

121 defining for purposes of the fee under Subsection (5)(a)(i)(C)(II):

122 (A) the level of municipal services that constitutes the basic level of municipal services
123 in the municipality; and

124 (B) the amounts that are reasonably related to the costs of providing an enhanced level
125 of municipal services in the municipality.

126 (ii) The amount of a fee under Subsection (5)(a)(i)(C)(II) shall be reasonably related to
127 the costs of providing an enhanced level of the municipal services.

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

130 (7) ~~§~~ **(a)** ~~←§~~ A municipality may ~~§~~ **[not:**

131 ~~—(a)] ←§~~ require a license or permit for a business that is operated:

132 (i) only occasionally; and

133 (ii) by an individual who is:

134 (A) under 18 years old; or

135 (B) 18 years old or older and ~~H→~~ who is ~~←H~~ enrolled in a traditional high school ~~H→~~ or
135a is being home schooled ~~←H~~ ~~§~~ [;] .

135b (b) Nothing in Subsection (7)(a) affects the ability of a municipality to require a
135c participant in an event hosted or sponsored by the municipality to comply with a limitation or
135d requirement that the municipality imposes on those who participate in the event. ~~←§~~

136 ~~§~~ **[~~(b)~~] (8) A municipality may not:**

136a (a) ~~←§~~ charge any fee for a resident of the municipality to operate a home-based business,
137 unless the combined offsite impact of the home-based business and the primary residential use
138 materially exceeds the offsite impact of the primary residential use alone; ~~§~~ **or** ~~←§~~

139 ~~§~~ **[~~(c)~~] (b) ~~←§~~ require, as a condition of obtaining or maintaining a license or permit for a**
140 **business:**

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

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

145 ~~§~~ **[~~(8)~~] (9) ~~←§~~ (a) Notwithstanding Subsection ~~§~~ **[~~(7)(b)~~] (8)(a) ~~←§~~ , a municipality**
145a **may charge an administrative****

146 **fee for a license to a home-based business owner who is otherwise exempt under Subsection**
147 **~~§~~ **[~~(7)(b)~~] (8)(a) ~~←§~~ but who requests a license from the municipality.****

148 (b) A municipality shall notify the owner of each home-based business of the
149 exemption described in Subsection ~~§~~ **[~~(7)(b)~~] (8)(a) ~~←§~~ in any communication with the owner.**

150 ~~§~~ **[~~(9)~~] (10) ~~←§~~ The municipality shall transmit the information from each approved**
150a **business**⊗

151 ⓧlicense application to the county assessor within 60 days following the approval of the

152 application.

153 ~~§~~ [(10)] (11) ~~←~~§ If challenged in court, an ordinance enacted by a municipality before
153a January 1,

154 1994, imposing a business license fee on rental dwellings under this section shall be upheld
155 unless the business license fee is found to impose an unreasonable burden on the fee payer.

156 Section 2. Section 17-53-216 is amended to read:

157 **17-53-216. Business license fees and taxes -- Application information to be**
158 **transmitted to the county assessor.**

159 (1) As used in this section, "business" means any enterprise carried on for the purpose
160 of gain or economic profit, except that the acts of employees rendering services to employers
161 are not included in this definition.

162 (2) Except as provided in Subsection (4), the legislative body of a county may by
163 ordinance provide for the licensing of businesses within the unincorporated areas of the county
164 for the purpose of regulation, and may impose fees on businesses to recover the county's costs
165 of regulation.

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

168 (4) ~~§~~ (a) ~~←~~§ A county may not ~~§~~ [:

169 ~~—(a)] ←~~§ require a license or permit for a business that is operated:

170 (i) only occasionally; and

171 (ii) by an individual who is:

172 (A) under 18 years old; or

173 (B) 18 years old or older and ~~§~~ who is ~~←~~§ enrolled in a traditional high school ~~§~~ or
173a is being home schooled ~~←~~§ ~~§~~ [;] .

173b (b) Nothing in Subsection (4)(a) affects the ability of a county to require a participant in
173c an event hosted or sponsored by the county to comply with a limitation or requirement that the
173d county imposes on those who participate in the event. ~~←~~§

174 ~~§~~ [(b)] (5) A county may not:

174a (a) ~~←~~§ charge a license fee for a home based business unless the combined offsite impact
175 of the home based business and the primary residential use materially exceeds the offsite
176 impact of the primary residential use alone; or

177 ~~§~~ [(c)] (b) ~~←~~§ require, as a condition of obtaining or maintaining a license or permit for a
178 business:

183 ~~§~~→ [(5)] (6) ←-§ The county business licensing agency shall transmit the information from
183a each
184 approved business license application to the county assessor within 60 days following the
185 approval of the application.

186 ~~§~~→ [(6)] (7) ←-§ This section may not be construed to enhance, diminish, or otherwise alter
186a the
187 taxing power of counties existing prior to the effective date of Laws of Utah 1988, Chapter
188 144.

189 Section 3. **Effective date.**

190 This bill takes effect on May 1, 2024.