

## Reference Guide - Clothing Stores/Boutiques

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 clothing store/boutique, or similar business, should consider the following items:

1. **Sales Tax License:** You will need a sales tax license to collect and remit sales tax on your taxable sales. You do not need to collect sales tax on the sale of everyday ordinary wearing apparel. However, items such as back packs, jewelry, and formal wear are subject to sales tax. 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.

If you are interested in learning more about growing your business online, review the Business One-Stop Shop's [eCommerce webpage](#).

Besides the items mentioned above, there are no other requirements for a clothing store, boutique, or similar business.

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