a technology product under development.

**Technology Assessment Grant**
Small technology companies receive assistance getting their product validated and reviewed.

**Research & Development Tax Credit**
Individual income tax credit for qualified research conducted in the tax year.

**Other Grants & Credits**

**Angel Investment**
Companies can get certified with the State for the Angel Investment Program as a Qualified Small Business. This means that capital investors can receive significant tax incentives for investments in these companies.

*See Appendix for further information.
Financial Resources

Loan Help and Financing

Arizona Minority Business Development Center
255 E. Osborn Rd., Suite 202
Phoenix, AZ 85012
Phone: 602.248.0007
Tool Free: 1.800.428.7299
Fax: 602.279.8900
Web: www.phoenixmbdacenter.com

Arizona Small Business Development Center
2411 W. 14th St.
Tempe, AZ 85248
Phone: 480.731.8721
Fax: 480.731.8729
Web: www.azsbdc.net

Business Development Finance Corporation
1702 E. Highland Ave., Suite 202
Phoenix, AZ 85016
Phone: 602.381.6292
Fax: 602.224.0733
Tool Free: 1.800.264.3377
Web: www.bdfc.com

CDC Small Business Finance
221 E. Indianola Ave.
Phoenix, AZ 85012
Tool Free: 1.800.611.5170
Tool Free: 1.800.817.3795
Fax: 602.393.2682
Web: www.cdcloans.com

Prestamos
A Division of Chicanos Por La Causa, Inc.
1122 E. Buckeye Rd., Suite B-4
Phoenix, AZ 85034
Phone: 602.257.0700
Fax: 602.307.0336
Web: www.cplc.org/econ/lending.php

Service Corps of Retired Executives (SCORE)
2828 N. Central Ave., Suite 800
Phoenix, AZ 85004
Phone: 602.745.7250
Fax: 602.745.7210
Web: www.greaterphoenix.score.org

Small Business Administration (SBA)
2828 N. Central Ave., Suite 800
Phoenix, AZ 85004
Phone: 602.745.7200
Fax: 602.745.7210
Web: www.sba.gov/az

The National Center for American Indian Enterprise Development
National Headquarters
953 E. Juanita Ave.
Mesa, AZ 85204
Phone: 480.545.1298
Fax: 480.545.4208
Web: www.ncaied.org

The Neighborhood Economic Development Corporation (NEDCO)
868 E. University Dr.
Mesa, AZ 85203
Phone: 480.969.4024
Web: www.turnanewleaf.org/services/nedco.html

Service Key

- Advising
- Financing
- Loan Guarantees
- Loan Packaging
- Training
Financial Reference

Chandler Economic Development Division
Office Location:
175 S. Arizona Ave., 5th floor
Chandler, AZ 85225
Phone: 480.782.3030
Fax: 480.782.3040
Web: www.chandleraz.gov/ed

Mailing Address:
Mail Stop 416
PO Box 4008
Chandler, AZ 85244

Arizona Commerce Authority
Small Business Services
118 N. 7th Ave., Suite 400
Phoenix, AZ 85007
Phone: 602.845.1200
Web: https://www.azcommerce.com/programs/small-business-services

Google Search Terms: commerce office innovation technology

Arizona Commerce Authority
Small Business Services
100 N. 7th Ave., Suite 400
Phoenix, AZ 85007
Phone: 602.845.1200
Google Search Terms: Arizona Small Business Services
E-mail: azcommerce.com/programs/small-business-services
Establishing Your Location

Location Type

You have probably heard before that the three most important factors in starting your business are Location, Location, and Location. The City of Chandler’s Economic Development Division is ready to help you with making that most important decision. Some factors to consider when selecting a site for your business are:

- Do you plan to buy or lease?
- Type and history of the site
- Parking
- Condition of the building
- Total cost and terms of the lease
- Home-based business?
- Existing space?
- Build your own building?
- Is there room to expand?
- Proximity to client base
- Traffic counts/traffic patterns
- Demographics
- Nearby services (restaurant, retailers, employee services, etc.)

It may be in your best interest to retain a qualified broker to guide you through the site selection and lease/sale negotiation process. Normally, the broker will represent you while the owner of the property you select pays their fee. Economic Development staff can assist you through this process.

