Effective 11/6/2025

17-64-505 Business license fees and taxes -- Application information to be transmitted to the county assessor.

(1) As used in 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) Except as provided in Subsection (4), the legislative body may by ordinance:

(a) provide for the licensing of businesses within the unincorporated areas of the county for the purpose of regulation; and

(b) impose fees on businesses to recover the county's costs of regulation.

(3) All license fees and taxes shall be uniform in respect to the class upon which the license fees and taxes are imposed.

(4)

(a) As used in this Subsection (4):

(i)

(A) "Event requirement" means a requirement a county imposes on individuals who participate in a county event.

(B) "Event requirement" does not include a requirement that is inconsistent with Subsection (4)(b).

(ii) "Exempt individual" means an individual who, under Subsection (4)(b), may not be required to have a business license or permit.

(iii) "County event" means an event hosted or sponsored by a county.

(b) A county may not require a license or permit for a business that is operated:

(i) only occasionally; and

(ii) by an individual who is under 19 years old.

(c) Subsection (4)(b) does not prevent a county from imposing an event requirement on an exempt individual who participates in a county event.

(5) A county may not:

(a) charge a license fee for a home-based business unless the combined offsite impact of the home-based business and the primary residential use materially exceeds the offsite impact of the primary residential use alone; or

(b) require, as a condition of obtaining or maintaining a license or permit for a business:

(i) that an employee or agent of a business complete education, continuing education, or training that is in addition to requirements under state law or state licensing requirements; or

(ii) that a business disclose financial information, inventory amounts, or proprietary business information except as specifically authorized under state or federal law.

(6) The county business licensing agency shall transmit the information from each approved business license application to the county assessor within 60 days after the day on which the licensing agency approves the application.

(7) This section may not be construed to enhance, diminish, or otherwise alter the taxing power of counties existing before the effective date of Laws of Utah 1988, Chapter 144.

Renumbered and Amended by Chapter 13, 2025 Special Session 1