Going Out of Business Sale Permit Application

BEXAR CENTRAL APPRAISAL DISTRICT
Appraisal District Name

210-242-2432
Phone *(area code and number)*

PO BOX 830248 SAN ANTONIO, TX 78283-0248
Address

This application is to secure the necessary permit for a going out of business sale. A separate application must be submitted for each location the going out of business sale is to take place. Once approved, the chief appraiser will issue a permit to the applicant. The permit will be valid for a period of up to 120 days after the date issued and is not renewable. You must submit a $20 filing fee along with a detailed inventory of the goods, wares and merchandise to be sold before this application can be considered.

STEP 1: Owner/Business Name and Property Identification

Full Name of the Defunct Business ______________________ Account Number ______________

Mailing Address ______________________

City, State, ZIP Code ______________________

Location of Business *(if different than mailing address)* ______________________

City, State, ZIP Code ______________________ Phone *(area code and number)* ______________

Name of Business Owner ______________ Federal Tax I.D. ______________ TX Sales Tax Permit Number ______________

STEP 2: Sale Information

Enter the appropriate information in the space provided.

Sale Date: ______________________ to ______________________
starting date *ending date*

Sale Location: ______________________
Physical Address

____
City, State, ZIP Code

STEP 3: Inventory Detail

You are required to submit an original inventory list with this application. This list must include a detailed inventory of the goods, wares or merchandise offered for sale on the beginning date of the sale, any added during the sale and the total cost of those items. You are also required to submit an inventory list before the end of each 30-day period during the going out of business sale and a final inventory within 30 days after the sale ends. All inventory lists submitted must be in the form of a sworn affidavit. Step 4 is the format of a sworn affidavit.

Detailed Inventory Attached ☐ **Yes** ☐ **No**

STEP 4: Affidavit

I swear that the information provided on this form is true and accurate to the best of my knowledge and belief.

____
Signature and Title of Property Owner/Affiant *(must be signed before notary public or officer)*

____
Date

SUBSCRIBED AND SWORN TO before me this the ________ day of ______________________ , ____________

____
Notary Public, State of Texas

____
My Commission Expires

An offense under Business and Commerce Code Section 17.92 is a Class A misdemeanor and each day of violation constitutes a separate offense. (See next section of this form for the Texas law on going out of business sales.)

Texas Business and Commerce Code
Chapter 17. Deceptive Trade Practices
Subchapter F. Going Out of Business Sales

§ 17.81. Definition
In this chapter "going out of business sale" means an offer to sell to the public, or the sale to the public of, goods, wares, and merchandise on the implied or direct representation by written or oral advertising that the sale is in anticipation of the termination of all of the operations of a business at all of its locations in a county and in all of the counties immediately adjacent to that county.

§ 17.82. Prohibited Conduct
(a) A person may not conduct a sale advertised with the phrase "going out of business," "closing out," "shutting doors forever," or "bankruptcy sale"; the word "foreclosure" or "bankruptcy"; or a similar phrase or word indicating that an enterprise is ceasing business unless the business is closing all of its operations in a county and in all of the counties immediately adjacent to that county and follows the procedures required by this subchapter.
(b) A person may not fraudulently represent that the person is conducting a going out of business sale.

§ 17.83. Original Inventory
(a) To conduct a going out of business sale, a person must file an original inventory with the chief appraiser of the appraisal district in which the person's principal place of business in the state is located. The original inventory must be accompanied by a filing fee of $20.
(b) The original inventory must include:
   (1) the name and address of the owner of the goods, wares, or merchandise to be sold;
   (2) the name and address of the owner of the defunct business, the former stock in trade of which is to be offered for sale, and the full name of the defunct business;
   (3) a description of the place where the liquidation sale is to be held;
   (4) a statement of the beginning and ending dates of the sale;
   (5) a complete and detailed inventory of the goods, wares, and merchandise to be offered on the beginning date of the sale and the total cost of those items; and
   (6) a complete and detailed list of the goods, wares, and merchandise to be added to the inventory after the beginning date of the sale and the total cost of those items.

§ 17.835. Notice of Filing of Original Inventory
Not later than the fifth business day after the date on which a person files an original inventory under Section 17.83, the chief appraiser shall send notice of the filing to the comptroller, the county clerk of the county in which the person's principal place of business in the state is located, and the tax collector for each of the taxing units that tax the property described in the original inventory.

§ 17.84. Permit
(a) After receiving an original inventory, the chief appraiser shall issue to the applicant a permit for a going out of business sale. The permit is valid for 120 days after the day that it is issued and is not renewable.
(b) The permit holder must post the permit in a conspicuous place at the location of the going out of business sale.
(c) Before advertising a going out of business sale, the permit holder shall deliver a copy of the permit to the person publishing or broadcasting the advertisement.

§ 17.85. Deadline for Orders
A person may not sell an item at a going out of business sale if the person ordered the item after the beginning date of the sale.

§ 17.86. Sale Inventory
Before the end of each 30-day period during the going out of business sale the permit holder shall file with the chief appraiser a sale inventory containing a complete and detailed list of the goods, wares, and merchandise listed in the original inventory that have not been sold before the date that the sale inventory is filed. A sale inventory must list items offered on the beginning date of the sale separately from the items added to the sale inventory after that date.

§ 17.87. Final Inventory
Within 30 days after the day that the going out of business sale ends, the permit holder shall file with the chief appraiser a final inventory. The final inventory must include:
(1) the name and address of the permit holder;
(2) a statement of the disposition of the items listed in the original inventory that were not sold during the going out of business sale and the name and address of any person purchasing those items after the ending date of the sale; and
(3) a description of the place where the sale was held.

§ 17.88. Disposition of Sale Items
After a permit expires, the permit holder may not sell at retail an item offered at the sale covered by the permit.

§ 17.89. Later Sales
A person may not conduct a going out of business sale beginning within two years after the ending date of the most recent going out of business sale conducted by the person.

§ 17.90. Form of Inventory
An inventory filed under this subchapter must be in the form of a sworn affidavit.

§ 17.91. Exceptions
This subchapter does not apply to:
(1) a sale conducted by a public officer as part of the officer's official duties;
(2) a sale for which an accounting must be made to a court of law;
(3) a sale conducted pursuant to an order of a court; or
(4) a foreclosure sale pursuant to a deed of trust or other lien.

§ 17.92. Penalty
(a) A person commits an offense if the person:
   (1) conducts a sale in violation of Section 17.82 of this code;
   (2) conducts a going out of business sale without a valid permit issued under Section 17.84 of this code;
   (3) sells an item at a going out of business sale in violation of Section 17.85 of this code;
   (4) fails to file an inventory required by Section 17.86 or 17.87 of this code; or
   (5) sells an item at retail in violation of Section 17.88 of this code.
(b) An offense under this section is a Class A misdemeanor.
(c) Each day of violation constitutes a separate offense.

§ 17.93. Injunction
The attorney general may bring an action to enjoin a violation of this subchapter.