What type of space fits your needs?
You need to know what type of zoning your business fits within before selecting a space. In general, there are three types of zoning for businesses: Commercial, Office, and Industrial. Within those general categories, the City of Chandler Zoning Code is very specific about what type of use is compatible in that area. Further, if you would like to start a business out of your home, there are some restrictions, mostly having to do with public safety and nuisance. For example, you would not be allowed to pave your front yard and use it as a parking lot because it disrupts the residential nature of the area. Every zoning decision has reasons behind it and it is always important to speak with Economic Development or Planning staff before choosing a building with zoning that does not fit your use. See the chart below for an overview of location types and what those choices might mean for you.

<table>
<thead>
<tr>
<th>Home-based Business</th>
<th>Existing Building</th>
<th>New Building</th>
</tr>
</thead>
</table>
| File an application for Clearance | • If current zoning is compatible, you can move forward  
• If zoning could fit with a “use permit” contact Economic Development staff for guidance  
• If rezoning is required, contact Economic Development staff for guidance | • If current zoning is compatible, you can move forward  
• If zoning could fit with a “use permit” contact Economic Development staff for guidance |
Zoning & Use Permits

Home-Based Business
To begin a home-based business, you must first determine that the business you are planning will be allowed in residential areas. This will prevent issues, and possibly fines, down the road. To do this, you must read and fill out an application for clearance with the City. As part of the application, you will have to verify that you will not change the residential character of the neighborhood. Go to www.chandleraz.gov/ed and choose Resource Center then Small Business Resources for a PDF link to the application.

Use Permits
A Use Permit requires City Council approval and allows a use that is otherwise not permitted within a specific zoning area. It is important to realize that a Use Permit process can take as long as six months to be approved. If this is not feasible given your timeline, you will need to find an alternative location. To see if your use is one allowed by a Use Permit you can call the City's Development Services Department or look at the zoning code at www.municode.com. See Chapter 35, Section 2100 of the City Code (35-2100) for the Use Table.

Zoning Changes
A zoning change is a change to the City’s zoning code in order to modify the uses permitted at a given site. If a building or site seems like a good fit for your business, but your use is not included as an approved use through its zoning or a use permit, the first step is to speak with Economic Development and Planning staff to determine if staff is supportive of such a change. If staff is supportive, the change is more likely to be approved, but it is ultimately decided by the City Council. The process will likely take between four to six months.

Development Process

Building your own building
If you are building your own building in Chandler, you will typically go through a complete development process. The City’s dedicated staff will help make this process smooth, predictable and accessible. Each project is assigned a Development Project Administrator (DPA) to oversee the process. They are the single point of contact for you and will keep you up to date on where your project is in the process. ED staff also will be available to help in any way possible as you move forward. The following is a brief outline of the steps necessary to construct a building in Chandler.

Chandler’s Development Process

1 Current Planning
- Rezone
  • Pre-application
  • Pre-site Tech Review
  • Rezoning Application
  • Case Planner Assigned
  • Neighborhood Meeting
  • Public Notification
  • Staff Report Prepared
  • City Council Hearing
- Preliminary Development Plan
  • Site Layout
  • Building Design
  • Landscaping
  • Signage

2 Development Review
- Civil Engineering
  • Transportation & Water
- Building Review
- Site Development Review
- Address

3 Permitting
- Civil Engineering
  • Process/approve Plans
- Building Permits
  • Process Plans
  • Asses Fees
  • Contractor Information

4 Construction Inspection
- Building
- Site Development Review
- Public Works

*Please note that this chart is meant as a general illustration of what one might expect. Please consult City staff for an official explanation of your specific process.
Odds & Ends

Certificate of Occupancy
A Certificate of Occupancy (C of O) is given to a company when appropriate inspections have been completed to determine that the building meets code and that current zoning matches the use of the business going into that location. Before opening a business, every business is required to pass inspection and obtain a Certificate of Occupancy.

