

## Reference Guide - Retail Food Businesses

The process to register a business in PA varies based on several factors. To ensure you complete the basic steps to register your business, you should create a [Business Registration Checklist](#). After answering a series of questions, you will be provided a step-by-step guide. Complete each step and you will be on your way to operating.

Beyond the basic business registration steps as determined by the checklist, there is no general business license that all Pennsylvania businesses are required to obtain. Instead, there might be a specific license based on your business activity. Continue reading below for specific requirements associated with your business.

A retail food business, such as a restaurant, caterer, food truck, event stand, etc., should consider the following items:

1. **Sales Tax License:** Sales of food from a retail food establishment are subject to sales tax in PA. You will need a sales tax license to collect and remit sales tax on your sales. You can learn more about what is, and is not, subject to PA sales tax by referring to the Department of Revenue's [Retailer's Information Guide](#). You can obtain a sales tax license by completing an online business tax registration in the Department of Revenue's [myPATH](#) system. For assistance with registering in myPATH, refer to the [Apply for State Business Taxes](#) help guide and/or the [Obtaining State Tax Accounts](#) video tutorial. There is no fee to submit your application.
2. **Sales Tax Exemptions:** Once you have a sales tax license, in addition to collecting tax, you can claim sales tax exemptions for services/goods that you will resale in your normal course of business. To claim a resale exemption, you should complete the [REV-1220](#) and provide it to the seller. For assistance with completing a properly executed resale exemption, refer to the [Completing the PA Exemption Certificate](#) help guide.
3. **Food Licensing:** You will need a food license if you plan to sell prepared foods/drinks. Food licensing is obtained through either the Department of Agriculture or a county/local health department. Reach out to the Department of Agriculture or your county/local health department directly with additional questions about the food licensing requirement. You can find contacts and more information on the Department of Agriculture's [Retail Food webpage](#).
4. **Alcohol:** If you plan to sell alcohol or allow on-site consumption (BYOB) you will need to reach out to the PA Liquor Control Board. You can find more information on the PA Liquor Control Board's [licensing webpage](#).

Besides the items mentioned above, there are no other requirements for a restaurant, caterer, food truck, event stand, or similar business.

After completing any requirements as determined by reviewing the items above, your business should be ready to begin operating.