



BUSINESS LICENSE DIVISION  
APPLICATION FOR CLOSING-OUT SALE LICENSE  
AND REPORT TO THE COUNTY CLERK

(AS REQUIRED BY TCA 6-55-403)

**BUSINESS LOCATION**

**MAILING ADDRESS**

ADVERTISED BUSINESS NAME

MAILING NAME

PHYSICAL STREET ADDRESS

MAILING ADDRESS

CITY, STATE AND ZIP CODE

CITY, STATE AND ZIP CODE

BUSINESS PHONE NUMBER

SECONDARY PHONE NUMBER

**OWNER, OWNERS OR CORPORATE OFFICERS**

NAME, ADDRESS AND PHONE NUMBER

1.

NAME, ADDRESS AND PHONE NUMBER

2.

**TYPE OF BUSINESS**

IS YOUR BUSINESS:     SOLE PROPRIETORSHIP             PARTNERSHIP             LLC             CORPORATION  
(CHECK ONLY ONE)

**DOMINANT PRODUCT:** \_\_\_\_\_

**BEGINNING AND ENDING DATES OF SALE:** \_\_\_\_\_

**FEES**

Please check one of the following options:

\_\_\_\_\_ My business has been located in Nashville Davidson County for the last 2 years. No fee is due for application. The first 45 days are free, then \$25.00 per day.

\_\_\_\_\_ My business has not been located in Nashville Davidson County for the last 2 years. The fee is \$25.00 per day.

\_\_\_\_\_  
**Signature of owner, manager or officer**

\_\_\_\_\_  
**Title**

\_\_\_\_\_  
**Date**

**Remit payment to:**

DAVIDSON COUNTY CLERK  
700 2<sup>ND</sup> AVE SOUTH STE 101  
NASHVILLE TN 37210  
(615) 862-6254

**AFFIDAVIT**

State of Tennessee  
County of Davidson

I, the undersigned, under penalty of law, make oath that the attached list of inventory, to best of my knowledge, is both true and accurate.

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**AFFIANT**

Sworn to and subscribed before me this \_\_\_\_\_ day of  
\_\_\_\_\_ 20\_\_.

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Notary

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Commission expiration date

## **REQUIREMENTS FOR CLOSING-OUT SALE LICENSE**

### **When applying for license:**

- Complete an application for Closing-Out Sale License.
- Provide a statement showing all parties who have any interest in the sale.
- Provide an accurate list of merchandise to be sold, together with the wholesale price paid for each piece of inventory. Inventory list must be signed by person applying for the license signifying that all information provided is accurate.
- Provide a copy of the advertisement announcing the sale to the public (if applicable).
- Pay appropriate fees for Closing-Out Sale License. The license will be issued in 30 day or less increments at \$25.00 per day. A business that has operated in the Urban Services District/Nashville of Davidson County for more than 2 years does not have to pay for the first 45 days but must satisfy all other requirements.

### **While sale is in progress:**

- It is unlawful to make any additions or replacements to stock listed on the inventory provided to the County Clerk's Office. It is understood that only the items listed on the inventory provided are the only items available for the special sale.
- If Close-Out Sale License expires before the sale is concluded, it is the seller's responsibility to renew the license and pay the appropriate fees.

### **At the conclusion of the sale:**

- The seller must notify the County Clerk's Office that the sale is over.
- The seller is required to provide in writing a true copy of every article sold.
- If the business operations have ceased, the seller must file a final business tax return with the TN Department of Revenue.

**NOTE:** If at any time the County Clerk's Office finds that the seller has violated any of these provisions we may cancel the license issued and end the sale.

## 6.92.010 - License required—Fee.

- A. It is unlawful for any person, in the urban services district, to advertise or conduct any sale of goods, wares or merchandise at retail that is represented as bankrupt, insolvent, assignee, adjuster, trustee, executor, administrator, receiver or manufacturer's close-out, liquidation, fire or water damage sale, or any other sale which, by representation or advertising, is intended to lead the public to believe that the person conducting such sale is selling out the merchandise at a sacrifice price without first obtaining and filing with the Davidson County clerk a "closing-out sale license."
- B. The fee for such license shall be twenty-five dollars for each day such sale is conducted. The license fee herein set out shall not be assessed against any bona fide merchant who has been engaged in business in the urban services district for at least two years prior to time of such sale and who has paid his privilege and ad valorem taxes during such time, provided such sale is not conducted for more than a period of forty-five days in any one year.

(Ord. 93-791 § 1, 1993; prior code § 24-2-18)

## 6.92.020 - Exceptions to chapter applicability.

The provisions of this chapter shall not be applicable to trustees in bankruptcy or other public officers acting under judicial process.