Fire & Police Safety
Chandler Fire, Health and Medical and Chandler Police Department are responsible for ensuring compliance with local fire and police codes. Compliance with fire code is achieved through review of construction and development plans to ensure that the site is accessible to fire trucks, has sufficient fire hydrant capacity, proper chemical storage and that employees are safe in the building. Department website: [www.chandleraz.gov/residents/fire](http://www.chandleraz.gov/residents/fire)

Chandler Fire, Health and Medical also performs ongoing inspections of existing space to ensure safety and compliance, including on-site hazardous materials storage (quantity and type). The inspections also include reviews of identified escape routes and potential employee safety hazards.

The Chandler Police Department verifies addressing and building layout to guarantee access to the building in a timely manner in the event of an emergency. In addition, all businesses with alarms must have an alarm permit, which can be obtained from the Chandler Police Department. Permits and all information on fees and schedules can be obtained at the Chandler Police Department website: [www.chandlerpd.com](http://www.chandlerpd.com).

Utilities
The Permit Counter staff is the main contact for all types of utility improvements, including temporary power service required during construction. Staff coordinates new utility installation orders and utility service relocations.
Further Resources

Zoning & Development Review Information

Chandler Economic Development Division
175 S. Arizona Ave., 5th floor
Chandler, AZ 85225
Phone: 480.782.3030
Fax: 480.782.3040

City of Chandler - Planning Division
Office Location:
215 E. Buffalo St.
Chandler, AZ 85225
Phone: 480.782.3051
Fax: 480.782.3075
Web: www.chandleraz.gov/planning

Permitting Information

City of Chandler - Permit Counter
215 E. Buffalo St.
Chandler, AZ 85225
Phone: 480.782.3000
Fax: 480.782.3055

Inspections

City of Chandler - Building Inspections
215 E. Buffalo St.
Chandler, AZ 85225
Phone: 480.782.3101
Fax: 480.782.3009

Fire & Police

City of Chandler - Fire Department
221 E. Boston St.
Chandler, AZ 85225
Phone: 480.782.2121
Web: www.chandleraz.gov/residents/fire

City of Chandler - Police Department
250 E Chicago St.
Chandler, AZ 85225
Phone: 480.782.4520
Web: www.chandlerpd.com

Utilities

City of Chandler Water & Wastewater
975 Armstrong Way
Chandler, AZ 85225
Phone: 480.782.3700 (Water)
Phone: 480-782.3600 (Waste)

City of Chandler Trash & Recycling
955 E. Queen Creek Rd.
Chandler, AZ 85225
Phone: 480.782.3510

Electric

Arizona Public Service (APS)
(Downtown area only)
Phone: 602.371.6767
Toll Free: 800.253.9407
Web: www.aps.com

Salt River Project (SRP)
Phone: 602.236.8833
Toll Free: 800.258.4SRP (4777)
Web: www.srpnet.com

Natural Gas

Southwest Gas Corporation
Phone: 602.395.4082 Industrial
Phone: 602.861.1999 Commercial
Toll Free: 877.860.6020
Web: www.swgas.com

Telecommunications (Internet & Phones)

Centurylink
Toll Free: 800.603.6000
Web: www.centurylink.com/small-business

Cox Communications
Phone: 623.322.2000
Toll Free: 866.456.9944
Web: www.cox.com
Doing Business in Chandler

TAX & LICENSING

Chandler Tax & Licensing Services
City of Chandler special regulatory licenses are required for a number of business types. Please refer to the City of Chandler’s Tax & Licensing Division for more information. Fingerprints, photographs and background checks may be required.

Chandler Business License
Every business that operates from a commercial location in the City of Chandler is required to have a City business license and applicable state and federal licenses. Any business proposed to be located within the City limits — except real property rentals — must have obtained location approval from Development Services. Commercial locations are required to have a Certificate of Occupancy. Home-based locations are required to have Zoning Clearance.

Liquor License
The Arizona Department of Liquor Licenses and Control regulates liquor licenses. Applications filed with the state are forwarded to the City for approval. City processing fees include a non-refundable $200 application fee, a $200 issuance fee, and annual license fees ranging from $300 to $1,000, depending on the type of license.

