

**17-53-216 Business license fees and taxes -- Application information to be transmitted to the county assessor.**

- (1) For the purpose of this section, "business" means any enterprise carried on for the purpose of gain or economic profit, except that the acts of employees rendering services to employers are not included in this definition.
- (2) The legislative body of a county may by ordinance provide for the licensing of businesses within the unincorporated areas of the county for the purpose of regulation and revenue.
- (3) All license fees and taxes shall be uniform in respect to the class upon which they are imposed.
- (4) The county business licensing agency shall transmit the information from each approved business license application to the county assessor within 60 days following the approval of the application.
- (5) This section may not be construed to enhance, diminish, or otherwise alter the taxing power of counties existing prior to the effective date of Laws of Utah 1988, Chapter 144.

Amended by Chapter 250, 2008 General Session