(Prior code § 24-2-23)

## 6.92.030 - Conditions for conduct of sales.

It is unlawful for any person to conduct a sale as set out in Section 6.92.010 unless such goods, wares or merchandise are a bona fide stock as represented, and the sale is being conducted for the purpose set out in the representation and advertisement.

(Prior code § 24-2-19)

## 6.92.040 - Statement, inventory and affidavit.

As a condition precedent to the obtaining of the license required by Section 6.92.010, there shall be filed in the office of the Davidson County clerk, with the application for the license, a statement showing all parties who have any interest in such sale and an accurate list of the stock of goods, wares and merchandise to be sold at such sale under such license, together with the

wholesale price thereof and the prices paid by the seller, which inventory or list shall be signed by the person taking the license under affidavit that the information there given is personally known by the affiant to be true.

(Ord. 93-791 § 2, 1993; prior code § 24-2-20)

#### 6.92.050 - Records—Changing items during sales.

It is unlawful to sell at any sale regulated by this chapter or to list any inventory required by this chapter any goods, wares or merchandise which are not in the stock of the business at the time the affidavit is made. It is unlawful to make any additions or replacements to such stock during the time of the sale and to fail, neglect or refuse to keep in writing or typewriting a true copy of every article sold, which records shall be filed with the Davidson County clerk.

(Ord. 93-791 § 3, 1993; prior code § 24-2-21)

#### 6.92.060 - Cancellation of license.

If, at any time, the Davidson County clerk finds that the seller at any sale regulated by this chapter has violated any of the provisions of this article, he may cancel the license issued to such person.

(Ord. 93-791 § 4, 1993; prior code § 24-2-22)

*Tenn. Code Ann. § 6-55-402*

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\*\*\* Current through the 2016 Regular Session and the 2nd Extraordinary Session of the 109th Tennessee General Assembly \*\*\*

Title 6 Cities And Towns  
Municipal Government Generally  
Chapter 55 Licensing and Taxing Powers  
Part 4 Regulations of Liquidation Sales

Tenn. Code Ann. § 6-55-402 (2016)

**6-55-402. License requirement.**

No person, firm or corporation shall publish or conduct any sale of the type defined in § 6-55-401 without a license for the publication or conduct of such sale.

**HISTORY:** Acts 1953, ch. 201, § 2 (Williams, § 3496.2); T.C.A. (orig. ed.), § 6-715.



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*Tenn. Code Ann. § 6-55-401*

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Title 6 Cities And Towns  
 Municipal Government Generally  
 Chapter 55 Licensing and Taxing Powers  
 Part 4 Regulations of Liquidation Sales

Tenn. Code Ann. § 6-55-401 (2016)

**6-55-401. Part definitions.**

As used in this part, unless the context otherwise requires:

- (1) "Commissioner" means the commissioner or such official designated by the city ordinance, to be appointed by the municipality;
- (2) "Inspector" means an inspector of the department of licenses;
- (3) "License" means a license issued pursuant to this part;
- (4) "Licensee" means any person to whom a license has been issued pursuant to this part;
- (5) "Municipality" means any incorporated city or any incorporated town;
- (6) "Publish," "publishing," "advertisement," or "advertising" means every kind of conveying to the public notice of sale or notice of intention to conduct a sale, whether by word of mouth, newspaper advertising, magazine advertisement, handbill, written notice, printed notice, printed display, billboard display, poster, radio announcement, and, any and all means including oral, written or printed; and
- (7) "Sales" means the sale or any offer to sell to the public goods, wares and merchandise of any and all kinds and descriptions on hand and in stock in connection with a declared purpose, as set forth by advertising, on the part of the seller that such sale is anticipatory to the termination, closing, liquidation, revision, windup, discontinuance, conclusion or abandonment of the business in connection with such sale. It also includes any sale advertised to be a "fire sale," "adjustment sale," "creditor's sale," "trustee's sale," "liquidation sale," "reorganization sale," "insurance salvage sale," "administrator's sale," "insolvent sale," "mortgage sale," "assignee's sale," "adjuster's sale," "receiver's sale," "loss-of-lease sale," "wholesaler's close-out sale," "creditor's committee sale," "forced-out-of-business sale," "removal sale" and any and all sales advertised in such manner as to reasonably convey to the public that upon disposal of the stock of goods on hand, the business will cease and be discontinued.

**HISTORY:** Acts 1953, ch. 201, § 1 (Williams, § 3496.1); T.C.A. (orig. ed.), § 6-714.