The process for approval includes posting a notice at the proposed business location for a period of 20 days and zoning approval. The application is then presented to the City Council for consideration. A Liquor Use Permit through the Planning and Development Department may be required, which can take as many as 60 days. Therefore, applying for a Use Permit before Liquor License is recommended. The City of Chandler has 60 days after the filing date with the Department of Liquor to recommend approval or denial of the application. The State Liquor Board receives the City’s decision and either approves or denies the application.

Transaction Privilege (Sales) Tax
The City of Chandler imposes a tax rate of 1.5 percent real property rental tax, 1.8 percent for restaurants and bars, .75 percent, and/or 2.9 percent privilege tax on the gross business income of certain types of business activities (less allowable deductions). This tax is more commonly known as the sales tax paid by customers when purchasing products and services. Businesses are required to collect this tax and remit the proceeds to the Arizona Department of Revenue. The tax rate Chandler collects is currently one of the lowest in the Phoenix Metro area.

The following business activities are subject to privilege (sales) tax:

- Advertising
- Amusements
- Construction contracting
- Job printing
- Mining
- Timbering and other extraction
- Publishing and other periodical distribution
- Rental, leasing and licensing for use of real property
- Rental or leasing to transients
- Rentals
- Leasing and licensing for use of tangible personal property
- Restaurants and bars
- Retail sales
- Telecommunication services
- Transporting for hire and utility services

Tax returns are generally due monthly on the 20th of the month following a reporting period. Quarterly or annual reporting options may be allowed based on the provisions in the tax code. All requests for a change of reporting frequency must be submitted in writing to the Department of Revenue.

Use Tax
Use tax is a tax on purchases or rentals for storage or use within the City, on which an equivalent excise tax has not been paid. The tax is not on inventory held for resale, but if goods were purchased for resale and later removed from inventory for use by that business, use tax would apply. If goods are purchased in a city where the local tax rate is the same or higher than 1.5 percent, then no use tax is due.

Transient Occupancy Tax
Additional tax on transient lodging. Hotels and similar businesses who offer lodging for less than 30 consecutive days must collect the 1.5 percent real property rental tax in addition to the transient lodging tax of 2.9 percent, including vacation rentals. Therefore, the total tax on transient lodging equals 4.4 percent.
Tax & Licensing

Restaurant & Bar Tax
The tax rate for restaurants and bars is 1.8 percent. The tax is applicable to preparing and serving food or beverages for on or off-premise consumption, including cover charges. Caterers are taxed according to their location, not the catering site. Delivery, set-up and clean-up fees separately charged and maintained are exempt from catering income. Sales to nonprofit hospitals and public school cafeterias are exempt.

Telecommunication Services Tax
The tax rate is 2.75 percent and is charged on subscriptions or access fees for one-way or two-way voice, sound, or video transmissions, facsimile transmissions, relay or repeater service, computer interface over a communications channel, computer time-sharing, and security or alarm system monitoring. Telecommunications for resale and interstate transmissions are exempt.

Utility Services Tax
The tax rate is 2.75 percent and is charged to City rate-payers on water, electricity and natural gas. Excluded are resales and sales to nonprofit hospitals.

NOTE: This information is meant to be a guideline only. For complete details, refer to the City of Chandler Tax Code and related regulations. In case of inconsistency or omission in this publication, the language of the tax code will prevail. For more information, contact the City of Chandler Licensing & Tax Division at 480.782.2280.

Arizona Tax & Licensing Services
The Phoenix Metropolitan area is ranked/rated consistently as one of the top places in the country to start and grow a business. The State of Arizona encourages the development of successful businesses by maintaining a favorable tax system. The state agency that administers the tax system is the Arizona Department of Revenue.

In order to make the determination of which State taxes your business will be required to pay as easy as possible, the State has developed a single form application. This application is called the Arizona Joint Tax Application and it is published by the Department of Revenue. After completing this application, the Arizona Departments of Revenue and Economic Security determines which taxes and licenses apply to your business type and legal structure.

This application covers the following license and registration requirements:

- Transaction Privilege (Sales) Tax
- Use Tax
- Withholding and Unemployment Taxes
- Wholesale Tobacco Dealer’s License
- Liquor Wholesalers, Microbreweries, Farm Wineries and Cider Products
- Corporate Income Tax
- Property Taxes
- Unemployment Insurance

* These taxes and licenses are described in detail at www.azcommerce.com/smallbiz, hosted by the AZ Department of Commerce.

Federal Taxes - Internal Revenue Service
The Internal Revenue Service (IRS) provides assistance to business owners with questions regarding tax rules and regulations.
Environmental

Environmental Issues
An environmental assessment of the property may need to be completed prior to commencing of the project whether constructing a new building or occupying an existing facility. Development Services staff will be able to assist you to ensure that the correct assessments are completed.

US Environmental Protection Agency
This agency has the primary responsibility for setting and enforcing national standards under a variety of environmental laws, in consultation with state, tribal, and local governments. It delegates some permitting, monitoring, and enforcement responsibility to U.S. states and Native American tribes. EPA enforcement powers include fines, sanctions and other measures. The agency also works with industries and all levels of government in a wide variety of voluntary pollution prevention programs and energy conservation efforts.

Arizona Department of Environmental Quality
The Compliance Assistance Program is designed to help small businesses comply with the environmental regulations that govern the State of Arizona. This special program coordinates many facets of environmental compliance and is separate from the inspection and enforcement divisions.

Maricopa County Air Quality
This program is directed by the Maricopa County Environmental Services Department and assists small businesses that are or will be subject to the requirements of the 1990 Federal Clean Air Act Amendment. This free program uses education and technical assistance to help small businesses comply with environmental regulations while promoting health, safety and environmental benefits. In addition, the program assists small businesses through the environmental permit process, pollution prevention strategies and solutions, and site evaluations.

Maricopa County Environmental Services Department
The Environmental Services Department is responsible for the health and safety of the community by preventing and removing environmental risks. The Department’s Environmental Health Specialists help to improve air quality, ensure that food in eating establishments is free of contamination and ensure that water supplies throughout the County are safe to drink.

Maricopa County Environmental Health Division
Any establishment that serves food or drinks is required to obtain an Eating and Drinking Permit from the Environmental Health Division. The establishment also must be in compliance with Maricopa County Environmental Health Division requirements for food service facilities and food handlers.

Chandler Municipal Utilities Department - Environmental Resources
City of Chandler staff is available to offer guidance and compliance support to businesses locating in Chandler. Education programs also are available through this department.

Chandler Fire Department
The Chandler Fire, Health and Medical Department helps ensure the compliance of businesses and the safety of their employees by conducting routine fire inspections of commercial businesses, reviewing building improvements, and reviewing construction plans of new or existing facilities. The Hazardous Materials Team is responsible for the hazardous materials program and inspections.
Additional Business Resources

Additional Services

Arizona Department of Liquor Licenses & Control
800 W. Washington St., 5th Floor
Phoenix, AZ 85007
Phone: 602.542.5141
Web: www.azliquor.gov

Arizona Department of Revenue
Main Office:
1600 W. Monroe St., 1st Str., Floor
Phoenix, AZ 85007
Various Phone Numbers:
Corporate Income Taxes: 602.225.3381
New Businesses & Licensing: 602.255.2060
Problems & Resolutions: 602.716.6025
To Order Forms: 602.542.4260
Web: www.azdor.gov

Internal Revenue Service
Taxpayer Education & Communication
1818 E. Southern Ave.
Mesa, AZ 85204
Phone: 480.503.7355
Web: www.irs.gov/businesses/small

Tax & Licensing Information
Chandler Tax & License Division
175 S. Arizona Ave., 5th Floor
Chandler, AZ 85225
Phone: 480.782.2280
Web: www.chandleraz.gov/tax

Environmental Information

Arizona Department of Environmental Quality
Phoenix Main Office
1110 W. Washington St.
Phoenix, AZ 85007
Phone: 602.771.2300
Toll Free: 800.234.5677
Web: www.azdeq.gov

City of Chandler - Fire Department
151 E. Boston St.
Chandler, AZ 85225
Phone: 480.782.2120
Web: www.chandleraz.gov/residents/fire

Chandler Municipal Utilities Department
975 E. Armstrong Way, Building L
Chandler, AZ 85248
Phone: 480.782.3800
Fax: 480.782.3805
Web: www.chandleraz.gov

Environmental Protection Agency
US EPA - Region 9
75 Hawthorne St.
San Francisco, CA 94105
Phone: 415.947.8000
Toll Free: 866.EPA.WESTREET
Web: www.epa.gov/region09

Maricopa County Air Quality Department
1001 N. Central Ave., Suite 125
Phoenix, AZ 85004
Google Search Terms: Maricopa air quality
Phone: 602.506.6010

Maricopa County Environmental Health Division
1001 N. Central Ave., Suite 300
Phoenix, AZ 85004
Phone: 602.506.6970
Web: www.maricopa.gov/3849/Public-Health

Maricopa County Environmental Services Department
1001 N. Central Ave. Suite #200
Phoenix, AZ 85004
Phone: 602.506.6616
Fax: 602.506.5141
Web: www.maricopa.gov/envsvc

Trade Information

Better Business Bureau of Central/Northern Arizona
1010 E. Missouri Ave.
Phoenix, AZ 85014
Phone: 602.264.1721
Toll Free: 877.291.6222
Fax: 602.798.8279
Web: www.bbb.org/central-northernweStreetet-arizona

Grand Canyon Minority Supplier Development Council (GCMSDC)
340 East Palm Ln., Suite A-100
Phoenix, AZ 85004
Phone: 602.495.9950
Fax: 602.495.9943
Web: www.gcmsdc.org
Labor Regulations

OVERVIEW

The Arizona Labor Department is responsible for administering the State's laws relating to labor. These statutes include the payment of wages, employment practices, child labor and the licensing of some agencies.

Posting Requirements
Companies must comply with Federal and Arizona laws requiring that mandatory notices be posted in a conspicuous place that is frequented by employees and/or applicants. Copies of these posting notices can be obtained for a fee from the Arizona Employers' Advisory Council. Notices also are available on their website azeac.com.

The following is a list of some of the required posting:

Federal Notices

Department of Labor
- Age Discrimination in Employment Act
- Americans with Disabilities Act
- Civil Rights Act of 1964 (Title VII)
- Employee Polygraph Protection Act
- Equal Pay Act of 1963
- Equal Opportunity Employment
- Fair Labor Standards Act
- Family and Medical Leave Act of 1993
- Uniformed Services Employment & Reemployment Rights Act
- Federal Minimum Wage
- Government Contractors
- Federally Financed Construction
- Migrant and Seasonal Agricultural Protection

OSHA - Occupational Safety & Health Administration
- OSHA – Federal
- OSHA Summary (Form 200)
- Occupational Notice

Arizona Notices

Equal Opportunity Employment Commission
- Arizona Minimum Wage
- Constructive Discharge
- Employment Discrimination
- Unemployment Insurance
- Workers Compensation

ADOSH - Arizona Occupational Safety & Health Administration
- ADOSH – Stat
- Workplace Exposure to Bodily Fluids
- Hazmat (hazardous materials) *

*See Further Resources for contact information

Fair Labor Standards Act
The Wage and Hour Division of the U.S. Department of Labor administers the Fair Labor Standards Act (FLSA). The law establishes minimum wage, overtime, and child labor standards for employers. The Arizona Labor Department has jurisdiction over all businesses in the state that are not covered by the FLSA. To determine if your business is subject to the FLSA, please contact the U.S. Department of Labor.

Wage Payment Laws
Every employer in the state must have at least two regular paydays each month, not more than 16 days apart. Arizona law permits five working days between the end of a pay period and the payment of wages earned during that pay period. An employee who is discharged must receive all wages due within three working days. If an employee quits, the employee must be paid all wages no later than the regular payday.

Minimum Wage
In Arizona, the minimum wage as of January 1, 2019 is $11.00.

Legislation

Right to Work Legislation
Arizona is a right to work state, which means no person shall be required to join a labor union as a condition of obtaining or retaining employment.

Safety Regulations
The Industrial Commission of Arizona, under the Occupational Safety and Health Act of 1970, is the state agency charged with regulating industrial facilities for fire, health and safety requirements.

Discrimination in Employment
Title VII of the Civil Rights Act of 1964 is the federal law, prohibiting employment discrimination based on race, color, religion, sex or national origin.
**Immigration & Nationality Act**
The Immigration and Nationality Act (INA) prohibits employers from knowingly hiring undocumented workers. It also requires employers to verify their employee's identity and work eligibility specified on the I-9 form.

**Arizona Workers’ Compensation Insurance**
Public and private employers must carry workers’ compensation insurance if they employ “regularly employed workers.” Regularly employed includes all employment whether continuous throughout the year or for only a portion of the year. The purpose of workers’ compensation insurance is to provide medical benefits and/or compensation to a covered employee who is injured by an accident arising out of and in the course of their employment. The insurance must be covered at the employer's expense. Companies may choose to insure their employees in one of three ways:

1. State Compensation Fund*
2. Insuring with an authorized carrier
3. Qualifying as a self-insurer under the rules and regulations of the Arizona Industrial Commission*

**Defining Employee/Independent Contractor Status**
An employer is responsible for withholding and remitting state and federal income taxes, Social Security and Medicare taxes, paying unemployment and workers’ compensation insurance and the employer’s matching Social Security and Medicare tax. In the case of an independent contractor, a company does not withhold or pay the above items from payments for work performed. According to the IRS, “The general rule is that an individual is an independent contractor if you, the employer, have the right to control or direct only the result of the work and not the means and methods of accomplishing the result.”

For additional assistance, please contact the Internal Revenue Service, Arizona Department of Economic Security, an attorney or accountant. Please contact the Employers Council, Inc.

*See Labor Resources for contact information

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**Labor Resources**

**Labor Information**

**Arizona Industrial Commission**
Division of Occupational Safety & Health
800 W. Washington St.
Phoenix, AZ 85007
Phone: 602.542.4661
Web: [www.azica.gov](http://www.azica.gov)

**Arizona Industrial Commission - Special Fund**
800 W. Washington St.
Phoenix, AZ 85007
Phone: 602.542.3294
Fax: 602.542.3696
Web: [www.azica.gov/divisions/special-fund-division](http://www.azica.gov/divisions/special-fund-division)

**Arizona Labor Department**
800 W. Washington St.
Phoenix, AZ 85007
Phone: 602.542.4515
Web: [www.azica.gov/divisions/labor-department](http://www.azica.gov/divisions/labor-department)

**Copper Point Mutual Insurance Company**
(Worker’s Compensation)
3030 N. 3rd St.
Phoenix, AZ 85012
Phone: 602.631.2600
Toll Free: 866.284.2694
Web: [www.copperpoint.com](http://www.copperpoint.com)

**Employers Council, Inc.**
7975 N. Hayden Rd., Suite D-280
Scottsdale, AZ 85258
Phone: 602.955.7558
Email: [www.employerscouncil.org](http://www.employerscouncil.org)

**Office of Special Counsel for Immigration Related Unfair Employment Practices**
950 Pennsylvania Ave. NW
Washington, DC 20530
Toll Free: 800.255.8155
Web: [www.justice.gov](http://www.justice.gov)

**U.S. Department of Labor**
230 N. First Ave.
Suite 402
Phoenix, AZ 85003
Toll Free: 866.487.2365
Web: [www.dol.gov](http://www.dol.gov)

**US Equal Employment Opportunity Commission**
3300 N. Central Ave., Suite 690
Phoenix, AZ 85012
Toll Free: 800.699.4000
Fax: 602.640.5071
Web: [www.eeoc.gov/field/phoenix](http://www.eeoc.gov/field/phoenix)
## Appendix

### Glossary of Terms

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<td>Annexation</td>
<td>The process of incorporating county islands into the City of Chandler.</td>
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<td>Breakeven Analysis</td>
<td>A projection of expenses and income to determine when a company will no longer run deficits.</td>
</tr>
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<td>Capital Investors</td>
<td>People or companies who invest money in a company.</td>
</tr>
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<td>Case Planner</td>
<td>Planning staff member who is assigned to a zoning or development project.</td>
</tr>
<tr>
<td>Certificate Of Occupancy (CofO)</td>
<td>This certifies that the business owner has completed all city processes and can begin business operations in their space.</td>
</tr>
<tr>
<td>Demographics</td>
<td>Information about a community or area such as average age, income or nationality that can be used to choose a location near your target market.</td>
</tr>
<tr>
<td>Development Policies</td>
<td>Tools used to implement the goals and objectives of the General Plan. These policies guide City Council when making rezoning and other development decisions. New developments should consult development policies and follow the guidelines within.</td>
</tr>
<tr>
<td>Development Project Administrator - DPA</td>
<td>Development Project Administrators are your point of contact for the duration of city development processes.</td>
</tr>
<tr>
<td>Environmental Assessment</td>
<td>An assessment of the possible impact—positive or negative—that a proposed project may have on the natural environment. The purpose of the assessment is to ensure that decision makers consider the ensuing environmental impacts to decide whether to proceed with the project.</td>
</tr>
<tr>
<td>Equity Bartering</td>
<td>Part ownership in a company is given in lieu of monetary payment.</td>
</tr>
<tr>
<td>License Agreement</td>
<td>A license agreement defines the terms under which a resource or property such as petroleum, minerals, patents, trademarks, and copyrights can be used by outside parties.</td>
</tr>
<tr>
<td>Licensing</td>
<td>Businesses need to gain the proper registration and permission to operate their business. A license signifies that this has been done.</td>
</tr>
<tr>
<td>Minimum Wage</td>
<td>Lowest possible wage a worker can receive (tips can also count toward this wage).</td>
</tr>
<tr>
<td>Operating Procedures</td>
<td>An organization’s policies for operation and the procedures that is necessary to fulfill the policies. They are often initiated because of some external requirement, such as environmental compliance or other governmental regulations.</td>
</tr>
<tr>
<td>Payment of Royalties</td>
<td>Usage-based payments made by one party (the “licensee”) to another (the “licensor”) for on-going use of an asset, sometimes an intellectual property (IP) right.</td>
</tr>
<tr>
<td>Permitting</td>
<td>This is initial permission to build or change something that is followed up with inspections during and after project completion.</td>
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## Glossary of Terms

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<td>Preliminary Development Plans</td>
<td>A plan that provides a general design concept and layout for a proposed development. Most rezoning requests also require a preliminary development plan to accompany the zoning application. Preliminary development plans and rezoning requests require City Council approval.</td>
</tr>
<tr>
<td>Presite Technical Review</td>
<td>A conceptual look at a site plan to address the “big picture” and discover any potential problems.</td>
</tr>
<tr>
<td>Right To Work State</td>
<td>Employment cannot be denied if an employee chooses not to join a union.</td>
</tr>
<tr>
<td>Setbacks</td>
<td>The area that must be kept clear of buildings/structures. For example, most residential properties have a 10’ rear setback. This means that no buildings will be allowed to be built that are located within 10’ of the rear property line.</td>
</tr>
<tr>
<td>Signage Regulations</td>
<td>The size, shape, and height of signs that is allowed at a particular site. All signs require a sign permit through the Development Services Department.</td>
</tr>
<tr>
<td>Target Market</td>
<td>The people or companies for whom your product is designed.</td>
</tr>
<tr>
<td>Use Permit</td>
<td>A permit that allows a land use for a certain period of time, that is otherwise not permitted within a specific zoning district. Use permits require approval by City Council.</td>
</tr>
<tr>
<td>Variance</td>
<td>A deviation from a regulation such as “setback” that are within the Zoning Code. Variances must be approved by the Board of Adjustments and can only be approved if there is some irregular circumstance that applies to the property, such as an irregular lot shape.</td>
</tr>
<tr>
<td>Workers’ Compensation Insurance</td>
<td>Provides compensation medical care for employees who are injured in the course of employment, in exchange for mandatory relinquishment of the employee’s right to sue his or her employer for the tort of negligence.</td>
</tr>
<tr>
<td>Zoning</td>
<td>The division of a city into areas (zones), specifying the land uses (i.e. residential, commercial, industrial, office, etc.) allowable for the property in these areas and the regulations associated with the development of these properties (i.e. maximum building height, maximum density, etc.).</td>
</tr>
<tr>
<td>Zoning Code</td>
<td>The written, official language describing permitted land uses, found in <a href="http://www.municode.com">www.municode.com</a></td>
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